

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 #: 17075</b>	<b>Report Date: March 10, 2014</b>
<b>Author's Name: Don Nantais</b>	<b>Date to Council: April 7, 2014</b>
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**To: Mayor and Members of City Council**

**Subject: 2013 Year-End Operating Budget Variance Report**

City Wide:  Ward(s): \_\_\_\_\_

**1. RECOMMENDATION:**

1. THAT Council **RECEIVE FOR INFORMATION** the 2013 Year-end Operating Budget Variance Report, dated March 10, 2014;
2. THAT the 2013 Operating Budget Surplus of \$3,961,778 (net of the contingency transfer) **BE ALLOCATED** as follows:
  - a. \$2,200,000 **BE TRANSFERRED** to the Building Permit Fee Reserve Contra Account;
  - b. the remaining operating surplus of \$1,761,778 **BE TRANSFERRED** to the Budget Stabilization Reserve (BSR) Fund;
3. THAT in order to avoid the need to re-budget for various items, Council **APPROVE** \$2,637,757 in budget carryovers as detailed in Appendix C: 2013 Budget Carry-Forwards;
4. THAT Council **APPROVE** the balancing of and transfers from Capital Projects, as detailed in Appendix D: 2013 Capital Closeouts;
5. THAT Council **APPROVE** the establishment of a new reserve fund entitled BIA Maintenance Reserve – PW Operations for the purpose of contingency funding for annual BIA Maintenance with transfers to/from the Reserve taking place and being reported each year end;

6. THAT Council **APPROVE** the establishment of a new reserve account entitled Landfill #3 Perpetual Care Reserve – PW Environmental for the purpose of contingency funding for annual perpetual care costs related to Landfill #3 with transfers to/from the Reserve taking place and being reported each year end;
7. THAT Council **APPROVE** the following housekeeping items and various transfers to/from reserves:
  - a. \$140,579.19 from the Capital Expenditure Reserve (Fund#160) to the City owned Vacant Lands (Dept ID#0122623) to fund the lawn maintenance and grounds upkeep of vacant land owned by the City of Windsor.
  - b. \$6,168.26 transferred from the Buskers Festival Reserve account (Account #1767) to the revenue contingency account (Dept ID#0229611) and further that the reserve account be closed as funding is no longer required
  - c. Close the strike related reserve (account #1779) as the balance is zero and no future revenue or expenses are expected
8. THAT Council **APPROVE** the attached Development Charges 2010 to 2013 Income Statement Schedules (Appendix E)
9. THAT, as per the request of the Police Services Board, Council **APPROVE** the transfer of \$198,251.65 from Police Equipment Replacement Reserve fund (195) to the Windsor Police 2013 Operating budget for the purchase of Health and Safety related equipment in 2013 (Appendix F)

### **EXECUTIVE SUMMARY:**

The Corporation ended the 2013 fiscal year with an operating surplus of \$3,961,778 (net of the normal \$1.5 million contingency transfer). This surplus is recommended to be allocated as follows:

- \$2,200,000 transferred to the Building Permit Fee Reserve Contra Account;
- the remaining operating surplus of \$1,761,778 be transferred to the Budget Stabilization Reserve Fund

These results are still subject to the annual external audit.

Table A below provides a summary of the budgets and year-end variances for City Departments, Corporate Accounts, and Agencies & Boards for 2013. The 2013 year-end variances have been sorted from largest deficit to largest surplus (dollars). Please refer to Appendix A for detailed variance explanations for each department / division.

**TABLE A: 2013 YEAR END OPERATING BUDGET VARIANCE SUMMARY  
BY DEPARTMENT / DIVISION**

<b>Departments / Divisions</b>	<b>Annual Net Budget</b>	<b>Year End Surplus / (Deficit)</b>	<b>Variance as a % of Gross Budget</b>
PW Operations	11,573,484	(773,671)	-2.8%
Corporate Human Resources Accounts	(5,735,375)	(345,932)	-0.9%
Council Services	3,443,477	(201,990)	-1.5%
Fire & Rescue Services	35,133,818	(144,584)	-0.4%
Huron Lodge	7,797,907	(106,857)	-0.5%
Engineering	8,649,979	(59,149)	-0.5%
Mayor's Office	438,179	0	0.0%
Comm. Development & Health Office	92,840	1,828	0.3%
Council Administrative Services	741,281	2,472	0.3%
Legal	6,832,655	20,708	0.2%
Planning	2,736,269	30,279	0.9%
Information Technology	5,322,836	50,812	0.8%
Environmental	12,621,610	74,081	0.2%
Building	2,146,385	105,476	1.8%
Human Resources	3,722,478	139,544	3.4%
CAO's Office	1,354,061	246,883	18.2%
Finance	6,529,604	524,552	5.8%
Recreation & Culture	9,044,667	550,453	3.1%
Parks & Facility Operations	19,497,415	577,574	2.0%
Housing & Children's Services	21,150,846	1,241,539	1.4%
Corporate Financial Accounts*	(277,805,665)	1,625,171	1.0%
Employment & Social Services	15,961,498	1,680,487	1.4%
<b>Total City Departments</b>	<b>(108,749,751)</b>	<b>5,239,676</b>	<b>0.8%</b>
Windsor Police Services	72,282,957	(626,672)	-0.8%
Transit Windsor	12,289,811	(518,278)	-1.8%
Agency Grants	16,150,454	(146,520)	-0.9%
Committees of Council	87,170	13,572	15.6%
Windsor Public Library Grant**	7,939,359	0	0.0%
<b>Total Agencies, Boards &amp; Commissions</b>	<b>108,749,751</b>	<b>(1,277,898)</b>	<b>-1.0%</b>
<b>Total Corporation</b>	<b>-0-</b>	<b>3,961,778</b>	<b>0.5%</b>

\*Includes \$1.5 million annual budget contingency.

\*\*Reported here is the variance as it relates to the Annual Grant provided by the City. It does not refer to the Library's own Operating Budget Variance.

## **2. BACKGROUND:**

Appendix B includes a list of relevant operational and economic statistics (extracted from various sources) that have been presented in previous variance reports to Council. The data is provided as background information and is depicted graphically by quarter, by year, for ease of reference and comparison purposes.

Appendix C includes a list of the approved carry-forwards that relate to 2013. These are budgeted items that, due to timing, were committed but not expended in 2013 and as a result the

related budgets for those items have been carried forward into 2014. These expenditure line items are expected to be paid in 2014.

The table below provides a five year historical picture of the City’s year end operating variances for the corporation, as well as the percentage variance to the annual gross budget.

**Operating Variance by Year As Previously Reported**

<b>Year</b>	<b>Variance Surplus (Including Contingency)</b>	<b>Variance Surplus (Net of Contingency)</b>	<b>Variance as a % of Gross Budget</b>
2009	\$2,740,013	\$1,240,013	0.16%
2010	\$2,307,758	\$807,758	0.11%
2011	\$4,048,621	\$1,048,621	0.14%
2012	\$1,708,605	\$208,605	0.03%
2013	\$5,461,778	\$3,961,778	0.51%

### **3. DISCUSSION:**

#### Tax Supported Variances

As noted in the Executive Summary, the Corporation ended the 2013 fiscal year with an operating surplus of \$3,961,778 (net of the normal \$1.5 million contingency transfer). This figure is net of budget carryovers in the amount of \$2,637,757. This surplus is recommended to be allocated as follows:

- \$2,200,000 transferred to the Building Permit Fee Reserve Contra Account;
- the remaining operating surplus of \$1,761,778 be transferred to the Budget Stabilization Reserve Fund

As Council will recall, a \$1,500,000 contingency is included in the budget to mitigate the impact of changes to estimates and judgements made, in many cases with incomplete information, during the budget development process. As the corporation ended the year in a surplus position, this contingency was not required to offset any deficit and therefore was transferred as per normal practice to the BSR fund.

Table B below provides another view of the 2013 year-end financial results by major account categories. A brief analysis of the items included in each of the significant dollar categories augment this table.

**TABLE B: 2013 YEAR END OPERATING VARIANCE BY CATEGORY**

<b>CATEGORIES (NET)</b>	<b>Favourable/ (Unfavourable)</b>
<b>REVENUE:</b>	
Investment Income & Dividends	\$783,493
Recovery of Expenditures	\$554,756
Other Miscellaneous Revenue	\$128,839
Transfers from Other Funds	\$612,824
User Fees, Permits & Charges	(\$1,515,385)
Grants & Subsidies	\$1,720,872
Taxes – Municipal	(\$2,722,855)
<b>SUBTOTAL – REVENUES</b>	<b>(\$437,456)</b>
<b>EXPENSE:</b>	
Transfers to Reserves & Capital Funds	\$507,636
Transfers for Social Services	\$919,689
Other Miscellaneous Expenditures	\$1,503,485
Minor Capital	(\$246,063)
Purchased Services	\$150,127
Financial Expenses	\$257,434
Utilities, Insurance & Taxes	\$38,265
Transfers to External Agencies	(\$146,520)
Salaries & Benefits	\$2,397,913
Operating & Maintenance Supplies	(\$982,732)
<b>SUBTOTAL – EXPENSES</b>	<b>\$4,399,235</b>
<b>NET YEAR END SURPLUS</b>	<b>\$3,961,778</b>

Revenue Analysis:

- *Grants & Subsidies*

As seen in Table B, the bulk of the net revenue surplus is comprised of Grants & Subsidies which is primarily due to Housing and Children Services programs receiving one-time provincial subsidy revenue. In addition, one-time revenue funding from the Ministry of Health and Long Term Care (MOHLTC) received for staff training and other initiatives at Huron Lodge help positively contribute to this surplus.

- *User Fees, Permits and Charges*

A Provincial Offences revenue shortfall due to a declining volume in charges and court fines contributed to this total, as well as lower than budgeted revenue in Parks & Recreation, Transit Windsor and the Planning Department.

- *Taxes – Municipal*

This amount is comprised mainly of a top up to the Tax Appeals Reserve to increase the provision for unsettled appeals based on an administrative analysis of current outstanding appeals. The amount also reflects the result of reduced penalty & interest on taxes due to a downward trend in arrears as well as reduced payments in lieu of taxes due to reduced education rates by the Province.

Expense Analysis:

- *Salaries & Benefits*

This amount is primarily due to corporate wide staff gapping and vacancies during 2013. The amount also includes higher than expected staffing cost recoveries in the Social Services area.

- *Other Miscellaneous Expenditures*

This surplus is due to corporate wide expenditure mitigating efforts throughout 2013 and a savings in the budgeted 2013 POA revenue sharing payment to Pelee Island and the County related to the lower than projected overall revenues.

- *Transfers for Social Services*

The explanation for this category ties in with the Grants & Subsidies explanation above for Social Services in that savings were realized due to lower case loads in 2013 and better than expected recoveries from the Provincial Government.

Miscellaneous Housekeeping Transfers To/From Reserves

Throughout the course of the year, costs related to certain initiatives are captured in operating accounts and are then transferred at year-end to reserves. The following miscellaneous housekeeping transfers to/from reserves have occurred and further descriptions are provided:

***Establishment of a BIA Maintenance Reserve***

As part of the 2011 administrative budget review, administration set up a new reserve (subject to getting Council approval as part of the budget deliberations) for the purpose of carrying forward annual surpluses within the Public Works BIA Maintenance Budget. Unfortunately due to an oversight, this matter was not previously presented to City Council for formal approval. The new fund was titled the BIA Maintenance Reserve – PW Operations. In years where the Public Works expenditures relative to maintenance in BIA districts exceed the allotted annual budget, funds could be drawn from this reserve. Conversely, when the available budget is greater than the actual expenditures, consideration could be given to transferring the surplus into the noted reserve. At year end the transfers to/from the noted reserves will be reported to Council for approval as part of the year end operating budget variance report. Currently, there is a balance of \$138,552 in this reserve.

***Establishment of a Landfill #3 Perpetual Care Reserve Account***

During the annual budget process, it was proposed that a new reserve account be established for the purpose of carrying forward annual surpluses within the Landfill #3 Perpetual Care Budget. The new fund would be titled the Landfill #3 Perpetual Care Reserve – PW Environmental. In years of perpetual care operating deficits, Public Works could draw from any funds sitting in the Reserve toward funding those required maintenance tasks. In years of perpetual care operating budget surplus, administration would consider transferring the surplus into the Reserve for future use. At year end the transfers to/from the noted reserves will be reported to Council for approval

as part of the year end operating budget variance report. Over the long haul, the expectation is that the leachate hauling and treatment cost savings at the landfill will cover the cost of work done in 2013 at the landfill, where 1,000,000 m<sup>3</sup> of clay received from the Windsor-Essex Parkway project was used to resolve longstanding capping and grading problems associated with the site.

***Transfer from the Capital Expenditure Reserve to Vacant Land Dept ID #0122623***

The responsibility for maintaining the city owned vacant lots and right-of-ways are the responsibility of the Parks and Facilities Department. Parks and Facilities are tasked with providing all lawn care and site clean-up services as necessary to maintain the properties in accordance with all Federal/Provincial regulations and City of Windsor bylaws. It has always been the past practice to offset all costs incurred throughout the year to service vacant property from the capital expenditure reserve (Fund 160) at year-end, as the department would otherwise incur an operating deficit. It should be noted that the reserve Fund 160 gets credited with revenues generated by City owned facilities and the sale of land or properties.

***Buskers Festival Reserve Account #1767***

As part of the year-end balance sheet review process, it was identified that \$6,168.26 was sitting in this reserve account. Given the fact that the Buskers Festival is no longer an annual event in Windsor, it is being recommended that the funds be transferred to the revenue contingency account (Dept ID#0229611) and that this account be subsequently closed.

***Strike Related Reserve Account #1779***

Consistent with Council’s direction in the fall of 2009, the strike related savings were to be returned back to the tax payers, resulting in a cheque of \$72 per property. After five year being kept opened, the reserve account has a balance of zero and no future revenue or expenses are budgeted. Therefore, it is being recommended that this account be closed.

***Ontario Fire Service Grant (Reserve Account #1768)***

Windsor Fire & Rescue Services received \$300,000 for a one-time grant funding as part of the Ontario Fire Service Training Grant. The funds have since been held in reserve account 1768. In 2007, CR387/2007 directed that the Fire Chief report annually on how the grant funds are expended and identify the types of training activities, fire equipment purchases, and public education activities carried out.

Expenditures of \$19,977 were funded from the Ontario Fire Service Grant Reserve in 2013 as described below, leaving a year-end balance of \$118,900 in the reserve.

<b>Description</b>	<b>Amount</b>
<b>Fire extinguisher trainer</b>	\$9,315
<b>Station computers for Learning Management System initiative</b>	\$3,800
<b>TSSA elevator training</b>	\$6,862
<b>Total</b>	<b>\$19,977</b>

***Reserve for Fire Education (Reserve Account #1755)***

WFRS has formed a number of partnerships with local businesses and agencies to promote fire safety. Some of the partnerships involved financial support for public education programs that extend beyond the fiscal year in which the donation occurred. The Fire Education reserve was set up to ensure that the funds donated would be carried over to fulfill the goals of the program,

such as the purchase of educational materials for schools, smoke alarm replacements, batteries and carbon monoxide detectors. In 2009, CR37/2009 directed that the Fire Chief report annually on how the reserve funds were expended and identify the types of material purchases and public education activities carried out.

In 2013, expenditures totalling \$22,643 were funded from the Fire Education reserve for purchases of supplies for the Wake Up Get a Working Smoke Alarm program such as: Smoke alarms, batteries for smoke alarms, brochures, drills and associated hardware. The 2013 year-end reserve balance is \$4,120.

***Development Charge Reserve Income Statements***

The attached income statement schedules (see Appendix E) for the years 2010 – 2013 inclusive, provide Council with detailed revenue and expenses for all the development charge reserves.

***Windsor Police Services Charge to Equipment Replacement Reserve Fund***

The Windsor Police Services Board approved at its February 27, 2014 meeting that 2013 equipment purchases totaling \$198,251.65 be funded from the Windsor Police Service Equipment Replacement Reserve Fund (see Appendix F).

***Temporary Borrowing of Money***

Council approves the authorization of temporary borrowing of money for current expenditures for the year, if and when required, as provided for in the Municipal Act. In addition, administration is to provide Council with a quarterly update on the use of borrowed funds; As of December 31, 2013, the City of Windsor has not used the Scotiabank line of credit usage and the current balance owing is zero.

***Capital Closeouts***

Appendix D contains a summary of capital projects that were either closed, completed or consolidated during 2013. The Corporation does not budget for any variance with respect to capital closeouts. Surplus balances normally offset deficits in other projects as long as consistent funding guidelines are being followed. Usual practice calls for surpluses to be returned back to the original funding source(s) and deficits drawn from their original funding source if the funds are available. If funding is not available, alternate funding sources are found and reported to Council.

Non-Tax Supported Variances

***Building Permit Operations***

<b><i>Budgeted Draw on Permit Reserve</i></b>	<b><i>Actual Draw on Permit Reserve</i></b>	<b><i>Year End Surplus / (Deficit)</i></b>
\$720,299	\$964,912	(\$244,613)

As of December 31, 2013, there were 2,328 permits issued. When compared to the prior year same period, there were 2,730 permits, which represents approximately a 15% reduction.

Traditionally, the institutional / commercial / industrial (ICI) categories represent a large portion of the permit based revenue for the Corporation. However, the 2013 permit counts are largely concentrated in property renovations and new housing starts along with a few of the larger institutional projects including the University and College properties.



Building permit related revenues for 2013 totaled \$1.9 million, compared to budget of \$2.3 million in 2013 and an actual of \$2.6 million permit related revenue in 2012.

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 have included 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. This has resulted in savings which contribute to lower required draws against the Reserve. It is worth noting that draws on the Reserve in prior years have been as high as \$2.1 million.

The current balance in the Building Permit Fee Reserve is a deficit of approximately \$9.5 million. Council had previously approved the use of reserve enhancement funds for establishing a placeholder reserve towards this deficit. The current balance in the placeholder reserve (Building Permit Fee Reserve Contra Account) is \$7.3 million. If Council approves the recommended additional \$2.2 million transfer being proposed for 2013, then the new total in the Building Permit Fee Reserve Contra Account will be adjusted to \$9.5 million (to match the current deficit in the Building Permit Fee Reserve). In the future, if the building permit activities generate a surplus (as they did through much of the 1990's) the funds put into the contra reserve can be redirected to other Council priorities.

Implementation of the City Council approved Building Permit Fee Reserve Deficit Reduction Action Plan (September 19, 2011) will conclude in April of 2014 with all of the proposed reduction items being fulfilled. The 2014 Operating Budget included the remaining action items of the Plan.

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

<i>Budgeted Transfer to Reserve</i>	<i>Actual Transfer to Reserve</i>	<i>Year End Surplus / (Deficit)</i>
\$531,276	\$369,881	(\$161,395)

On/Off Street Parking ended 2013 with a reduced transfer to reserve of \$161,395 due to revenue deficits of (\$216,835), a utility deficit of (\$67,444), a property tax surplus of \$55,565, a net other pay surplus of \$30,722, a parking structure net maintenance and repair deficit of (\$37,596), a net equipment maintenance and repair surplus of \$88,871, and other miscellaneous line by line variances netting to an overall deficit of (\$14,678).

The main factors impacting the parking operations for 2013 include the lost revenue for on-street and lot parking spaces due to construction projects such as Ottawa Street. Given the fact that construction appears to impact revenues on an annual basis, the budget will be revisited in 2015 to address this issue. The property tax surplus relates to taxes previously paid on the former parking lots on which the aquatic centre was built. This is not a true loss of tax revenue for the City as a whole because these were internal fund transfers and not true external tax revenues. There were several additional repair costs related to rental units that were required in 2013 including a new HVAC system and drainage repairs related to units under Garage 1. The surplus in equipment maintenance and repairs was realized intentionally to mitigate some of the overages in other areas such as structure maintenance and repairs. Only emergency repairs and required equipment purchases were done in 2013.

Administration will continue to analyse variances and trends to determine whether budget issues should be brought forward for consideration when mitigation measures may not be possible within the existing budget.

The 2013 year-end balance in the On/Off Street Parking Reserve Fund is a deficit of (\$1,618,598).

### ***Sewer Surcharge***

<b><i>Budgeted Transfer to Reserve</i></b>	<b><i>Actual Transfer to Reserve</i></b>	<b><i>Year End Surplus / (Deficit)</i></b>
\$303,075	\$2,863,715	\$2,560,640

The Sewer Surcharge operating fund ended the year with an overall surplus of \$2,560,640. The overall surplus consists of an expenditure surplus of \$1,410,496 (2.4% of \$58.3M expenditure budget) and a revenue surplus of \$1,150,144 (2.0% of revenue budget of \$58.6M). This surplus is not expected to be sustainable in the long term, but administration will take into account the higher reserve fund balance when preparing the 2015 recommended sewer surcharge and capital budgets. The current balance in the sewer surcharge reserve is \$7.5 million.

### **Expenditures**

While PW Operations ended 2013 with an immaterial overall surplus of \$12,498 related to their sewer surcharge funded operations, there were several notable year-end variances for the Sewer Maintenance Division.

The Sewer Maintenance Division incurred a surplus in their salary and wage accounts netting to \$265,778. The surpluses are directly linked to deficits in Right of Way (ROW) Maintenance for the year and are caused by the reallocation of sewer maintainer staff to the ROW Maintenance Division related to modified work programs and increased work required for minor road work, salary gapping situations related to LTD, and the allocation of non-union salaries between the two divisions. Sewer Maintenance also finished 2013 with a deficit of (\$346,834) in their contracts account largely related to sewer repairs done on Lincoln and Windermere. The materials account finished with a surplus of \$67,075 as the materials used for the large sewer repairs were paid through the contract account as part of the contractor billings. The overtime account related to the sewer maintainer staff ended with a surplus of \$19,459 as flooding calls were down in 2013. Other miscellaneous line by line variances netted to a surplus of \$7,020.

With regards to the Sewer Surcharge funded operations in Environmental Services, the area is in a surplus position of \$1,746,796. The primary reason for this surplus is with respect to operations at the Lou Romano Water Reclamation Plant (LRWRP) that ended with a surplus of \$898,433.

The surplus at the LRWRP plant is primarily due to lower than anticipated chemical usage during 2013. This decrease resulting in a surplus of \$537,251 was in large part a result of improved optimization resulting in decreased usage along with a lower per unit cost from the supplier. In addition, a surplus in sludge removal costs of \$351,607 due to solids numbers dropping in the second half of the year; along with a surplus in wages of \$200,034 at the Lou Romano Plant due to positions being vacant for periods of time during recruitments, a number of

junior employees at lower pay scale and filling in of vacancies at the Little River plant. Other miscellaneous line by line variances netted a surplus of \$23,293. Offsetting these surpluses was a (\$213,752) deficit in the utility account due to an 11.5% increase in the volume of sewage treated compared to 2012; along with the effluent water system being out of service on a number of occasions during 2013. As a result, city water was utilized for the process water on a much greater basis during the year, resulting in a substantial increase when compared to the previous year.

In addition to the Lou Romano Plant, there was a substantial surplus at the Little River Plant (LRPCP) of \$374,744 due primarily to higher than expected revenues of \$344,292 for sewage treatment for LaSalle and Tecumseh. The sewage treatment rates were previously based on prior year financials and volume of sewage treated. Therefore current year revenue figures often have a variance based on whether the previous calendar year was a wet or dry period. During the 2014 budget process, the budgets for sewage treatment revenues were conservatively increased for both treatment plants based on 5-year historical averages for each plant. This should assist in reducing the size of the variances incurred in these revenue accounts going forward. Other miscellaneous line by line variances netted a surplus of \$70,964. Finally, the LRPCP ended the year with a small utility deficit of (\$40,512) due primarily to higher than expected hydro costs largely attributable to a 10.5% increase in volume treated compared to the previous year.

Furthermore, there were several smaller surpluses within the Electrical division - \$108,119, Street Sanitation division - 105,987, Pump Stations - \$170,318, and Industrial Waste Control/Lab division - \$89,195.

Expenditures related to appeal refunds and miscellaneous and overhead costs resulted in a deficit of (\$348,798).

#### Revenue

Sewer Surcharge revenue has trended higher throughout the year with the 3<sup>rd</sup> Quarter Variance report projecting an \$800,000 surplus. The final revenue budget ended with a surplus of \$1,150,144. This represents approximately 2% of the revenue budget of \$58.6 million.

#### **4. RISK ANALYSIS:**

Departments/Divisions monitor their operating budgets on an ongoing basis to ensure that their expenditures and revenue are in line with budget. It should be stressed that significant use of estimates, historical knowledge and judgement is used in projecting budget versus actual variances to year-end and as a result actual year end variances may be different from the approved budget. One way to mitigate this risk and help to offset any unexpected or one-time variances is by way of the annual \$1.5 million Budget Stabilization Contingency Account. Due to the favourable year end surplus balance, this contingency line item was not needed in 2013.

In addition, there a number of other potential risks that can have a significant impact on the yearend financial results. These risks and other considerations have been identified below:

1. Seasonal variability with respect to revenues (i.e. Recreation fees) and expenses (i.e. winter control)

2. Current macro and micro economic conditions such as changes to unemployment and GDP rates as well as supply and demand for products and services
3. Volatility in commodity prices and interest rates (i.e. oil, gas, steel, Bank of Canada Rate, CPI, etc)
4. Potential increase in costs related to salaries due to several uncontrollable factors such as sick call replacement, WSIB, health benefit usage (Green Shield), and mandatory training for personnel on modified duties etc.
5. Potential increase in other expenditures such as material costs, energy costs, tipping fees, legal litigation expenses, Streetlight Maintenance, etc.
6. The Net Tax Additions/Reductions account is extremely difficult to project with certainty and variances can run into the millions of dollars. There are still some significant appeals in progress as previously reported to Council. Any variances in this account will vary dramatically based on the outcomes and timing of these settlements. Until an MPAC or Assessment Review Board (ARB) decision is rendered, the cost cannot be quantified with a high degree of certainty.

Many of the potential risks and variances associated with them (as noted above) have been addressed as part of the 2014 operating budget. Nonetheless, we expect a variance in the budgets affected by snow due to a record snowfall year to date and with November and December still to occur as part of the 2014 budget)

## **5. FINANCIAL MATTERS:**

Financial matters were discussed throughout the report. Please refer to Appendix A for detailed descriptions to explain each department's year end variance.

## **6. CONSULTATIONS:**

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

## **7. CONCLUSION:**

The comparison table below summarizes the projected quarterly variances throughout 2013 along with the actual year-end results.

2013	Projected Year End		
	At Quarter 2	At Quarter 3	Actuals at Year End
2013 (Deficit)/Surplus (including Budget Stabilization Contingency Account)	\$2,621,500	\$3,807,700	\$3,961,778

Overall, the City ended the 2013 fiscal year with an operating surplus of \$3,961,778 (net of the normal \$1.5 million contingency transfer) of which \$2,200,000 is proposed to be transferred to the Building Permit Fee Reserve Contra Account and the remaining \$1,761,778 be transferred to the BSR fund.

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**Don Nantais**  
**Financial Planning Administrator**

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**Onorio Colucci**  
**Chief Financial Officer/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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**Helga Reidel**  
**Chief Administrative Officer**

**APPENDICES:**

**Appendix A – Components of the 2013 Year End Operating Budget Variance Report**

**Appendix B – 2013 Operational & Economic Statistics**

**Appendix C – 2013 Budget Carry-Forwards**

**Appendix D – 2013 Capital Closeouts**

**Appendix E – Development Charge Reserve Funds Income Statements Years 2010 to 2013**

**Appendix F – Police Services Board 2013 Equipment Replacement Resolution**

**DEPARTMENTS/OTHERS CONSULTED:**

**Name:**

**Phone #: 519                    ext.**

**NOTIFICATION :**

Name	Address	Email Address	Telephone	FAX

2013 FINAL OPERATING VARIANCE SUMMARY BY DEPARTMENT / DIVISION

Departments/Divisions	Page #	2012				2013			
		Annual Gross Budget	Annual Net Budget	Year End Surplus/ (Deficit)	% Var. of Gross Bgt.	Annual Gross Budget	Annual Net Budget	Q4 Year End Surplus/ (Deficit)	YE % Var. of Gross Bgt.
<b>Representation</b>									
Mayor's Office	1	464,481	464,481	0	0.0%	438,179	438,179	0	0.0%
Council Administrative Services	2	798,453	798,453	10,423	1.3%	741,281	741,281	2,472	0.3%
<b>Total Representation</b>		<b>1,262,934</b>	<b>1,262,934</b>	<b>10,423</b>	<b>0.8%</b>	<b>1,179,460</b>	<b>1,179,460</b>	<b>2,472</b>	<b>0.2%</b>
<b>Office of the Chief Administrative Officer</b>									
CAO's Office	3	1,577,999	1,577,999	222,610	14.1%	1,354,061	1,354,061	246,883	18.2%
<b>Total Office of the Chief Admin. Officer</b>		<b>1,577,999</b>	<b>1,577,999</b>	<b>222,610</b>	<b>14.1%</b>	<b>1,354,061</b>	<b>1,354,061</b>	<b>246,883</b>	<b>18.2%</b>
<b>Office of the Chief Financial Officer</b>									
Finance	4	8,172,313	5,659,287	376,256	4.6%	9,049,487	6,529,604	524,552	5.8%
Information Technology	5	6,467,384	5,128,337	77,607	1.2%	6,669,110	5,322,836	50,812	0.8%
Corporate Financial Accounts	6,7	184,614,476	(278,523,323)	(2,497,114)	-1.4%	156,801,892	(279,305,665)	1,625,171	1.0%
<b>Total Office of the Chief Financial Officer</b>		<b>199,254,173</b>	<b>(267,735,699)</b>	<b>(2,043,251)</b>	<b>-1.0%</b>	<b>172,520,489</b>	<b>(267,453,225)</b>	<b>2,200,535</b>	<b>1.3%</b>
<b>Office of City Clerk</b>									
Council Services	8,9	12,763,917	3,188,106	424,874	3.3%	13,632,010	3,443,477	(201,990)	-1.5%
Human Resources	10	3,942,138	3,565,918	129,391	3.3%	4,124,652	3,722,478	139,544	3.4%
Corporate Human Resource Accounts	11	37,306,800	1,778,012	233,384	0.6%	39,963,101	(5,735,375)	(345,932)	-0.9%
<b>Total Office of City Clerk</b>		<b>54,012,855</b>	<b>8,532,036</b>	<b>787,649</b>	<b>1.5%</b>	<b>57,719,763</b>	<b>1,430,580</b>	<b>(408,378)</b>	<b>-0.7%</b>
<b>Office of the City Solicitor</b>									
Legal	12,13	10,460,211	7,165,836	(479,405)	-4.6%	10,470,778	6,832,655	20,708	0.2%
Fire & Rescue Services	14	34,465,658	33,813,373	114,938	0.3%	35,775,103	35,133,818	(144,584)	-0.4%
Building	15	5,874,107	2,041,106	199,506	3.4%	5,884,847	2,146,385	105,476	1.8%
Planning	16	3,206,862	2,464,788	(259,315)	-8.1%	3,289,143	2,736,269	30,279	0.9%
<b>Total Office of the City Solicitor</b>		<b>54,006,838</b>	<b>45,485,103</b>	<b>(424,276)</b>	<b>-0.8%</b>	<b>55,419,871</b>	<b>46,849,127</b>	<b>11,879</b>	<b>0.0%</b>
<b>Office of the City Engineer</b>									
Engineering	17	10,662,829	7,902,104	6,654	0.1%	11,244,979	8,649,979	(59,149)	-0.5%
Environmental	18	35,317,209	12,617,291	22,690	0.1%	35,177,037	12,621,610	74,081	0.2%
PW Operations	19,20	26,973,162	10,797,703	419,513	1.6%	27,388,577	11,573,484	(773,671)	-2.8%
Parks & Facility Operations	21,22	26,191,801	17,425,825	(34,284)	-0.1%	28,715,531	19,497,415	577,574	2.0%
<b>Total Office of the City Engineer</b>		<b>99,145,001</b>	<b>48,742,923</b>	<b>414,573</b>	<b>0.4%</b>	<b>102,526,124</b>	<b>52,342,488</b>	<b>(181,165)</b>	<b>-0.2%</b>
<b>Community Development &amp; Health</b>									
Comm. Development & Health Office	23	522,603	89,358	(8,870)	-1.7%	660,188	92,840	1,828	0.3%
Employment & Social Services	24	119,581,320	17,964,834	1,170,187	1.0%	117,309,462	15,961,498	1,680,487	1.4%
Housing & Children's Services	25	90,747,778	21,201,530	467,549	0.5%	89,197,605	21,150,846	1,241,539	1.4%
Huron Lodge	26,27	20,720,557	7,365,162	(121,759)	-0.6%	21,713,302	7,797,907	(106,857)	-0.5%
Recreation & Culture	28,29	17,550,521	8,782,731	(160,597)	-0.9%	17,633,739	9,044,667	550,453	3.1%
<b>Total Community Development &amp; Health</b>		<b>249,122,779</b>	<b>55,403,615</b>	<b>1,346,510</b>	<b>0.5%</b>	<b>246,514,296</b>	<b>54,047,758</b>	<b>3,367,450</b>	<b>1.4%</b>
<b>Total City Departments</b>		<b>658,382,579</b>	<b>(106,731,089)</b>	<b>314,238</b>	<b>0.0%</b>	<b>637,234,064</b>	<b>(110,249,751)</b>	<b>5,239,676</b>	<b>0.8%</b>
<b>Agencies, Boards &amp; Commissions</b>									
Windsor Police Services	30	76,704,906	68,168,086	89,971	0.1%	80,140,114	72,282,957	(626,672)	-0.8%
Transit Windsor	31	29,855,258	12,409,811	(413,938)	-1.4%	28,245,389	12,289,811	(518,278)	-1.8%
Windsor Public Library Grant	33	7,939,359	7,939,359	0	0.0%	7,939,359	7,939,359	0	0.0%
Agency Grants	34	16,053,391	16,053,391	(133,209)	-0.8%	16,150,454	16,150,454	(146,520)	-0.9%
Committees of Council	35	87,170	87,170	30,776	35.3%	87,170	87,170	13,572	15.6%
<b>Total Agencies, Boards &amp; Commissions</b>		<b>131,213,356</b>	<b>105,231,089</b>	<b>(105,633)</b>	<b>-0.1%</b>	<b>132,562,486</b>	<b>108,749,751</b>	<b>(1,277,898)</b>	<b>-1.0%</b>
<b>Total Corporation ** (excluding Handi Transit)</b>		<b>789,595,935</b>	<b>(1,500,000)</b>	<b>208,605</b>	<b>0.03%</b>	<b>769,796,550</b>	<b>(1,500,000)</b>	<b>3,961,778</b>	<b>0.5%</b>

\* Note: While the Handi Transit Variance is included on page 33, the amount is not included in the City's overall variance since Handi Transit uses a separate accounting system.

\*\* Reflects the transfer of \$1.5 M budget contingency amount to the Budget Stabilization Reserve.

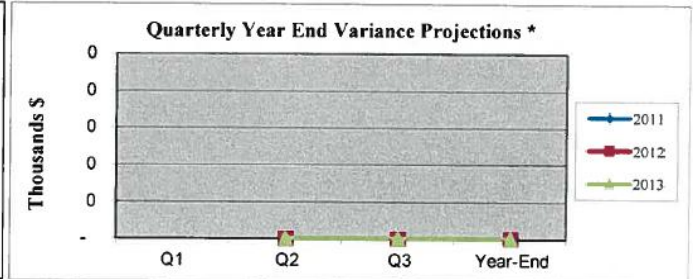
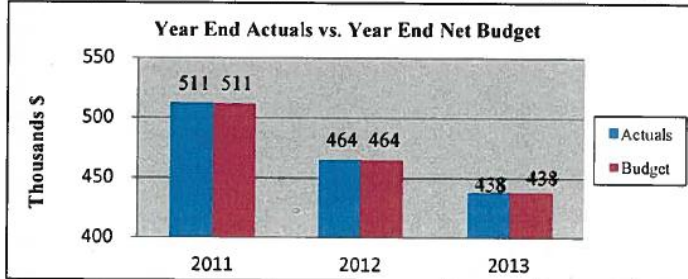
**MAYOR'S OFFICE**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	511,396	464,481	438,179
Annual Net Budget	511,396	464,481	438,179
Annual Net Expenditures	511,396	464,481	438,179
<b>Year End Variance</b>	<b>0</b>	<b>0</b>	<b>0</b>
Variance as % of GB			

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
<b>Year-End (Q4)*</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



**Description**

Prior to the budget carryforward of \$669,632, the Mayor's Office budget for 2013 reflected a surplus generally relating to the accumulated surplus carried forward from previous years based on Council approval. A request to carryforward the 2013 surplus is included within this report.

**Summary of Description**

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

**Mitigating Steps**

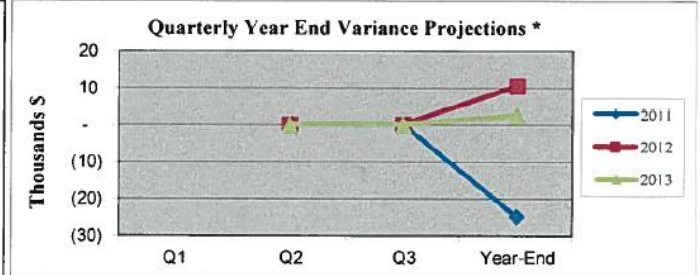
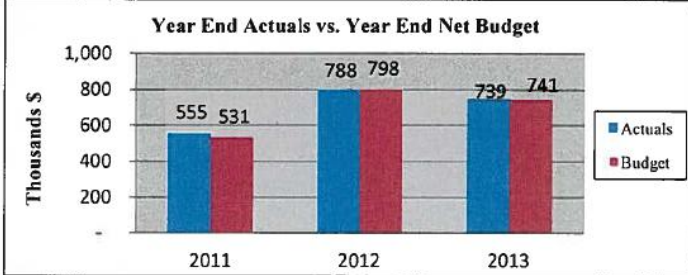
**COUNCIL ADMINISTRATIVE SERVICES**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	530,594	798,453	741,281
Annual Net Budget	530,594	798,453	741,281
Annual Net Expenditures	555,401	788,030	738,809
<b>Year End Variance</b>	<b>(24,807)</b>	<b>10,423</b>	<b>2,472</b>
Variance as % of GB	-4.7%	1.3%	0.3%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
<b>Year-End (Q4)*</b>	<b>(24,807)</b>	<b>10,423</b>	<b>2,472</b>

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



**Description**

City Council Administrative Services ended the year within budget estimates with a slight surplus of \$2,472. This is over and above the budget carry forward amount of \$604,025 in the Ward Funds.

**Summary of Description**

Category	Amount
1. Miscellaneous Expenditures	\$ 2,472
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 2,472</b>

**Mitigating Steps**



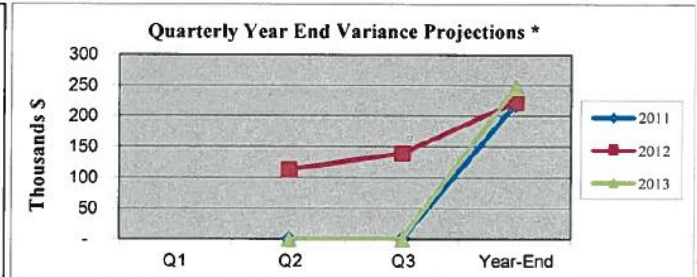
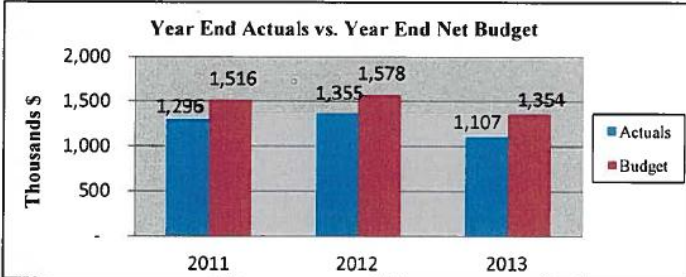
**CAO'S OFFICE**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	1,515,666	1,577,999	1,354,061
Annual Net Budget	1,515,666	1,577,999	1,354,061
Annual Net Expenditures	1,295,777	1,355,389	1,107,178
<b>Year End Variance</b>	<b>219,889</b>	<b>222,610</b>	<b>246,883</b>
Variance as % of GB	14.5%	14.1%	18.2%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	113,000	-
Third Quarter (Q3)	-	139,000	-
<b>Year-End (Q4)*</b>	<b>219,889</b>	<b>222,610</b>	<b>246,883</b>

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



**Description**

The CAO's Office budget contains provisional/contingency budgets for Corporate consulting and other matters. It is difficult to anticipate until very close to year end what these budgets may be used for, therefore by the end of 2013, a surplus is reported after taking into account certain budget carry forwards to cover the payments for anticipated 2014 projects.

**Summary of Description**

	Category	Amount
1. External Consulting	Purchased Services	\$ 120,900
2. Minor Variances in Multiple Account	Other Miscellaneous Expenditures	125,983

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

**\$ 246,883**

**Mitigating Steps**

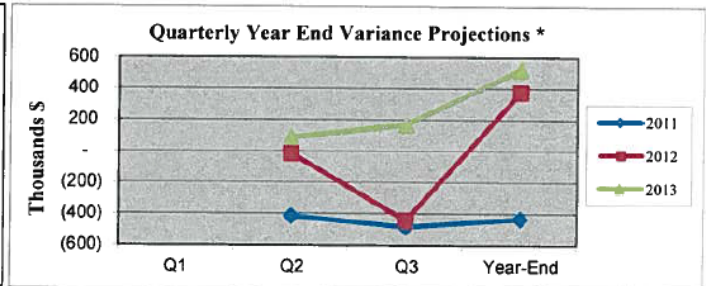
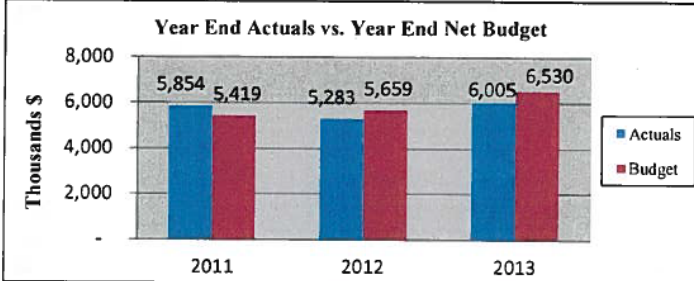
**FINANCE**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	7,948,050	8,172,313	9,049,487
Annual Net Budget	5,419,390	5,659,287	6,529,604
Annual Net Expenditures	5,853,589	5,283,031	6,005,052
<b>Year End Variance</b>	<b>(434,199)</b>	<b>376,256</b>	<b>524,552</b>
Variance as % of GB	-5.5%	4.6%	5.8%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(416,500)	(15,000)	88,000
Third Quarter (Q3)	(485,000)	(445,000)	170,000
<b>Year-End (Q4)*</b>	<b>(434,199)</b>	<b>376,256</b>	<b>524,552</b>

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



**Description**

Finance ended the year with a surplus of \$524,552, largely made up from a corporate wide surplus of \$478,029 in the utility accounts which are managed by Finance.

The budget surplus of \$111,649 in Hydro (exclusive of sewer surcharge affected accounts) represents less than 1% of the corporate budget.

Water experienced a budget surplus of \$150,195 and is primarily a result of lower than expected irrigation usage due to an unusually wet spring. In addition a new water reclamation system at the WFCU Center has decreased consumption by 50% and costs by \$25,000.

A colder spring/winter resulted in an 18% increase in gas consumption resulting in a budget deficit of (\$88,290). However, due to the annual natural gas true-up reconciliation from Shell Energy (our supplier) for 2012 (received in 2013 and not previously accrued as the amount was unknown) and for 2013, a credit to the gas accounts of approximately \$304,000, resulted in a net surplus of \$216,185 for the gas accounts.

External revenues ended the year with a surplus \$43,071. As usage continues to decline, Dial-Up (on line access for property tax information) Revenues ended the year with a deficit of (\$33,800). A deficit of (\$152,765) in Tax Lien Registration revenue was attributed to the recent moratorium on registration of new tax arrears certificates as well as a number of properties on which a commitment was made to pay their outstanding tax balance. Therefore, these accounts were not subject to registration fees. These variances are offset by the surplus revenue of \$38,550 in Ownership Changes as well as a surplus in Recovery of Expenses revenue of \$191,086, mainly related to the Commodity Tax Recoveries in 2013.

WSIB accounts ended the year with a deficit of (\$25,560). This is mainly attributed to retro payouts for staff covered by WSIB advances. This deficit is offset by a Corporate WSIB provision found in the Corporate Financial Accounts.

Training experienced a slight surplus of \$16,246 largely due to the timing of staff utilizing these accounts;

Other miscellaneous accounts experienced a net surplus of approximately \$12,766.

**Summary of Description**

Summary of Description	Category	Amount
1. Utilities Accounts (Hydro, Water, Gas)	Utilities, Insurance & Taxes	\$ 478,029
2. External Revenues	Other Miscellaneous Revenue	43,071
3. WSIB Accounts	Salaries & Benefits	(25,560)
4. Training	Other Miscellaneous Expenditures	16,246
5. Other Miscellaneous	Other Miscellaneous Expenditures	12,766
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 524,552</b>

**Mitigating Steps**

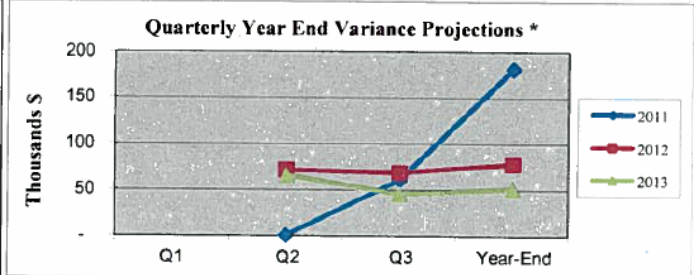
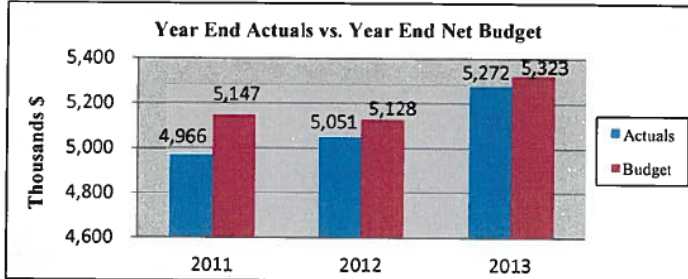
**INFORMATION TECHNOLOGY (I.T.)**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	6,286,323	6,467,384	6,669,110
Annual Net Budget	5,146,744	5,128,337	5,322,836
Annual Net Expenditures	4,966,360	5,050,730	5,272,024
<b>Year End Variance</b>	<b>180,384</b>	<b>77,607</b>	<b>50,812</b>
Variance as % of GB	2.9%	1.2%	0.8%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	71,000	65,000
Third Quarter (Q3)	60,000	68,000	45,000
<b>Year-End (Q4)*</b>	<b>180,384</b>	<b>77,607</b>	<b>50,812</b>

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



**Description**

Salary gapping due to internal promotions, less required training of new staff, as well as savings in telecom expenses from new contract negotiations resulted in a small year-end surplus.

**Summary of Description**

Category	Amount
1. Salary Gapping	\$ 30,950
2. Training	(8,300)
3. Telephone	25,000
4. Minor Variances in Multiple Accounts	3,162
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 50,812</b>

**Mitigating Steps**

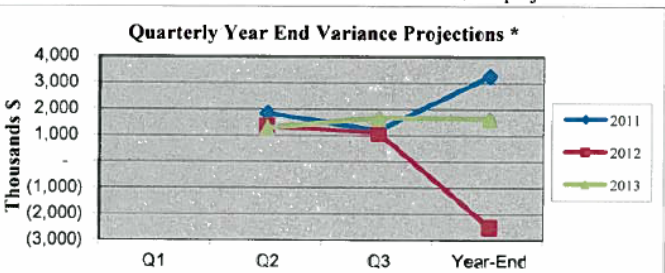
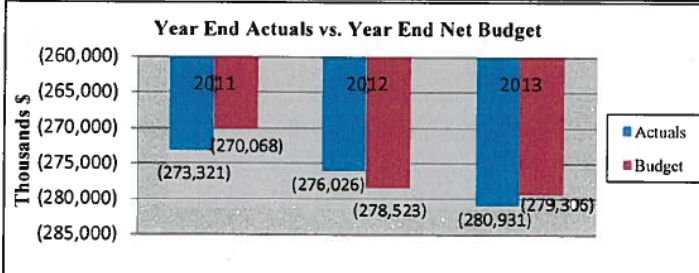
**CORPORATE FINANCIAL ACCOUNTS**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	216,144,702	184,614,476	156,801,892
Annual Net Budget	(270,068,289)	(278,523,323)	(279,305,665)
Annual Net Expenditures	(273,320,797)	(276,026,209)	(280,930,836)
<b>Year End Variance</b>	<b>3,252,508</b>	<b>(2,497,114)</b>	<b>1,625,171</b>
Variance as % of GB	1.5%	-1.4%	1.0%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	1,834,000	1,342,000	1,288,000
Third Quarter (Q3)	1,176,000	1,101,000	1,653,000
<b>Year-End (Q4)*</b>	<b>3,252,508</b>	<b>(2,497,114)</b>	<b>1,625,171</b>

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



**Description**

A surplus of \$1,625,171 in corporate accounts is described below:

**Net Tax Additions/Reductions – (\$2,000,801)**

This account captures the net result of additional revenue billed on new development (supplementary taxes) and tax revenue loss from assessment appeals and tax relief applications which have been resolved. Based upon an analysis of outstanding appeals, Administration projected that an estimated additional provision for unsettled appeals was also required. A top up to the Tax Reserve was therefore made in the amount of \$3.8 million which was charged to this account to bring the overall Tax Reserve Account to \$11,732,850. These provisions resulted in the noted deficit.

**General Payroll Contingency for Retroactive Payments - \$1,090,580**

This reflects the corporate provision for potential retroactive payments arising from collective bargaining agreement settlements.

**Penalty and Interest on Taxes – (\$495,576)**

A positive downward trend of accounts falling into arrears as a result of enhanced collection efforts and the improved economy resulted in a year-end deficit of (\$495,576) in the Penalty and Interest on Taxes account. This account has also been adjusted accordingly through the 2014 Budget Process.

**Corporate Provision for CUPE & Non-Union Lump Sum Payments - \$915,000**

The negotiated collective agreement with the two CUPE Locals called for one-time payments in 2013 in lieu of a percentage wage increase applied to the base. The actual payments have been recorded in the accounts of the various departments, however, given that the payment was a lump sum that does not add to the base pay, the budget was established in the Corporate Accounts. This surplus in these corporate accounts reflect this methodology as departments will have absorbed the expenditures while the budget resides in the Corporate Budget.

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

The approved budget normally contains corporate provisions for JJE retro payments (\$500,000), unanticipated WSIB costs (\$150,000), and overtime provision for eligible non-union members (\$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.

**Payments in Lieu of Taxes (PIL) – (\$226,478)**

This account is used to record revenues received from Federal and Provincial entities in lieu of taxes. These accounts ended in a deficit position of (\$226,478) largely due to the decrease in education rates announced by the Province after completion of the approved budget coupled with an approximate decrease in PIL assessment of \$50 million.

**Interest on Investments – \$735,841**

This account ended the year in a surplus as investment yields exceeded what was originally estimated along with cash flows being better than anticipated. The 2014 budget reflects an increase of the estimated revenues in this account.

**Interest Paid to Reserves – (\$156,812)**

A deficit occurred in this account due to higher than projected reserve fund balances and higher interest rates.

Allowance for Doubtful Accounts – \$135,434

Proactive management of Corporate Accounts Receivable resulted in a lower than anticipated charge to the allowance for doubtful accounts.

Capital Interest Income – \$204,464

The surplus in this account relates to income earned as a result of internally financing capital projects. The surplus is as a result of the timing of project funding as compared to expenditures

Sewer Surcharge Recovery – \$122,724

Due to the timing of getting an approved 2013 budget, the sewer surcharge recovery was higher than the original preliminary projections, creating a surplus of approximately \$123,000

Program Support Recovery – \$384,303

Based on new provincial funding announcements, \$384,303 of Program Support expenditures were able to be recovered in relation to Children's Services programs, creating a surplus in this account.

Payroll Fringe Benefits – (\$248,653)

A deficit of (\$90,675) occurred in the Employment Insurance budget due to a change in the sick leave plan for CUPE and Non-Union staff (reduction from 18 sick days per year to 9 sick days per year). This resulted in slightly higher EI premiums for the Corporation due to the fact that employees no longer qualify for the Employment Insurance Premium Reduction Program. However, as previously reported to City Council, this is more than offset by savings from the new agreement. Employer Health Tax and Canada Pension Plan contributions ended the year with surpluses of \$104,487 and \$165,336 respectively.

Sick Leave Gratuity ended the year with a deficit of (\$427,801) due to the number of retirees in the latter part of the year. Payments are made to eligible retirees for the allowable portion of unused sick leave credits. This account is difficult to project to year-end because not all employees that are eligible to retire actually retire in any given year as well as those that were previously eligible to retire can go at any time and often retire with little notice to the Corporation. The budget is normally set based on a rolling 5-year average of actual costs.

Outsourced Internal Audit – \$174,268

The annual internal audit budget approved by Council is \$300,000. Pricewaterhouse Coopers (PwC) started work as the City's internal audit service provider in April 2013. As of December 31, 2013, PwC has billed the City for completing 43% of its internal audit work plan for 2013-14, or \$129,000. After accounting for miscellaneous transactions associated with winding up the Auditor General's Office, the final surplus for internal audit for 2013 is \$174,268."

Waiver of Fees – (\$97,968)

In 2012, Council approved a new Waiver of Fees policy to provide a consistent and systematic approach in assessing requests for waiving fees for the various services that the City offers. In addition to approving the policy, Council also approved the recommendation that a corporate account be established to track all costs associated with the waiver of fees. Fees waived in 2013 amounted to \$97,968. A separate report to

Other miscellaneous corporate variances amounted to a net total of \$133,845.

**Summary of Description**

Summary of Description	Category	Amount
1. Net Tax Additions/Reductions	Taxes - Municipal	(2,000,801)
2. General Payroll Contingency for Retroactive Payments	Salaries & Benefits	1,090,580
3. Penalty and Interest on Taxes	Taxes - Municipal	(495,576)
4. Corporate Provision for CUPE & Non-Union Lump Sum Payments	Salaries & Benefits	915,000
5. Corporate Provision for JJE Retro, Unanticipated WSIB, NU OT	Salaries & Benefits	955,000
6. Payments in Lieu of Taxes (PIL)	Taxes - Municipal	(226,478)
7. Interest on Investments	Investment Income & Dividends	735,841
8. Interest Paid to Reserves	Investment Income & Dividends	(156,812)
9. Allowance for Doubtful Accounts	Financial Expenses	135,434
10 Capital Interest Income	Investment Income & Dividends	204,464
11 Sewer Surcharge Recovery	Transfers from Other Funds	122,724
12 Program Support Recovery	Grants & Subsidies	384,303
13 Payroll Fringe Benefits	Salaries & Benefits	(248,653)
14 Outsourced Internal Audit	Financial Expenses	174,268
15 Waiver of Fees	Financial Expenses	(97,968)
16 Other Miscellaneous Accounts	Other Miscellaneous Expenditures	133,845
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 1,625,171</b>

**Mitigating Steps**

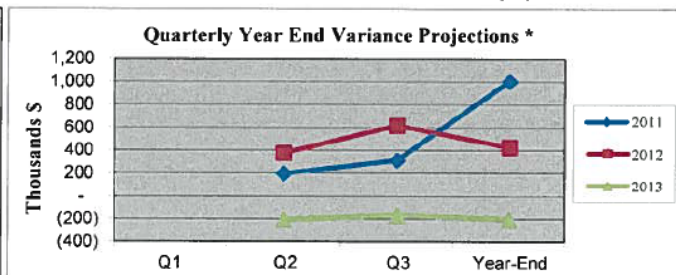
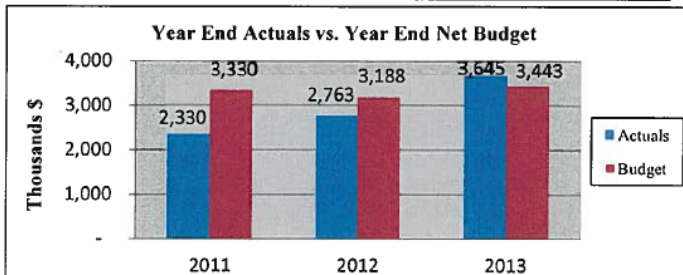
**COUNCIL SERVICES**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	12,273,535	12,763,917	13,632,010
Annual Net Budget	3,330,478	3,188,106	3,443,477
Annual Net Expenditures	2,329,969	2,763,232	3,645,467
<b>Year End Variance</b>	<b>1,000,509</b>	<b>424,874</b>	<b>(201,990)</b>
Variance as % of GB	8.2%	3.3%	-1.5%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	194,000	372,000	(206,500)
Third Quarter (Q3)	309,000	613,000	(168,500)
<b>Year-End (Q4)*</b>	<b>1,000,509</b>	<b>424,874</b>	<b>(201,990)</b>

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



**Description**

Council Services is reporting an overall deficit of (\$201,990) for the end of the year.

The 2013 surplus of \$125,065 in the Policy, Gaming and Licensing Division is consistent with the variance analysis and quarterly projections reported throughout the year. A surplus of \$46,200 can be attributed to gaming receipts from the Ontario Lottery and Gaming Corporation (OLG) where the City has a contractual agreement for a percentage of the receipts realized from gaming activity. Staff gapping resulted in savings of \$45,842. A \$17,100 surplus has been realized in the cat voucher program as a result of vouchers simply not being redeemed. Additional savings of \$15,923 were achieved in the last quarter through close monitoring of purchased services/operational accounts.

Provincial Offences Division is reporting a year end deficit of (\$543,146). As reported in both the 2nd and 3rd Quarters, the Court Fine Fees account was trending downwards due to a decrease in charging volumes and less funds coming from outstanding Court Fines. The result is a budgetary shortfall of (\$972,531) with a total of \$6,248,765 Court Fines collected in 2013. A deficit of (\$5,807) is due to the implementation of Administrative Monetary Penalties that came into effect November 1, 2013 which removes the collection of \$3.00 to register each conviction. The (\$972,531) and (\$5,807) are being added together as one reported total of (\$978,338) for revenue shortfall.

To offset these deficits, a \$349,511 surplus is being reported in the Administrative Services account that represents the cost sharing payment to the County and Pelee Island. A budgetary surplus of \$62,088 was realized in the litigation account by diligently monitoring and scheduling court time and closing the courts when possible. Savings of \$19,311 in fees to the Collection Agency and a \$4,282 surplus in various accounts has been achieved.

Communications and Customer Service, Council Services and Employee Relations Divisions all ended the year in a surplus position by diligently monitoring expenses.

**Summary of Description**

	Category	Amount
<b>Policy, Gaming and Licensing Division</b>		
1. Lottery Licensing Program	User Fees, Permits & Charges	\$ 46,200
2. Salary Gapping	Salaries & Benefits	45,842
3. Cat Voucher Program	Transfers from Other Funds	17,100
4. Minor surpluses in multiple accounts	Purchased Services	15,923
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 125,065</b>
<b>Provincial Offences Division</b>		
1. Court Fine Fees	User Fees, Permits & Charges	(978,338)
2. County and Pelee Island Payment	Other Miscellaneous Expenditures	349,511
3. Litigation costs	Purchased Services	62,088
4. Collection Agency Fees	Financial Expenses	19,311
5. Computer and Furniture accounts	Minor Capital	4,282
<b>Net Year End Surplus/(Deficit)</b>		<b>(543,146)</b>

Communications and Customer Service Division

Telephone, Advertising and Other Professional Services accounts	Purchased Services	\$ 90,016
Recovery of salary accounts	Other Miscellaneous Revenue	68,134
Registration, Conferences and Special Projects accounts	Other Miscellaneous Expenditures	14,784
Promotional Material accounts	Operating & Maintenance Supplies	1,200
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 174,134</b>

Council Services Division

1. Minor surpluses in multiple accounts	Other Miscellaneous Expenditures	\$ 22,048
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Employee Relations Division

1. Minor surpluses in multiple accounts	Purchased Services	\$ 10,097
2. Salary Gapping	Salaries & Benefits	\$ 9,811
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 19,908</b>

<b>Net Department Year End Surplus/(Deficit)</b>		<b>\$ (201,990)</b>
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Mitigating Steps

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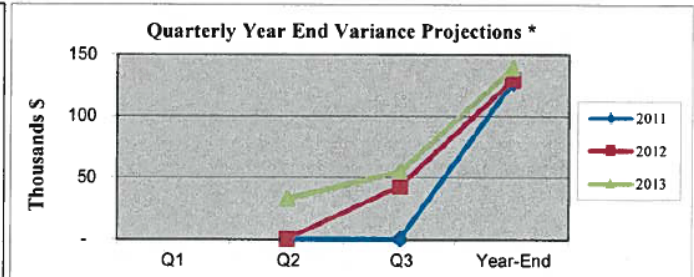
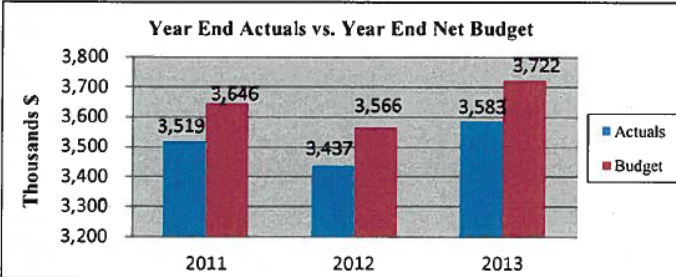
**HUMAN RESOURCES**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	3,770,466	3,942,138	4,124,652
Annual Net Budget	3,646,208	3,565,918	3,722,478
Annual Net Expenditures	3,518,597	3,436,528	3,582,934
<b>Year End Variance</b>	<b>127,611</b>	<b>129,390</b>	<b>139,544</b>
Variance as % of GB	3.4%	3.3%	3.4%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	-	33,000
Third Quarter (Q3)	-	43,000	55,000
<b>Year-End (Q4)*</b>	<b>127,611</b>	<b>129,390</b>	<b>139,544</b>

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



**Description**

The Human Resources Department ended the year in a surplus of \$139,544. The operational savings realized by the department can be categorized through various accounts as noted below such as Salary and Benefits gapping, Purchased Services, various savings realized through Miscellaneous Expenditures, Recovery of Expenditures from External Sources and other Minor Capital accounts.

Given the frequent movement of staff between jobs in Human Resources in 2013 and resulting amount of vacancies created, a large portion of the overall surplus lies in the Salaries and Benefits accounts related to gapping. Further, the aforementioned vacancies created increased workload for remaining staff during these recruitments and the training periods that followed.

The department was able to accumulate an overall savings of \$62,557 in the category of Purchased Services. The accounts in the Purchasing Services category include a savings of \$32,220 in consulting services between various divisional accounts within Human Resources, \$14,273 in travel to out of town training workshops/seminars for staff due to the time constraints mentioned above, and a savings of \$16,064 in various purchasing accounts such as closed captioning and special projects.

As a result of extending services to include Windsor Police Services, the EFAP program recovery in 2013 was higher than anticipated. Finally, other minor capital expenses in the Office Furniture accounts realized a savings in the amount of \$5,291.

**Summary of Description**

Category	Amount
1. Consulting, Travel and Closed Captioning accounts	Purchased Services \$ 62,557
2. Salary and Benefits	Salaries & Benefits 44,002
3. Membership Fees and Training Courses	Other Miscellaneous Expenditures 27,694
4. Furniture	Minor Capital 5,291

**Net Year End Surplus/(Deficit) \$ 139,544**

**Mitigating Steps**

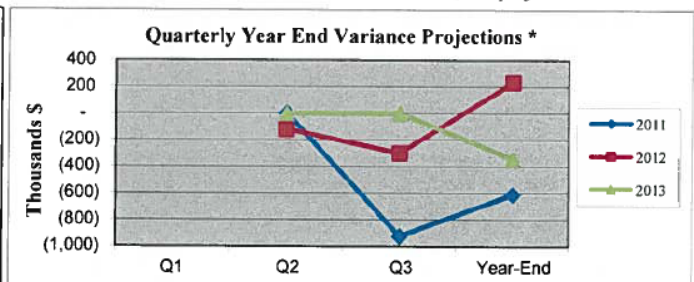
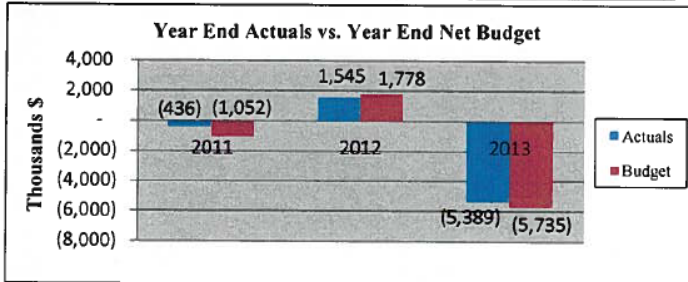


**CORPORATE HUMAN RESOURCE ACCOUNTS**

<u>Financial Summary</u>	2011	2012	2013			
	Financials	Financials	Financials	2011	2012	2013
				Est. Variance	Est. Variance	Est. Variance
Annual Gross Budget (GB)	(1,051,741)	37,306,800	39,963,101			
Annual Net Budget	(1,051,741)	1,778,012	(5,735,375)		(120,000)	-
Annual Net Expenditures	(436,141)	1,544,628	(5,389,443)	(929,000)	(300,000)	-
<b>Year End Variance</b>	<b>(615,600)</b>	<b>233,384</b>	<b>(345,932)</b>	<b>(615,600)</b>	<b>233,384</b>	<b>(345,932)</b>
Variance as % of GB	58.5%	0.6%	-0.9%			

	2011	2012	2013
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	(120,000)	-
Third Quarter (Q3)	(929,000)	(300,000)	-
Year-End (Q4)*	(615,600)	233,384	(345,932)

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



**Description**

The deficit in the Fringe Benefit Recovery account of (\$444,349) is offset by the cumulative surpluses in the Fringe Benefit allocation accounts in the Operating Departments.

The year end surplus of \$154,457 in the Long Term Disability program is attributed to the number of employees currently eligible. The Corporation of the City of Windsor's Refund Deposit Account with Great West Life ended the year with a surplus of \$565,000 and Green Shield provided a surplus cheque of \$116,904 to the Corporation based on number of claims for 2013. These surplus payments were transferred to the Fringe Rate Stabilization Reserve Fund, which has a balance of \$4,154,207 as at December 31, 2013. This Reserve can be used to fund future unfavourable variances.

**Summary of Description**

	Category	Amount
1. Long Term Disability Program	Salaries & Benefits	\$ 154,457
2. Green Shield	Salaries & Benefits	41,849
3. Group Life Insurance	Salaries & Benefits	(44,197)
4. OMERS	Salaries & Benefits	(53,693)
5. Fringe Benefits Recovery	Salaries & Benefits	(444,349)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (345,932)</b>

**Mitigating Steps**

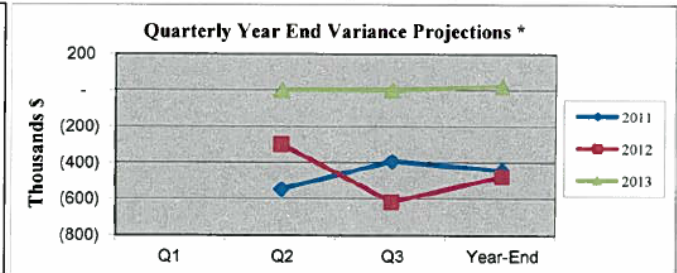
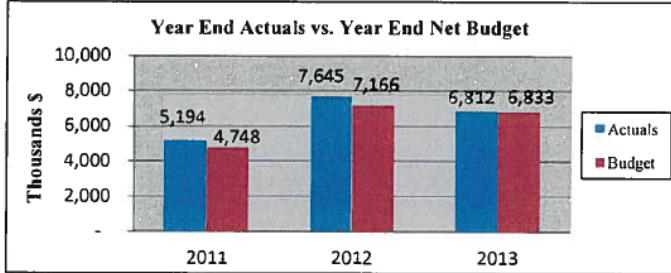
**LEGAL**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	7,866,553	10,460,211	10,470,778
Annual Net Budget	4,748,105	7,165,836	6,832,655
Annual Net Expenditures	5,194,063	7,645,241	6,811,947
<b>Year End Variance</b>	<b>(445,958)</b>	<b>(479,405)</b>	<b>20,708</b>
Variance as % of GB	-5.7%	-4.6%	0.2%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(550,000)	(300,000)	-
Third Quarter (Q3)	(395,000)	(619,000)	-
<b>Year-End (Q4)*</b>	<b>(445,958)</b>	<b>(479,405)</b>	<b>20,708</b>

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



**Description**

The Legal department ended 2013 with a surplus of \$20,708 as detailed below.

**External legal services: \$181,344**

Expenses for external legal services were slightly above budget in 2013, however an insurance pay out for reimbursement of eligible legal expenses was also received in 2013. Factoring in this insurance pay out, the year end position for external legal expenses is a surplus of \$181,344.

**Salary gapping: \$172,470**

As a result of vacancies in the department, a surplus of \$172,470 was attained in the salary accounts.

**Subrogation: (\$66,366)**

Recoveries (also referred to as “subrogation”) are carried out by Risk Management on behalf of Public Works Operations, Traffic, and Forestry. When City property is damaged by an at-fault third party, Risk Management attempts to recover the cost to repair or replace the damaged property from the third party or their insurer. In 2013, the funds recovered were less than in previous years. The main driver to this variance is due to a lower frequency of more severe damage to City properties in 2013. Damage to traffic poles and guard rails generally attract large recoveries. In 2011, there were eight recoveries of this type, and in 2012, there were seven. In 2013, there were only three. In addition, the Police department transitioned to a new computer system in the fall of 2013 and as a result many of the Police accident reports were not received until late December 2013. It should be noted that these claims will be subrogated in 2014.

**By-law prosecutions and fines: (\$72,451)**

Expenses to prosecute by-law offences increased as prosecutions transferred from an in-house articling student to external legal services. In addition, by-law fine revenue has decreased over 50% since 2009. Combined, these deficits totalled \$72,451 in 2013. Prosecutions reverted to in-house counsel in early 2014, which will decrease this deficit next year. A transfer of by-law prosecutions to the Provincial Offences Division is under consideration, and a draft Risk Based Business Process Review report by the Consultant of Enterprise Risk and Project Management is currently circulating for comments.

**Shared Services Legal Work: (\$75,000):**

Due to the timing of the budget approval for this item and the time required to make the necessary arrangements, the Legal department was unable to commence legal work on EnWin’s behalf (on a cost recovery basis in accordance with the shared services initiative to reduce overall legal costs) until September. Due to this timing and to the number of files transferred, revenue from this source was minimal in 2013. As a dedicated legal counsel was hired in early 2014 and a greater number of files are now being transferred, this deficit is not anticipated to recur in 2014. The majority of this deficit is offset by the salary gapping savings noted above.

**Labour arbitration: (\$146,850)**

A deficit of \$146,850 was incurred in this account due to the costs associated with continuing and new labour arbitration files.

**Miscellaneous: \$27,561**

Other miscellaneous accounts netted to a surplus of \$27,561 in 2013.

*Other Notes:*

During the ongoing process of lease consolidation and review, a discrepancy in utility payments was noted with respect to one long-term lease (Yee Pharmacy). The issue has been corrected and steps are being taken to recover two years' payments in accordance with the Limitations Act. Bringing the management of all leases as well as the payment of all costs associated with those properties into one area will eliminate the risk of this occurring in the future.

In late 2013 it was brought to the City's attention that a calculation error made by the landlord in respect of the CPI increase required by the Canderel lease resulted in an underpayment by the City to the landlord. While the duration of the calculation error extended over 6 years and amounted to \$201,470, the City was only requested to correct for two years due to the Limitations Act. This resulted in an additional liability of \$101,630 rather than the full \$201,470 due under the terms of the lease. Prior to discovery of this issue a budget reduction in the amount of \$171,701 was taken in respect of this item, which will result in a net negative variance of \$69,658 in this account in 2014. From a lease perspective, however, the City has realized a benefit of \$98,840.

**Summary of Description**

1. External Legal Services	Purchased Services	\$ 181,344
2. Salary Gapping	Salaries & Benefits	172,470
3. Subrogation	Other Miscellaneous Revenue	(66,366)
4. By-law Prosecutions & Fines	User Fees, Permits & Charges	(72,451)
5. Enwin Legal Work	User Fees, Permits & Charges	(75,000)
6. Labour Arbitration	User Fees, Permits & Ch: Purchased Services	(146,850)
7. Miscellaneous	Other Miscellaneous Expenditures	27,561
<b>Net Year End Surplus/(Deficit)</b>		<b><u>\$ 20,708</u></b>

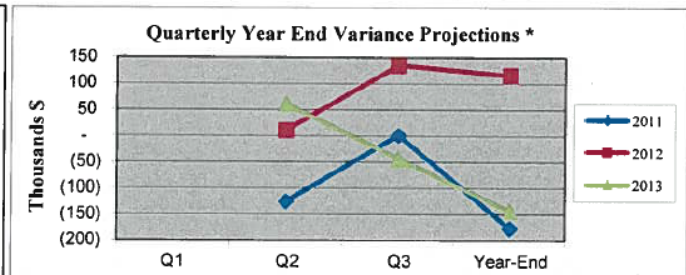
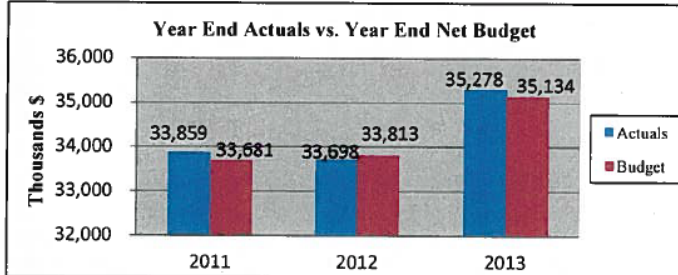
**Mitigating Steps**

**FIRE & RESCUE SERVICES**

<u>Financial Summary</u>	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	34,449,469	34,465,658	35,775,103
Annual Net Budget	33,681,149	33,813,373	35,133,818
Annual Net Expenditures	33,859,000	33,698,435	35,278,402
<b>Year End Variance</b>	<b>(177,851)</b>	<b>114,938</b>	<b>(144,584)</b>
Variance as % of GB	-0.5%	0.3%	-0.4%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(127,000)	10,000	60,000
Third Quarter (Q3)	-	134,000	(45,000)
<b>Year-End (Q4)*</b>	<b>(177,851)</b>	<b>114,938</b>	<b>(144,584)</b>

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



**Description**

Windsor Fire & Rescue Services' year end deficit is (\$144,584), as described below.

**Net salary variance: \$317,159**

A surplus in the permanent salary accounts due to vacancies was partially offset by overtime necessitated by both these vacancies and major fire incidents, as well as vacation and statutory holiday pay outs paid to retiring employees. The net effect of the combination of these factors is a net surplus of \$317,159 in the salary accounts.

**Apparatus Fees: (\$39,290)**

Due to the extended vacancy of an Emergency Technician position, the Apparatus division was unable to service the budgeted level of county vehicles in 2013, which has resulted in a (\$39,290) deficit in this account. The majority of this amount is offset and included in the salary variance above. The vacant position was filled in early 2014 and the capacity to service outside vehicles will increase in 2014.

**Chauvin Arbitration Award - Truck out of Service: (\$410,000)**

In the spring of 2013, Arbitrator Chauvin ordered the payment of damages that arose from a Fire Association claim, as it relates to the removal of a fire truck from service in 2008. This unexpected award to the Windsor Professional Firefighters Association (WPFPA) was not budgeted for and therefore resulted in a negative variance of \$410,000. This was also reported to City Council as part of the third quarter variance report.

**Other Miscellaneous: (\$12,453)**

Other miscellaneous accounts net to a deficit of (\$12,453) in 2013.

**Summary of Description**

	Category	Amount
1. Salary Gapping	Salaries & Benefits	\$ 317,159
2. Apparatus Fees	User Fees, Permits & Charges	(39,290)
3. Chauvin Award	Salaries & Benefits	(410,000)
4. Miscellaneous	Other Miscellaneous Expenditures	(12,453)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (144,584)</b>

**Mitigating Steps**

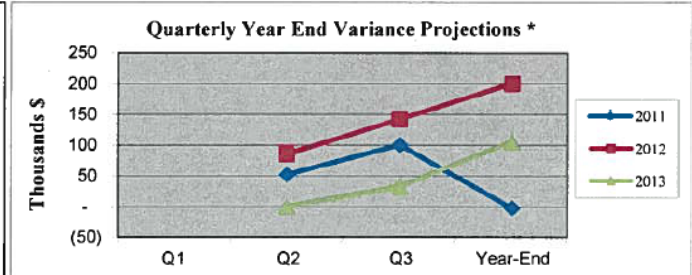
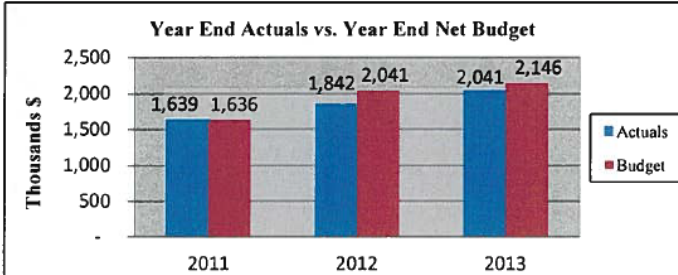
**BUILDING**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	5,941,918	5,874,107	5,884,847
Annual Net Budget	1,635,959	2,041,106	2,146,385
Annual Net Expenditures	1,638,671	1,841,600	2,040,909
<b>Year End Variance</b>	<b>(2,712)</b>	<b>199,506</b>	<b>105,476</b>
Variance as % of GB	0.0%	3.4%	1.8%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	51,500	85,000	-
Third Quarter (Q3)	100,000	142,000	32,300
<b>Year-End (Q4)*</b>	<b>(2,712)</b>	<b>199,506</b>	<b>105,476</b>

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



**Description**

**Tax Levy Funded Budget**

The Building Department ended with a \$105,477 operating surplus for 2013. This was accomplished mainly by position gapping, concerted expense mitigating Department wide, deferred training (awaiting new Building Code legislation) and better than expected revenues from property standards enforcement.

**Legislated Permits Funded Budget (Non-Tax Levy)**

Permit related revenues for 2013 totalled \$1,890,613 of a budgeted \$2.3 M and were less than 2012 revenues of \$2,675,427. While there remains a lot of activity in low cost construction projects which conversely provide lower permit fees, volumes are down in the higher value projects which traditionally represent higher value permit fees. Any revenue shortfalls require a similar draw on the Building Permits Fee Reserve. A revenue shortfall of (\$244,613) occurred in 2013 and when added to the 2013 budgeted draw of (\$720,299), this resulted in a total Reserve draw of (\$964,912). Administration continually investigates possible mitigating measures to help offset negative variances in the Department. The Department is on track with full implementation of the Building Permit Fee Reserve Deficit Reduction Action Plan by the end of April 2014.

The 2013 beginning balance in the Building Permits Fee Reserve (BPR) was (\$8.5 M) deficit and the 2013 year end balance is currently at (\$9.5 M) deficit. A contra reserve account, approved and set up as part of the 2011 BPR Deficit Reduction Action Plan currently sits with a positive balance of \$9.5 M, which includes the recommended year end transfer of \$2.2 M in 2013.

**Summary of Description**

Description	Category	Amount
1. Gapping of vacant positions	Salaries & Benefits	48,057
2. Cumulative minor surpluses from various expense accounts	Other Miscellaneous Expenditures	25,343
3. Revenue in excess of budget from property standards enforcement	User Fees, Permits & Charges	\$ 15,591
4. Deferred training costs to 2014 related to new Bldg. Code Legislation requirements (awaiting final Provincial releases)	Other Miscellaneous Expenditures	10,652
5. Postage and office supplies	Other Miscellaneous Expenditures	5,833
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 105,476</b>

**Mitigating Steps**

The Building Department team continuously tries to mitigate operating expenditures each year and explore revenue enhancements where possible. The Deficit Reduction Action Plan remains on schedule for full implementation by the end of 2014.

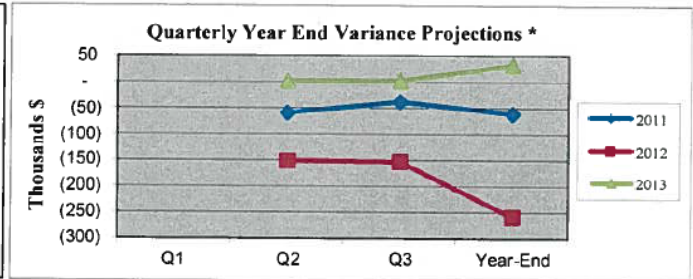
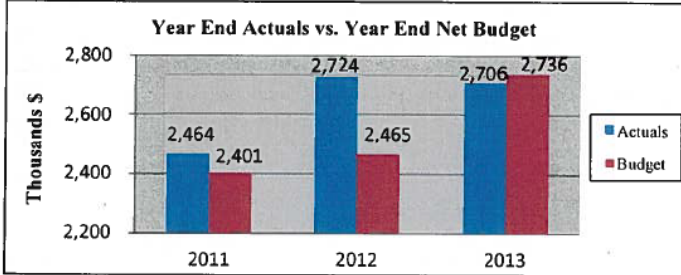
**PLANNING**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	3,254,233	3,206,862	3,289,143
Annual Net Budget	2,401,159	2,464,788	2,736,269
Annual Net Expenditures	2,463,725	2,724,103	2,705,990
<b>Year End Variance</b>	<b>(62,566)</b>	<b>(259,315)</b>	<b>30,279</b>
Variance as % of GB	-1.9%	-8.1%	0.9%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(61,000)	(152,000)	-
Third Quarter (Q3)	(40,000)	(154,000)	-
<b>Year-End (Q4)*</b>	<b>(62,566)</b>	<b>(259,315)</b>	<b>30,279</b>

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



**Description**

The Planning Department ended 2013 with a \$30,279 operating surplus.

Planning Department total revenues were (\$117,031) short of budget in 2013 and comprised from the following Divisions: Street and Alley Closings, Committee of Adjustment and Development Applications. These revenues, for the most part, are tied directly to the level of local economic activity which still remains below that of just a few years ago.

Expenses overall for 2013 were mitigated where possible to help offset the above revenue shortfall. One employee of the Department continues to be in receipt of Worker Compensation Insurance Benefits which amounted to a (\$47,602) variance in 2013. The Department gapped the filling of positions during 2013 in the amount of \$96,695 which also helped offset the revenue shortfall. Mitigating of other miscellaneous expense accounts amounted to \$98,217.

**Summary of Description**

	Category	Amount
1. Revenue Shortfall	User Fees, Permits & Charges	\$ (117,031)
2. WSIB Claimant Benefits	Other Miscellaneous Expenditures	(47,602)
3. Total Planned Staff Gapping	Salaries & Benefits	96,695
4 Mitigating of Misc. Expenses: (office supplies, postage, advertising, purchased services, temp. Staff/Students)	Other Miscellaneous Expenditures	77,019
5 Mitigated Training Expenditures	Other Miscellaneous Expenditures	21,198
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 30,279</b>

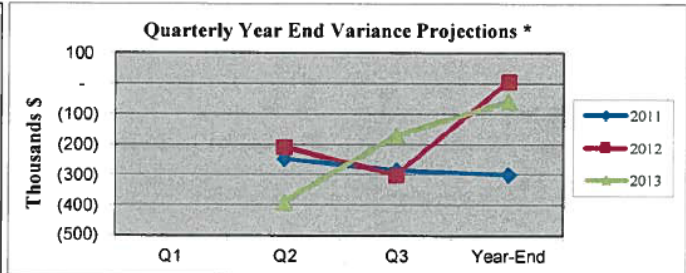
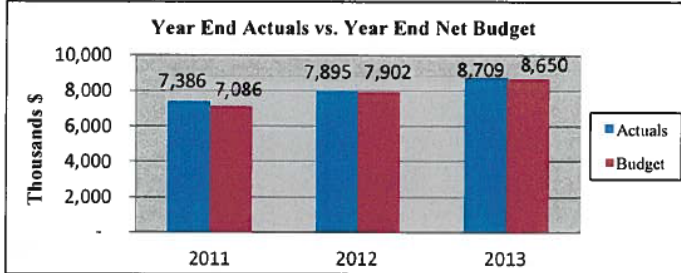
**Mitigating Steps**

The Planning Department continues each year to adopt measures of mitigating all expenditures that are within its discretion and control as well as extracting efficiency enhancements from existing resources. Options for cost recovery are continually being examined.

**ENGINEERING**

<u>Financial Summary</u>	2011	2012	2013	2011	2012	2013
	Financials	Financials	Financials			
Annual Gross Budget (GB)	9,863,055	10,662,829	11,244,979	First Quarter (Q1)		
Annual Net Budget	7,085,544	7,902,104	8,649,979	Second Quarter (Q2)	(249,000)	(210,000)
Annual Net Expenditures	7,386,008	7,895,450	8,709,128	Third Quarter (Q3)	(286,750)	(301,000)
<b>Year End Variance</b>	<b>(300,464)</b>	<b>6,654</b>	<b>(59,149)</b>	<b>Year-End (Q4)*</b>	<b>(300,464)</b>	<b>6,654</b>
Variance as % of GB	-3.0%	0.1%	-0.5%			

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



**Description**

The Engineering department ended with a deficit of (\$59,149) versus budget. This deficit is due to streetlight maintenance costs, which came in (\$177,494) over budget. This deficit was partially offset by a surplus of \$118,768 in additional revenues from right-of-way permits.

Streetlight maintenance costs came in unfavourably versus budget by (\$177,494). Compared to the Q3 projected year end deficit of (\$270,500), this is \$93,006 lower than anticipated, and is the main driver behind the difference in the Engineering department's projected year end deficit from Q3 of (\$171,000) and the actual deficit of (\$59,149). This trend will continue until there is a full conversion to LED fixtures which is currently in the planning process.

A revenue surplus of \$118,768 compared to budget is mainly due to an increase in right-of-way permits issued by the Development and Geomatics area. New Municipal Access Agreements and G.I.S user fees also contributed to the surplus revenues. These increased revenues have been incorporated into the 2014 Budget.

**Summary of Description**

Category	Amount
1. Streetlighting - Maintenance Expenses	\$ (177,494)
2. Revenue Surplus	118,768
3. Other Operating Costs	(423)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ (59,149)</b>

**Mitigating Steps**

In collaboration with Enwin, the City is undertaking a request for proposal / request for tender to convert the City's street lights to LED fixtures. With this change, it is anticipated that the City will achieve significant savings compared to prior years for streetlight maintenance. Secondly, as mentioned above, the trend in increased revenues has been built into the 2014 Budget.

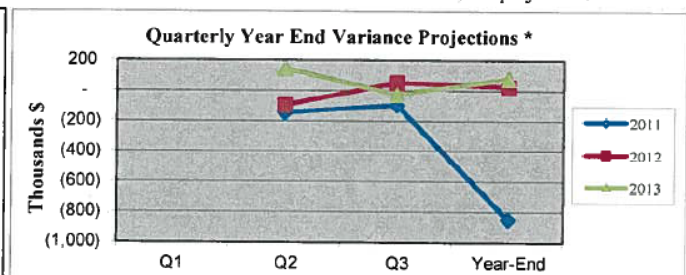
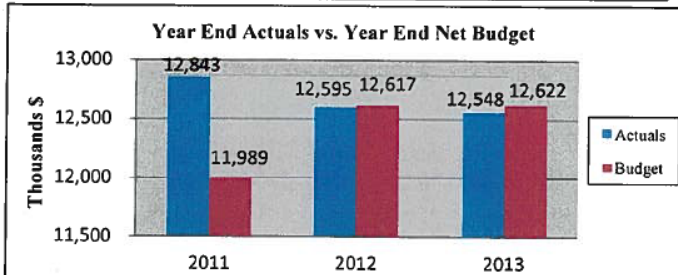
**ENVIRONMENTAL**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	33,423,055	33,317,209	35,177,037
Annual Net Budget	11,988,948	12,617,291	12,621,610
Annual Net Expenditures	12,843,372	12,594,601	12,547,529
<b>Year End Variance</b>	<b>(854,424)</b>	<b>22,690</b>	<b>74,081</b>
Variance as % of GB	-2.6%	0.1%	0.2%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(150,000)	(100,000)	140,000
Third Quarter (Q3)	(100,000)	50,000	(30,000)
<b>Year-End (Q4)*</b>	<b>(854,424)</b>	<b>22,690</b>	<b>74,081</b>

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



**Description**

The Environmental Services area has a year-end surplus of \$74,081 in 2013. This departmental surplus can be attributed to several factors: The Waste Disposal division had a large surplus of \$210,232 created in large part to an accounting entry processed during 2013 due to the resolving of outstanding issues spanning several year-end reconciliations between the City and the Essex-Windsor Solid Waste Authority (EWSWA). As a result, a large revenue surplus of just over \$180,422 exists in the Waste Disposal division, along with a surplus of \$29,810 due to lower than anticipated leachate treatment costs. Offsetting this surplus is a deficit of (\$241,711) within the Waste Diversion division. Once again, a major component of this variance involves the resolution of the year-end reconciliations from previous years with EWSWA. As a result, there is a revenue deficit of just under (\$171,947) in this division. In addition, there is a deficit of (\$25,063) for maintenance contractors as the budgeted figure for City payments to the contractor did not include the City's portion (1.76%) of the HST. The remainder of the recycling division has a deficit of approximately (\$44,701) from wages/benefits for OCI/cardboard collection that was budgeted in waste collection in 2013 as opposed to in the recycling budget.

The Waste Collection - Garbage area ended up with a surplus of \$57,458 due to slightly higher than expected revenues relating to containerized collection, along with reduced wages for waste collection conducted internally by staff in alleys and BIA's. The Environmental Common Products - Admin division had a surplus of \$44,264 due to lower than anticipated wages being paid due to unfilled vacancies within the division throughout the year.

Lastly, the miscellaneous divisions surplus of \$3,838 is comprised of a surplus of \$18,736 from the Environmental Master Plan division offset by a slight deficit in the Building & Security division of (\$11,021) and a slight deficit of (\$3,877) in the Street Sanitation division.

**Summary of Description**

Category	Amount
1. Waste Disposal - Public Drop-Off/Transfer Station	Operating & Maintenance Supplies 210,232
2. Waste Collection - Garbage	Operating & Maintenance Supplies 57,458
3. Common Products - Environmental Admin	Salaries & Benefits 44,264
4. Miscellaneous Divisions	Operating & Maintenance Supplies 3,838
5. Waste Diversion - Recycling	Operating & Maintenance Supplies \$ (241,711)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 74,081</b>

**Mitigating Steps**

Administration revised certain items in the 2014 budgets such as including the City's portion of HST on the recycling maintenance contract and wages for OCI/cardboard collection in order to avoid such variances in the future. As always, variances will continue to be monitored closely.



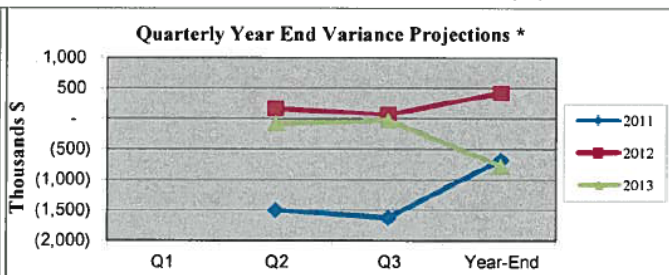
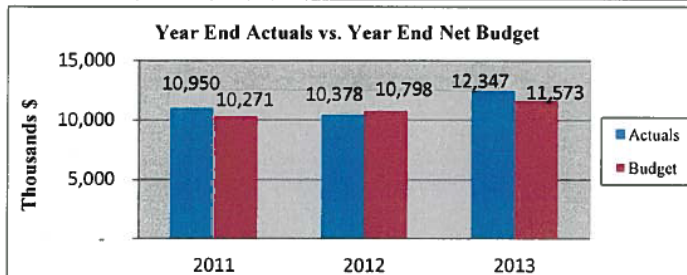
**PUBLIC WORKS OPERATIONS**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	30,138,814	26,973,162	27,388,577
Annual Net Budget	10,270,634	10,797,703	11,573,484
Annual Net Expenditures	10,949,807	10,378,190	12,347,155
<b>Year End Variance</b>	<b>(679,173)</b>	<b>419,513</b>	<b>(773,671)</b>
Variance as % of GB	-2.3%	1.6%	-2.8%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(1,500,000)	162,000	(77,000)
Third Quarter (Q3)	(1,625,685)	63,000	(25,000)
<b>Year-End (Q4)*</b>	<b>(679,173)</b>	<b>419,513</b>	<b>(773,671)</b>

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



**Description**

The Public Work (PW) Operations Department finished 2013 with an overall net deficit of (\$773,671).

The Fleet Division finished 2013 with an overall surplus of \$767,098 related to depreciation, fuel, revenue, salary gapping, and other miscellaneous line by line variances. The required depreciation transfer for 2013 has resulted in a surplus of \$507,636 due to variations in the replacement plan in 2013 compared to the set budget based on 10-year depreciation averages and the change put in place in 2012 that has the Fleet depreciation budget remaining unchanged from year to year. Fleet also ended with a surplus of \$65,005 for fuel as a result of an overall decrease in consumption and an increased use of less expensive coloured diesel. Fleet also ended with surpluses related to rental rate revenue of \$53,241 and salary gapping of \$130,966. Other miscellaneous line by line variances for Fleet net to a surplus of \$10,250.

Parking Enforcement finished 2013 with an overall deficit of (\$172,679) related to parking ticket revenue and minor miscellaneous line by line variances. Ticket revenue in Parking Enforcement is down for 2013 due to a number of factors including construction and economic conditions. Administration will continue to analyse ticket issuance trends and submit future budget issues as may be required.

The Traffic Operations Division finished 2013 with an overall deficit of (\$338,583) related to revenue, salaries, supplies, recovery of expenses, construction expenses, accident repairs, and other miscellaneous line by line variances. Traffic had several revenue variances for 2013 including a surplus of \$43,851 related to PIC billings for work on the Parkway, a surplus of \$188,653 (for a combined total of \$232,504) related to increased billings to contractors, other public, and other City departments, a deficit of (\$38,154) related to a reduced recovery of expense for Traffic Administration staff from On/Off Street Parking, and a deficit of (\$61,627) related to unrecovered accident claim costs due to timing and that will be recovered in 2014. Traffic also had salary variances for 2013 including a deficit of (\$374,661) related to JJE awards for Signals staff and a net deficit of (\$43,449) related to backfilling and gapping within the modified work programs. Traffic had a deficit of (\$78,893) related to construction expenses for additional unplanned signal maintenance work required as roads were rehabilitated to various aging underground infrastructure to keep signals working and a deficit of (\$31,641) related to pavement marking supplies due to increased pricing and greater than estimated use of paint in 2013. Other miscellaneous line by line variances for Traffic net to a surplus of \$57,338.

PW Operations finished 2013 with a deficit of (\$746,357) for winter control. A colder than normal Fall 2013 resulted in increased salting of the roadways coupled with average snow fall. Administration continues to review the winter control budget on an annual basis analysing trends and future budget requests will be considered.

The ROW Maintenance Division finished 2013 with an overall deficit of (\$281,701) related to salaries, wages, recovery of expenses, contracted services, and other immaterial line by line variances. The final salary/wage deficit of (\$381,443) is a result of the movement of several Local 82 sewer maintainers into the ROW Maintenance Division to accommodate modified work programs, a JJE award, and additional acting pay paid for 2013. The Sewer Maintenance Division (Sewer Surcharge) did also realize an offsetting surplus in salary/wage related to Local 82 staff. An increased staff recovery from capital for Contracts Staff has resulted ROW Maintenance in a surplus of \$183,364 for 2013. ROW Maintenance also finished with an overall net deficit of (\$83,622) in contracted services related to the improvement of sidewalk, railway crossings and road conditions in the City. Other immaterial line by line variances for ROW Maintenance net to a deficit of (\$32,988).

While the Field Services Division finished 2013 with an overall deficit of (\$1,447), there are material variances that should be reported. Field ended with an overall salary gapping surplus of \$312,780 which offset the final recovery of expense deficit of (\$288,502). Other miscellaneous line by line variances for Field Services net to a deficit of (\$25,727).

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**Summary of Description**

1. Fleet - Depreciation	Transfers to Reserves & Capital Funds	\$ 507,636
2. Fleet - Fuel	Operating & Maintenance Supplies	65,005
3. Fleet - Rental Rate Revenue	Recovery of Expenditures	53,241
4. Fleet - Salary Gapping (Including fringes)	Salaries & Benefits	130,966
5. Fleet - Immaterial Line by Line	Other Miscellaneous Expenditures	10,250
<b>Sub-Total Fleet</b>		<b>767,098</b>
6. Net Ticket Revenue	User Fees, Permits & Charges	(172,679)
7. Traffic - Revenue	User Fees, Permits & Charges	232,504
8. Traffic - Recovery of Expense	Recovery of Expenditures	(38,154)
9. Traffic - Unrecovered Accident Costs	Recovery of Expenditures	(61,627)
10. Traffic - JJE Awards	Salaries & Benefits	(374,661)
11. Traffic - Backfilling Salaries	Salaries & Benefits	(43,449)
12. Traffic - Construction Expenses	Minor Capital	(78,893)
13. Traffic - Pavement Marking Supplies	Operating & Maintenance Supplies	(31,641)
14. Traffic - Immaterial Line by Line	Other Miscellaneous Expenditures	57,338
<b>Sub-Total Traffic</b>		<b>(338,583)</b>
15. Winter Control	Purchased Services	(746,357)
16. ROW Maint - Salary/Wage Deficit (including fringe)	Salaries & Benefits	(381,443)
17. ROW Maint - Recovery of Expense	Recovery of Expenditures	183,364
18. ROW Maint - Non-salary Expense Accounts	Purchased Services	(83,622)
<b>Sub-Total ROW Maintenance</b>		<b>(281,701)</b>
19. Field Services - Salary Gapping	Salaries & Benefits	312,780
20. Field Services - Recovery of Expenses	Recovery of Expenditures	(288,502)
21. Field Services - Other Immaterial Line by Line	Other Miscellaneous Expenditures	(25,727)
<b>Sub-Total Field Services</b>		<b>(1,449)</b>
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (773,671)</b>

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**Mitigating Steps**

While several of the 2013 year-end variances for PW Operations were one-time in nature such as the JJE award retro payments, there are some items that have been addressed in the 2014 budget development. Budget issues have been approved for 2014 to decrease the Fleet depreciation budget in an effort to smooth out the year over year variances, and an issue was approved to increase the Contracts revenue for staff recoveries.

Administration will analyse all other 2013 variances when completing future budget submissions, and any variances expected to continue without available mitigation will be addressed during the budget process.

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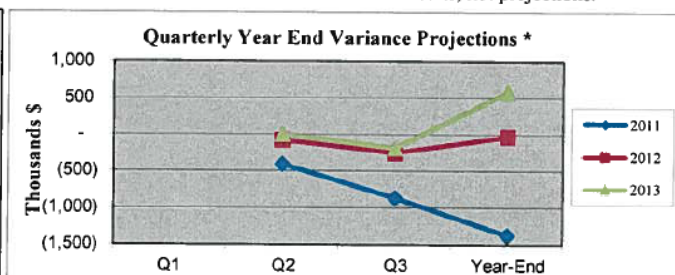
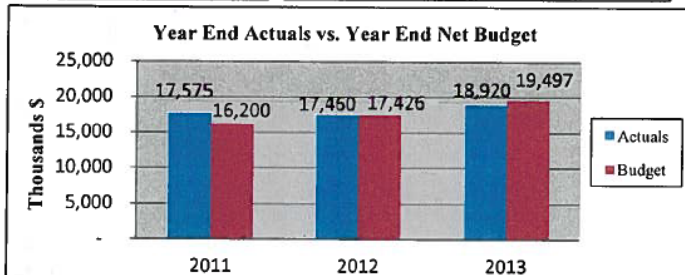
**PARKS & FACILITY OPERATIONS**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	25,508,717	26,191,801	28,715,531
Annual Net Budget	16,200,386	17,425,825	19,497,415
Annual Net Expenditures	17,575,262	17,460,109	18,919,841
<b>Year End Variance</b>	<b>(1,374,876)</b>	<b>(34,284)</b>	<b>577,574</b>
Variance as % of GB	-5.4%	-0.1%	2.0%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(410,000)	(81,000)	-
Third Quarter (Q3)	(870,000)	(255,000)	(191,000)
<b>Year-End (Q4)*</b>	<b>(1,374,876)</b>	<b>(34,284)</b>	<b>577,574</b>

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



**Description**

Overall, the Parks & Facility Operations is reporting a \$577,574 surplus.

**Parks**

The Parks Department is reporting a year-end surplus of \$478,189 for 2013.

Parks' revenue exceeded the budget with a surplus of \$526,615. This is attributed to increased revenue in tree trimming from Capital and Windsor Utilities Commission, Ward Fund projects and revenues from vacant lot seasonal work such as grass cutting and snow removal.

The wage accounts collectively represent a net surplus of \$86,353. This includes a surplus of \$421,757 for L82 wages due to wage gapping and several open positions with employees off work, due to long term disability. A \$49,946 fringe surplus is also included. There is a deficit of (\$252,305) in the overtime budget line and (\$49,728) deficit due to WSIB.

In an ongoing effort to mitigate costs, the department continued to look for more efficient ways of addressing and streamlining workloads which resulted in a surplus in external contract services of \$282,769. This surplus helped to offset the (\$61,648) deficit in Operating Supplies (i.e. Fuel & Lubricants, First Aid, and Program Supplies) as well as the (\$355,900) deficit in Infrastructure Maintenance Materials, Equipment and Building Repairs. With aging infrastructure and equipment, the department strives to be diligent with budget dollars while providing facilities, playfields and park 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**

In 2013, the Facility Operations Division had an overall year-end surplus of \$99,385. Salaries, benefits and WSIB costs accounted for \$63,548 of this surplus. One of the new positions added to the 2013 budget for the Family Aquatic Centre was not needed until the facility opened in 2014. Actual costs for WSIB were approximately \$40,000 under-budget. As forecasted, there was a surplus of \$19,000 for the additional sale of parking passes to 3rd parties in the City Hall Square area.

The building previously owned by the Art Gallery of Windsor (AGW) was officially acquired by the City of Windsor in January of 2013. Facility Operations is responsible for all maintenance, caretaking, security and utility costs for the facility. The actual cost of thermal energy was higher than anticipated in 2013. Maintenance repairs and available work capacity to complete all necessary repairs have been deferred until 2014 due to the opening of the Family Aquatic Complex (FAC).

The remaining \$3,661 of the surplus is made up of miscellaneous positive and negative variances in the other operating and maintenance accounts of Facility Operations. The Facilities division will continue to utilize the Facility 360 application to schedule preventative maintenance to expand the useful life-cycle of our current facilities and provide a more proactive approach to building maintenance that should help reduce the impact of unanticipated repairs.

It should be noted that negotiations between the City of Windsor and the Department of National Defence with respect to the \$141,000 Payment-in-lieu of Taxes (PILT) for the Major F A Tilson, V C Armoury and Police Training Centre have been successful. This amount had previously been included in the deficit projection for Facilities during 2013. Earlier in the year, the DND were disputing the payment of additional rent under the terms of the lease agreement citing that the building is municipally owned and is classified as tax exempt. The City of Windsor's position was that the additional rent provision in the lease agreement was intended to charge DND PILT as a part of the agreement to construct and operate the new joint facility.

**Summary of Description**

	Category	Amount
<b><u>Parks</u></b>		
1 Tree trim, Ward Fund & Capital project recoveries	Recovery of Expenditures	\$ 526,615
2 Salary gapping, vacancies, WSIB	Salaries & Benefits	86,353
3 Maintenance contracts, external service purchases	Purchased Services	282,769
4 Fuel, First Aid, Program Supplies	Operating & Maintenance Supplies	(61,648)
5 Building, Equipment & Infrastructure Repairs & Materials	Operating & Maintenance Supplies	(355,900)
<b>Sub-Total Parks</b>		<b>\$ 478,189</b>
<b><u>Facility Operations</u></b>		
1. Salaries, Wages & WSIB	Salaries & Benefits	\$ 63,548
2. CHS Parking Revenue	User Fees, Permits & Charges	19,000
3. Art Gallery Building	Operating & Maintenance Supplies	13,176
4. Other Operating/Maintenance	Operating & Maintenance Supplies	3,661
<b>Sub-Total Facility Operations</b>		<b>\$ 99,385</b>
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 577,574</b>

**Mitigating Steps**

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. Parks will continue 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.

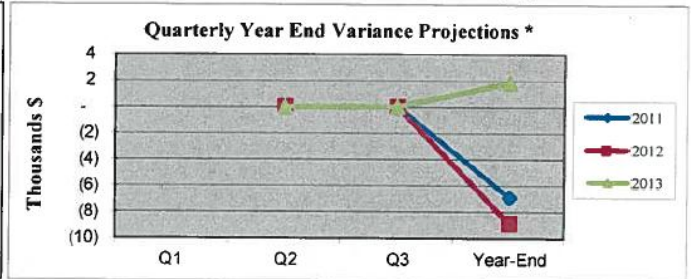
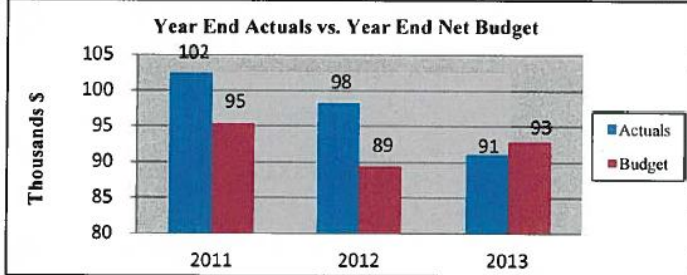
**COMMUNITY DEVELOPMENT & HEALTH OFFICE**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	493,103	522,603	660,188
Annual Net Budget	95,453	89,358	92,840
Annual Net Expenditures	102,375	98,228	91,012
<b>Year End Variance</b>	<b>(6,922)</b>	<b>(8,870)</b>	<b>1,828</b>
Variance as % of GB	-1.4%	-1.7%	0.3%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
<b>Year-End (Q4)*</b>	<b>(6,922)</b>	<b>(8,870)</b>	<b>1,828</b>

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



**Description**

A small surplus of \$1,828 occurred due to an increase in cost recoveries.

**Summary of Description**

	Category	Amount
I. County Revenue	Grants & Subsidies	\$ 1,828
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 1,828</b>

**Mitigating Steps**

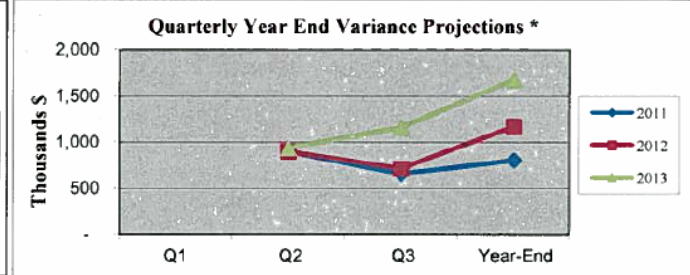
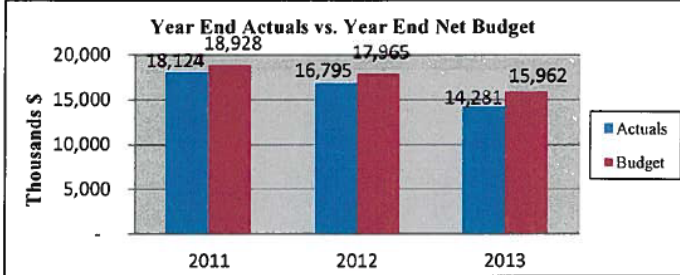
**EMPLOYMENT & SOCIAL SERVICES**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	118,414,549	119,581,320	117,309,462
Annual Net Budget	18,928,063	17,964,834	15,961,894
Annual Net Expenditures	18,124,106	16,794,647	14,281,407
<b>Year End Variance</b>	<b>803,957</b>	<b>1,170,187</b>	<b>1,680,487</b>
Variance as % of GB	0.7%	1.0%	1.4%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	897,000	898,000	937,000
Third Quarter (Q3)	656,000	711,000	1,160,000
Year-End (Q4)*	803,957	1,170,187	1,680,487

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



**Description**

As of December 31, 2013, the **Employment and Social Services Department** ended the year with a net city surplus of **\$1,680,487**.

**Other Employment Services** ended the year with a small city deficit of **(\$4,280)** due to prior year adjustments.

**Ontario Works (OW) Program Delivery** has a net city surplus of **\$1,033,412** at year end. Expenditures are lower than budget, in part due to the decrease in the average monthly caseload from the 9,950 budgeted compared to the actual average caseload for 2013 of 9,417. A \$522,465 projected city surplus relates to vacant positions throughout the year as well as higher than anticipated recoveries for staff support provided to the Community Homelessness and Prevention Initiative (CHPI) program. Lower than expected Employment Related Expenses, Employment Initiatives, and operating costs add \$510,947 to the city surplus. A contributing factor to this variance is the reductions in overall caseload resulting in lower expenditures. The ongoing savings relating to CHPI recoveries has been factored into the Approved 2014 OW Program Delivery Budget.

**Ontario Works Financial Assistance** ends the year with a net City surplus of **\$586,983**. The 2013 actual average Ontario Works caseload was 5.35% lower than the budgeted average caseload. Ontario Works discretionary benefit expenditures remained within the provincial funding cap. The Ontario government introduced a number of changes to social assistance that took effect in the last quarter of 2013, such as a 1% Benefit rate increase, increase in Top-Up for Single Adults without children on Social Assistance, increase in Earnings Exemption for Ontario Works Clients and increase in asset level. Municipalities did not have to cost-share the Ontario Works rate increases until January 2014. The impact of these changes have been incorporated into the Approved 2014 Ontario Works Budget.

100% Municipal Assistance ended the year with a surplus of \$64,372 largely attributed to higher than projected recoveries.

Summary of Description	Category	Amount
1. Other Employment Services-Employment Supports for Clients	Transfer for Social Services	\$ (4,280)
<u>OW Program Delivery</u>		
2. OW Program Delivery - Salary and Benefits	Salaries & Benefits	\$ 522,465
3. OW Program Delivery - Employment Related Expenses	Purchased Services	231,132
4. OW Program Delivery - Employment Initiatives	Transfer for Social Services	264,054
5. OW Program Delivery - Operating Supplies	Operating & Maintenance Supplies	15,761
Sub-Total OW Program Delivery		\$ 1,033,412
6. OW Financial Assistance	Transfer for Social Services	586,983
7. 100% Municipal Assistance	Transfer for Social Services	64,372
Sub-Total Assistance		\$ 651,355
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 1,680,487</b>

**Mitigating Steps**

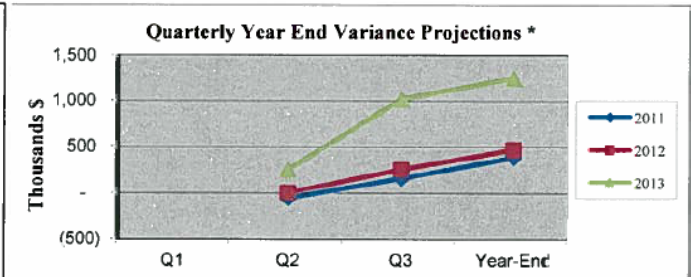
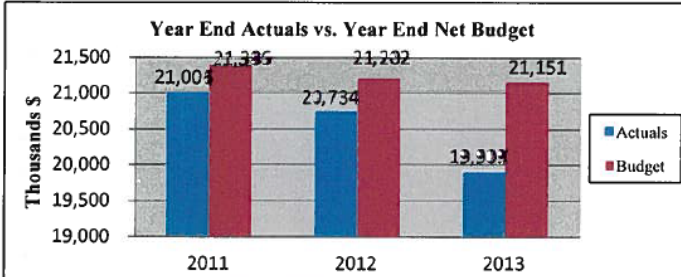
**HOUSING & CHILDREN SERVICES**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	79,302,563	90,747,778	89,197,605
Annual Net Budget	21,385,512	21,201,530	21,150,846
Annual Net Expenditures	21,006,105	20,733,981	19,909,307
<b>Year End Variance</b>	<b>379,407</b>	<b>467,549</b>	<b>1,241,539</b>
Variance as % of GB	0.5%	0.5%	1.4%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(62,000)	-	247,000
Third Quarter (Q3)	151,000	251,000	1,013,000
<b>Year-End (Q4)*</b>	<b>379,407</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 and WECHC** realized a year end surplus variance of **\$1,241,539** for 2013, broken down by program, as follows:

**Housing** realized a net city surplus of **\$429,910**. Contributing to this surplus was \$545,918 (net city) resulting from increased Rent Geared Income (RGI) revenue and service provider mortgage renewals coming in at lower rates of interest which in turn lowered the amount of subsidy payments required by service providers. Service provider 2012-2013 year end subsidy reconciliations also added \$563,335 (net city) to the surplus on a one-time basis. From this one-time surplus, (\$292,441 Net City) was used to assist housing providers with health and safety repairs including carbon monoxide detector installations required by City of Windsor By-Law. A small deficit in Administration of (\$14,566 Net City) due to higher than expected workers compensation expense offset the overall surplus. An administrative approved budget carryover of (\$100,000 Net City) was approved to hire a temporary (one-year) Program Co-ordinator to assist with the implementation of the 10 Year Housing Homelessness Plan also reduced the surplus. Windsor Essex Community Housing Corporation (WECHC) has realized a gross year end deficit of (\$281,814) of which (\$179,336) is net city. The deficit was due to increased cost in utilities, maintenance and legal. This deficit was offset by an increase in Rental and Non-rental income. An administrative approved budget carryover of (\$93,000 Net City) for WECHC further reduced the overall housing surplus.

**Community Homelessness Prevention Initiative** realized a net city surplus of **\$233,636**. Program utilization was slow during the first quarter of the year but demand increased for the remainder of the year. Administration's approach to expenditures under this program is to first utilize provincial funding and then municipal funding. One time provincial funding received in December 2012 was utilized to partially offset the municipal contribution to this program for 2013.

**Children Service's** realized a surplus of **\$492,730**. The surplus was primarily due to the reconciliation of Child Care Administration by Ministry of Education (MEDU) for prior years and salary gapping. Additional county revenue resulting from greater child care utilization in the county contributed to the Net City Surplus.

**Pathway to Potential** realized a net city surplus of **\$85,263**. Two programs (Keep the Heat and HEART) were transferred to 100% MMAH funding under the Community Homelessness Prevention Initiative program which resulted in Net City savings of \$114,000. From this amount, additional funding was provided to Recreation's P2P programming as well as the Affordable Pass Program offered through Transit Windsor.

**Summary of Description**

	Category	Amount
1. Housing & WECHC	Grants & Subsidies	\$ 429,910
2. Community Homelessness Prevention Initiative	Grants & Subsidies	233,636
3. Children Services	Grants & Subsidies	492,730
4. Pathway to Potential	Purchased Services	85,263
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 1,241,539</b>

**Mitigating Steps**

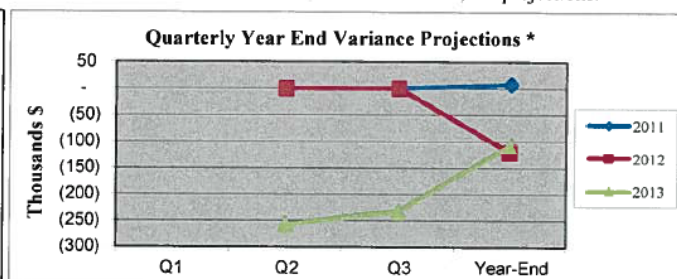
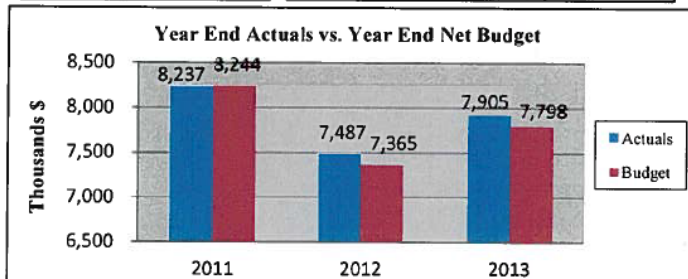
**HURON LODGE**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	21,119,693	20,720,557	21,713,302
Annual Net Budget	8,244,298	7,365,162	7,797,907
Annual Net Expenditures	8,237,031	7,486,921	7,904,764
<b>Year End Variance</b>	<b>7,267</b>	<b>(121,759)</b>	<b>(106,857)</b>
Variance as % of GB	0.0%	-0.6%	-0.5%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	-	(258,000)
Third Quarter (Q3)	-	-	(233,000)
<b>Year-End (Q4)*</b>	<b>7,267</b>	<b>(121,759)</b>	<b>(106,857)</b>

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



**Description**

Huron Lodge has ended the year with a slight deficit of (\$106,857).

At 3rd quarter, it was reported that The MOHLTC announced some funding opportunities and changes that would give Huron Lodge a positive net increase to the Grants and Subsidies Category. This increase amounted to \$178,465 overall. This increase in subsidy is related to a change in calculation for Nursing and Personal Care per diems, as well as additional funding being received for staff training and behavioural supports initiatives.

Resident Revenue also ended the year in a positive variance of approximately \$84,000. On July 1, 2013 the MOHLTC announced an increase in the co-payment that residents pay for basic accommodation in long-term care homes. This increase is intended to help with the rising costs of accommodations due to inflationary increases. In addition, a modest increase to the accommodation rates for newer residents admitted to preferred beds was also announced.

The department continues to have obligations to pay WSIB expenses which have ended the year in a deficit of (\$141,832). This is lower than the deficit projected at 3rd quarter. Although very difficult to project, the department has been very active in trying to reduce WSIB related injuries and accommodating staff on modified duties. Council approved a \$50,000 budget increase in 2013 as part of the budget process in efforts to minimize variances in these accounts. WSIB accounts ended the 2012 year with a variance of (\$331,134).

Salaries have ended the year with a deficit of approximately (\$115,281). As previously reported, 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.

Due to a change in the contracted price for linen services, this line item is in a deficit of (\$37,816) at year end. Prior to October of 2013 the per pound rate for outside linen services was .27 cents. In November, the contract was renewed for a period of one year. A rate to .45 cents per pound has been negotiated. On an annual basis, this will have an overall budget affect of approximately \$138,000. In 2013 the deficit only applies to November and December. An RFP will be issued in the spring of 2014 for this service.

Maintenance and repairs for the building and equipment reached a deficit of (\$32,145). The cost of maintenance and repairs for both the building and equipment is higher than budgeted. Historically, the department has experienced unfavourable variances in these accounts and is able to offset them against announced funding increases.

Advertising Expenses ended the year with a deficit of (\$8,238). Huron Lodge has a small budget for advertising of \$1,000. With the advertising costs associated with the recruitment of the Executive Director of Huron Lodge/Administrator position, higher than expected advertising expenses have been incurred.

Other Miscellaneous accounts experienced a deficit of (\$34,010).



**Summary of Description**

	<b>Category</b>	<b>Amount</b>
1. Increase in Funding	Grants & Subsidies	\$ 178,465
2. Increase in Resident Revenue	Other Miscellaneous Revenue	84,000
3. WSIB	Salaries & Benefits	(141,832)
4. Salary Accounts	Salaries & Benefits	(115,281)
5. Linens and Incontinence	Operating & Maintenance Supplies	(37,816)
6. Building Maintenance	Operating & Maintenance Supplies	(32,145)
7. Advertising Expense	Operating & Maintenance Supplies	(8,238)
8. Other Miscellaneous	Operating & Maintenance Supplies	(34,010)
<b>Net Year End Surplus/(Deficit)</b>		<b><u>\$ (106,857)</u></b>

**Mitigating Steps**

While the goal of the department is to reduce variances on a regular basis, historically Huron Lodge has been able to offset unexpected costs with announced funding increases.

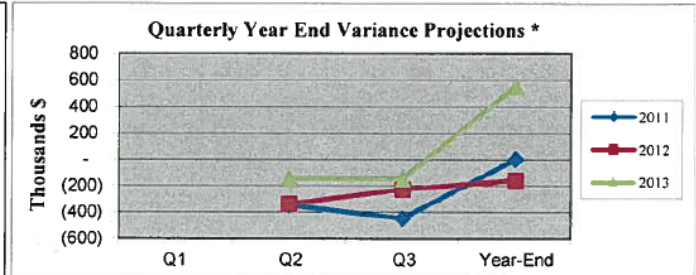
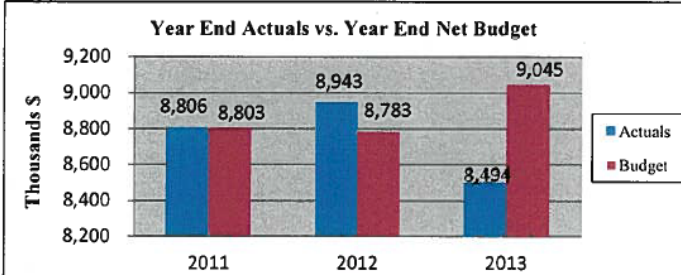
**RECREATION & CULTURE**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	17,706,633	17,550,521	17,633,739
Annual Net Budget	8,802,986	8,782,731	9,044,667
Annual Net Expenditures	8,805,822	8,943,328	8,494,214
<b>Year End Variance</b>	<b>(2,836)</b>	<b>(160,597)</b>	<b>550,453</b>
Variance as % of GB	0.0%	-0.9%	3.1%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(351,000)	(340,000)	(150,000)
Third Quarter (Q3)	(450,000)	(230,000)	(150,000)
<b>Year-End (Q4)*</b>	<b>(2,836)</b>	<b>(160,597)</b>	<b>550,453</b>

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



**Description**

The Recreation and Culture division ended 2013 with a surplus of \$550,453. Although there are some variances within the various Recreation and Culture operating divisions, the Department worked diligently to stay within the approved budget for 2013. Although some operating divisions did not meet revenue targets in 2013, helping offset revenue variances were savings related to reduced spending on non emergency repairs/expenses and savings in part-time wages. Even though Recreation was able to reduce the spending in 2013 the budget dollars are still required in 2014 for building and plant repairs/expenses required within the operating facilities. In summary, the 2013 year end surplus position of the department was attributed to the following:

- 1) Recreation and Culture realized a deficit of (\$89,017) in salaries and wages due to WSIB payments, sick coverage, retro & incentive payments.
- 2) Recreation and Culture realized a deficit of (\$172,039) for emergency repairs regarding the chiller at Forest Glade Arena Rink A, multiple repairs to pool dectron units, various other HVAC and mechanical repairs in several facilities as well as other miscellaneous repairs to maintain facilities at an adequate standard.
- 3) Recreation and Culture realized a revenue shortfall of (\$420,009) within its recreational facilities. At the beginning of February 2013 the chiller at Forest Glade Arena Rink A went out of service and resulted in an early close of the ice rental season for Rink A. While the chiller was receiving required repairs Forest Glade Arena lost the use of the ice which resulted in loss of ice rental revenue, public skating revenue and concession sales along with the costs of repairing the chiller. The revenue shortfalls within community centres are offset by expenditure savings within community centre programming due to the areas ability to react quickly to decreased registrations. Due to revenue reductions there were savings within wages and reduced programming costs.
- 4) Savings in the amount of \$618,671 was realized as a result of lower part-time recreation staffing costs, salary and wage gapping as well as staffing reduction savings as noted in comment #3 above. Some of the savings realized in part-time wages are expected to be short-term as staff move up in the pay grid.
- 5) The Cultural Services department realized a savings in the amount of \$200,000. Due to heavy workload not all projects were completed in 2013. The annual operating budget is still required to continue working on many of the initiatives as identified as part of the cultural masterplan.
- 6) The budget for the Windsor International Aquatic & Training Centre and Adventure Bay Water Park realized a savings of \$146,122 as some of the allocated expenditures were unspent due to timing. Funds related to staff training as well as marketing and advertising were carried forward in 2014.
- 7) Recreation and Culture decreased expenses by putting their mitigating expenditure strategies into place by closing facilities during the low peak periods and cancelling programs with low registrations (which reduces staffing costs). In addition, the department decreased spending on non-emergency and discretionary expenditures (i.e. building repairs, program supplies, travel expenses, etc) which assisted in ensuring there was no deficit variance for the 2013 year end. These mitigating expenditure strategies resulted in \$266,725 worth of savings.

**Summary of Description**

	<b>Category</b>	<b>Amount</b>
1. Salary Issues (WSIB, Retro, Sick Coverage)	Salaries & Benefits	\$ (89,017)
2. Required Emergency Arena Repairs	Other Miscellaneous Expenditures	(172,039)
3. Net Facility Shortfalls	User Fees, Permits & Charges	(420,009)
4. Salary & Wages Savings	Salaries & Benefits	618,671
5. Cultural Services Savings	Other Miscellaneous Expenditures	200,000
6. Family Aquatic Complex	Other Miscellaneous Expenditures	146,122
7. Mitigating Expenditure Initiatives	Other Miscellaneous Expenditures	266,725
<b>Net Year End Surplus/(Deficit)</b>		<b><u>\$ 550,453</u></b>

**Mitigating Steps**

Recreation in 2014 will closely monitor the monthly financial statements and will bring forward concerns or anticipated variances as part of the quarterly variance to Council. Additionally, Recreation and Culture has brought forward in the 2014 budget a small increase to the fee schedule which will assist in offsetting some of the inflationary costs associated with the day-to-day operations. Recreation and Culture has and will continue to implement the short-term mitigating steps and will be continuing to review them going forward.

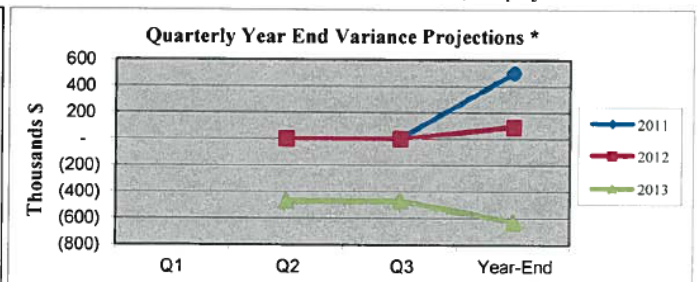
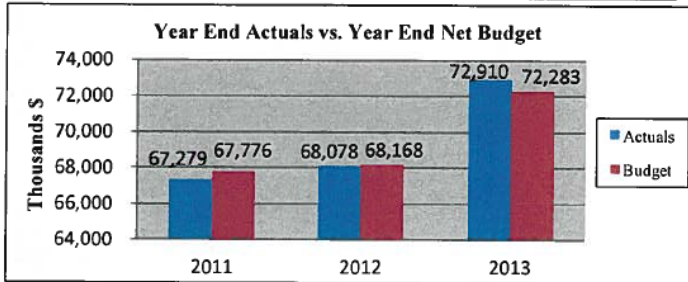
**WINDSOR POLICE SERVICES**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	75,382,021	76,704,906	80,140,114
Annual Net Budget	67,776,443	68,168,086	72,282,957
Annual Net Expenditures	67,279,131	68,078,115	72,909,629
<b>Year End Variance</b>	<b>497,312</b>	<b>89,971</b>	<b>(626,672)</b>
Variance as % of GB	0.7%	0.1%	-0.8%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	-	(470,000)
Third Quarter (Q3)	-	-	(470,000)
<b>Year-End (Q4)*</b>	<b>497,312</b>	<b>89,971</b>	<b>(626,672)</b>

\* 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. Relocation of the new Risk Management Unit	Minor Capital	\$ (97,850)
2. Retroactive payroll benefit payout	Salaries & Benefits	(67,004)
3. External legal services	Purchased Services	(204,662)
4. Hydro capacity charges	Utilities, Insurance & Taxes	(221,593)
5. Miscellaneous net line items	Other Miscellaneous Expenditures	5,114
Subtotal		(585,995)
6. Net utility costs (treated as corporate variance)	Utilities, Insurance & Taxes	(40,677)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (626,672)</b>

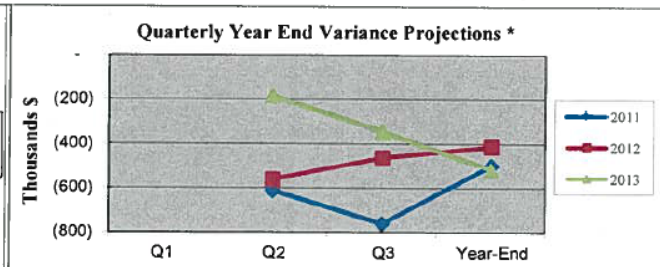
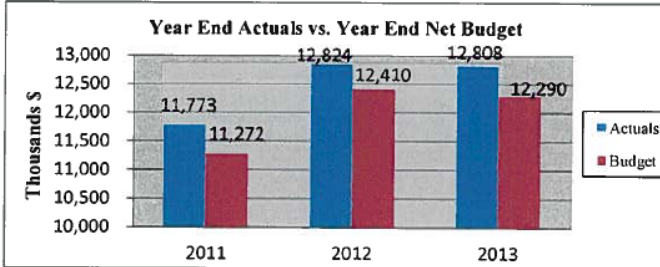
**Mitigating Steps**

1) Annual lease costs for the new Risk Management Office have been provided for in the approved 2014 budget. 2) The hydro capacity charges have been provided for in the approved 2014 budget.

**TRANSIT WINDSOR**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials		2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
Annual Gross Budget (GB)	28,617,525	29,855,258	28,245,389	First Quarter (Q1)			
Annual Net Budget	11,272,079	12,409,811	12,289,811	Second Quarter (Q2)	(613,000)	(562,000)	(186,000)
Annual Net Expenditures	11,772,630	12,823,749	12,808,089	Third Quarter (Q3)	(761,373)	(464,000)	(347,000)
<b>Year End Variance</b>	<b>(500,551)</b>	<b>(413,938)</b>	<b>(518,278)</b>	<b>Year-End (Q4)*</b>	<b>(500,551)</b>	<b>(413,938)</b>	<b>(518,278)</b>
Variance as % of GB	-1.7%	-1.4%	-1.8%	* Note: Year-end numbers are based on actual results, not projections.			



**Description**

Transit Windsor Administration monitors the operating budget on an ongoing basis. Vehicles Maintenance Materials exceeded budget estimates by (\$400,000); however, this overexpenditure was offset by the Enhanced Capital One Time Funding of \$400,000 approved for Fleet Maintenance in the 2013 Capital Budget. Transit Windsor experienced a deficit in the Fringe Benefits Accounts of (\$330,004); however, this overexpenditure was partially offset in the amount of \$279,600 from the settlement of two benefit claims.

Salary and Wages accounts are reflecting a deficit of (\$203,099) largely due to the number of detours encountered on the existing routes, combined with reacting to late buses and overloaded buses on the main lines and special events. The Fuel and Lubricants account was also impacted by the number of detours and overloaded buses on the main lines and experienced a deficit of (\$186,368). The 2013 approved budget amount for fuel was \$1.00 per litre. Based on approximately 3,000,000 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. Transit's average cost for diesel for the year ending December 31, 2013 was \$1.0458 per litre. This represents a \$0.0458 increase or a price variance of approximately \$137,400 for diesel fuel for the Transit Windsor fleet. At the writing of this report on February 19, 2014, the average diesel rate was \$1.17 per litre (inclusive of non refundable HST) compared to a budget of \$1.00. Based on a total deficit of (\$186,368), the remaining variance of (\$48,968) can be attributable to usage variance. In addition, the Salary and Wages accounts and the Fuel account had slight variances due to the International Children Games. These expenditures were offset by a recovery of \$73,000. Transit also experienced a deficit of (\$99,251) in Commission Revenue at WITT as a result of customers purchasing tickets on-line as opposed to purchasing tickets at the customer service windows. In addition, a deficit was incurred at WITT in the charges from Facilities Services of (\$49,132). Lastly, as reported to Council earlier in the year, Transit Windsor was faced with the emergency replacement of a hoist in the garage which contributed to the deficit in the Building Repairs account of (\$41,456).

As an offset, Transit Windsor realized a surplus of \$39,150 in its Advertising account. Commissions paid to third parties were also below budget estimates by \$26,389 and Legal and Consulting Fees realized a surplus of approximately \$19,493.

**Summary of Description**

	Category	Amount
1. Vehicle Maintenance account	Operating & Maintenance Supplies	\$ (400,000)
2. Fringe Benefits Deficit	Salaries & Benefits	(330,004)
3. Deficit in Salary and Wage accounts	Salaries & Benefits	(203,099)
4. Deficit in the Fuel and Lubricants account	Operating & Maintenance Supplies	(186,368)
5. Deficit in Commissions Revenue	User Fees, Permits & Charges	(99,251)
6. Deficit in Transit Revenue	User Fees, Permits & Charges	(46,600)
7. Deficit in Facilities Services Charges - WITT	Operating & Maintenance Supplies	(49,132)
8. Deficit in Building Repairs account	Operating & Maintenance Supplies	(41,456)
9. Enhanced Capital One Time Funding for Fleet Maintenance	Transfers from Other Funds	400,000
10. Recovery of Expenditures - Settlement of a Benefit Claim	Recovery of Expenditures	279,600
11. Recovery of Expenditures - incl. Children's Games	Transfers from Other Funds	73,000
12. Surplus in Advertising account	Operating & Maintenance Supplies	39,150
13. Savings in Commissions (paid to third parties)	Financial Expenses	26,389
14. Savings in Legal and Consulting Fees	Operating & Maintenance Supplies	19,493
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (518,278)</b>

**Mitigating Steps**

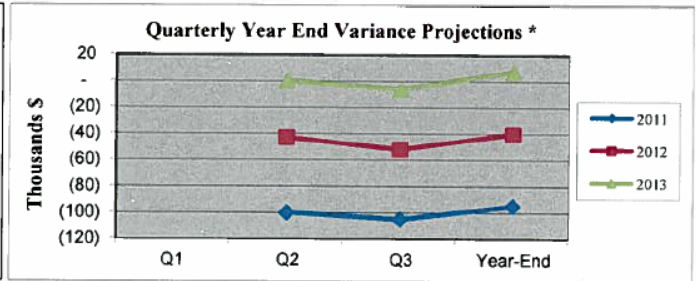
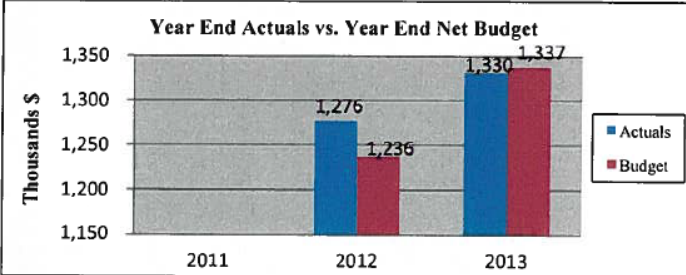
**HANDI TRANSIT**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)		1,236,257	1,337,100
Annual Net Budget		1,236,257	1,337,100
Annual Net Expenditures		1,276,431	1,330,038
<b>Year End Variance</b>	<b>(95,000)</b>	<b>(40,174)</b>	<b>7,062</b>
Variance as % of GB		-3.2%	0.5%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	(100,000)	(43,000)	-
Third Quarter (Q3)	(105,000)	(52,000)	(6,145)
<b>Year-End (Q4)*</b>	<b>(95,000)</b>	<b>(40,174)</b>	<b>7,062</b>

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



**Description**

The Agency realized an overall \$7,062 surplus for year 2013 primarily due to a \$2,116 revenue surplus from user fees and \$4,946 savings in miscellaneous operating expenses. Reduced insurance premiums due to fewer claims contributed largely to the positive expenditure variance. Handi Transit is not part of the City Budget and therefore not included as part of the Corporate variance.

**Summary of Description**

Category

Amount

Net Year End Surplus/(Deficit)

\$ -

**Mitigating Steps**

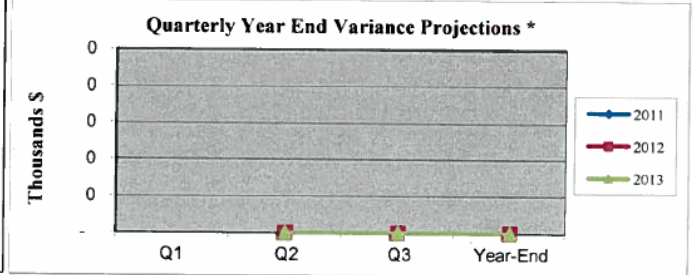
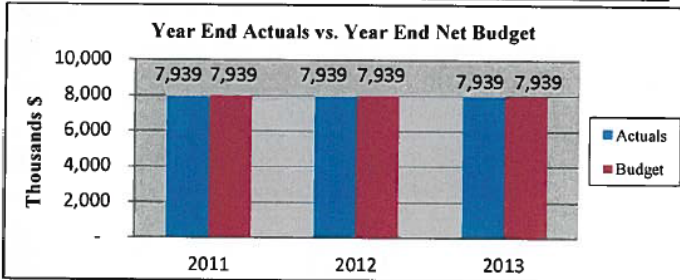
**WINDSOR PUBLIC LIBRARY GRANT**

**Financial Summary**

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	7,939,359	7,939,359	7,939,359
Annual Net Budget	7,939,359	7,939,359	7,939,359
Annual Net Expenditures	7,939,359	7,939,359	7,939,359
<b>Year End Variance</b>	<b>0</b>	<b>0</b>	<b>0</b>
Variance as % of GB			

	2011 Est. Variance	2012 Est. Variance	2013 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 (\$7.9 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**

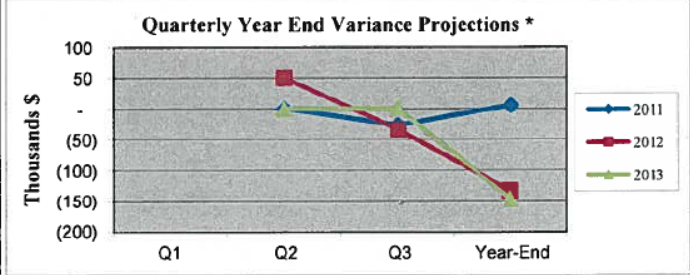
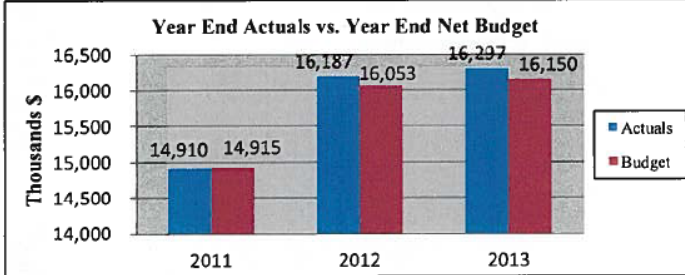
**AGENCY GRANTS**

Financial Summary

	2011 Financials	2012 Financials	2013 Financials
Annual Gross Budget (GB)	14,915,034	16,053,391	16,150,454
Annual Net Budget	14,915,034	16,053,391	16,150,454
Annual Net Expenditures	14,909,804	16,186,600	16,296,974
<b>Year End Variance</b>	<b>5,230</b>	<b>(133,209)</b>	<b>(146,520)</b>
Variance as % of GB	0.0%	-0.8%	-0.9%

	2011 Est. Variance	2012 Est. Variance	2013 Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	50,000	-
Third Quarter (Q3)	(26,940)	(34,000)	-
<b>Year-End (Q4)*</b>	<b>5,230</b>	<b>(133,209)</b>	<b>(146,520)</b>

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



Description

EMS = (\$146,520)

Land Ambulance ended the 2013 year in a deficit position of (\$146,520). This is mainly due to unfavourable operational variances that were higher than expected, with the largest impact coming from a WSIB NEER surcharge. These are County projections as EMS forms part of the County budget.

Summary of Description

Category	Amount
1. Land Ambulance	\$ (146,520)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ (146,520)</b>

Mitigating Steps



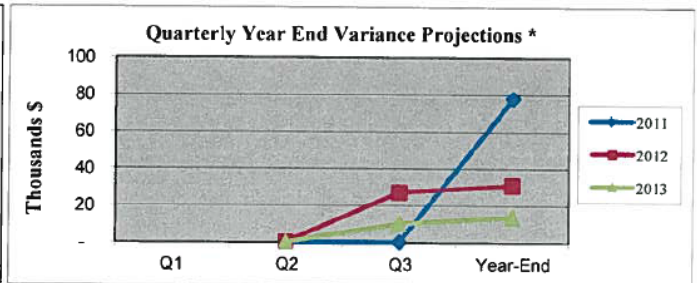
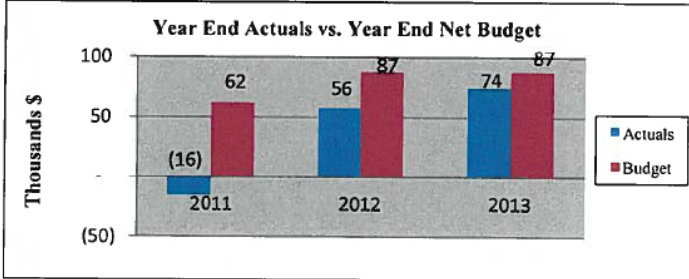
**COMMITTEES OF COUNCIL**

**Financial Summary**

	2011	2012	2013
	Financials	Financials	Financials
Annual Gross Budget (GB)	61,558	87,170	87,170
Annual Net Budget	61,558	87,170	87,170
Annual Net Expenditures	(16,067)	56,394	73,598
<b>Year End Variance</b>	<b>77,625</b>	<b>30,776</b>	<b>13,572</b>
Variance as % of GB	126.1%	35.3%	15.6%

	2011	2012	2013
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	27,000	9,900
<b>Year-End (Q4)*</b>	<b>77,625</b>	<b>30,776</b>	<b>13,572</b>

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



**Description**

Consistent with the 3rd Quarter Variance report, the Youth Advisory Committee is ending the year with a surplus of \$6,500 and the Diversity Committee is reporting a year end surplus of \$3,870.

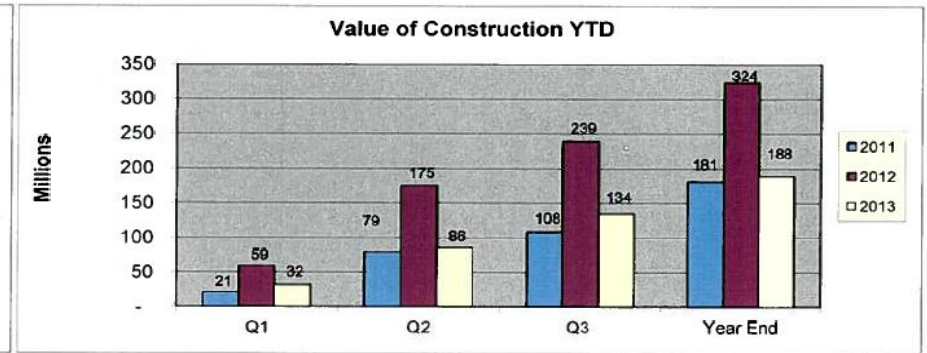
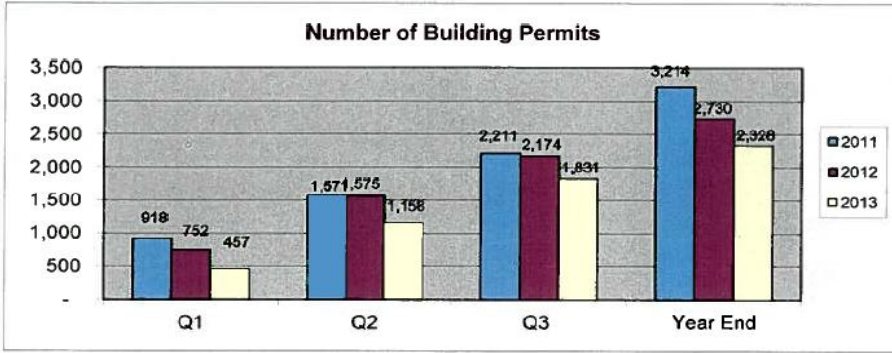
**Summary of Description**

	Category	Amount
1. Youth Advisory Committee	Other Miscellaneous Expenditures	\$ 6,500
2. Diversity Committee	Other Miscellaneous Expenditures	3,870
3. Various Committees of Council	Other Miscellaneous Expenditures	3,202
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 13,572</b>

**Mitigating Steps**

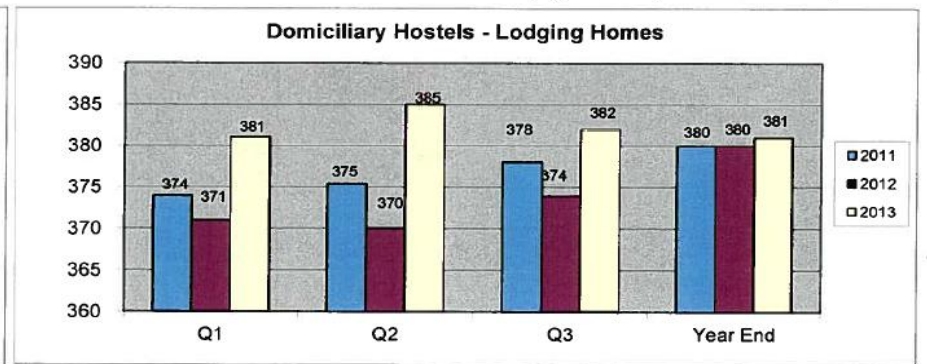
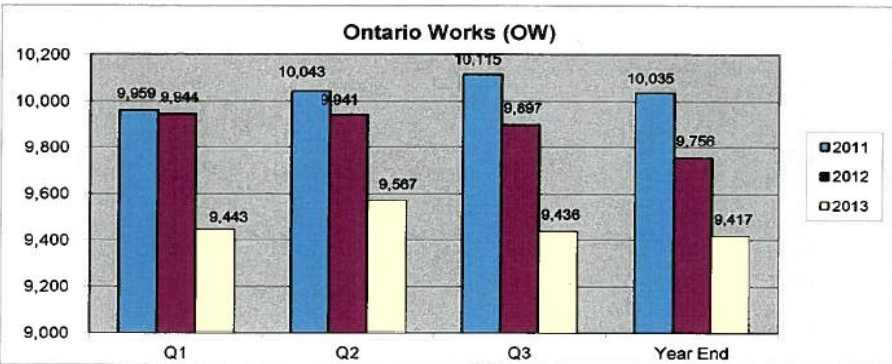
**Building Permit Activity**

*SOURCE: City of Windsor, Building Department*



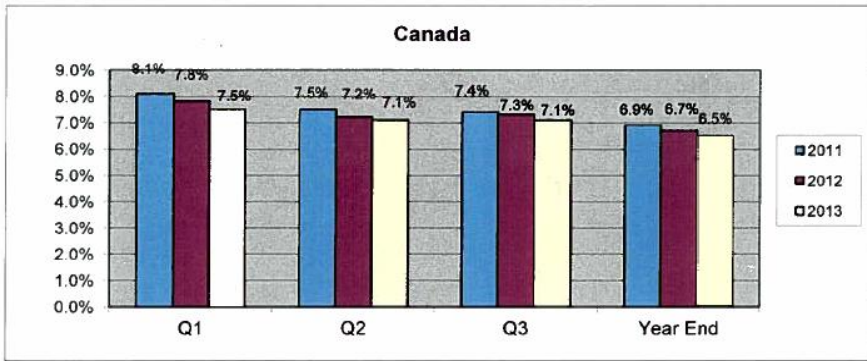
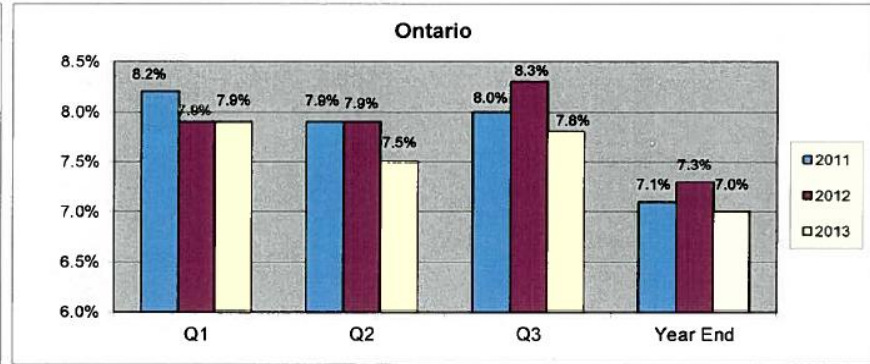
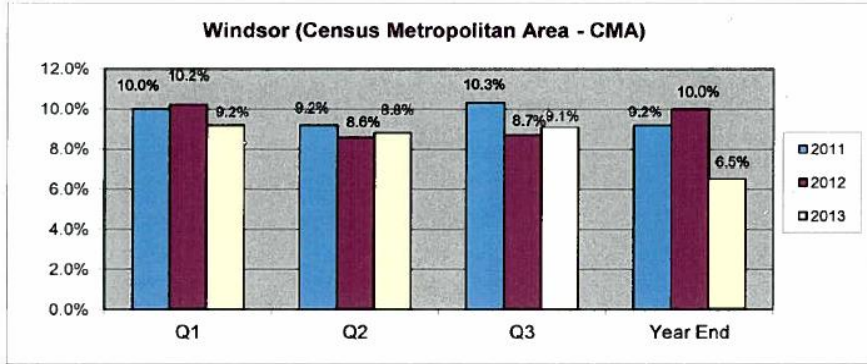
**Social Services Caseloads (Average Monthly Caseload)**

*SOURCE: City of Windsor, Social Services Department*



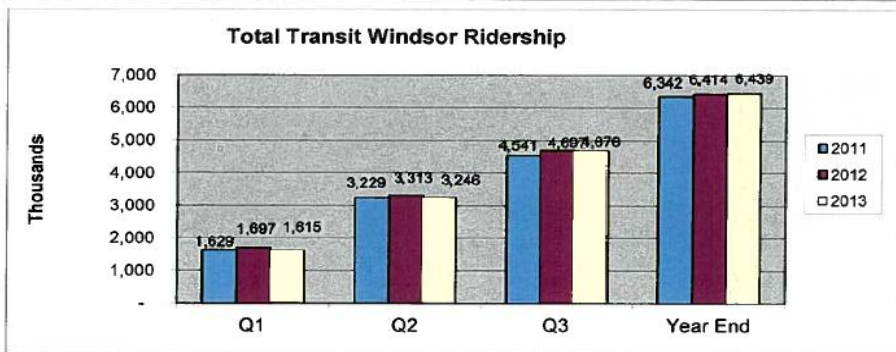
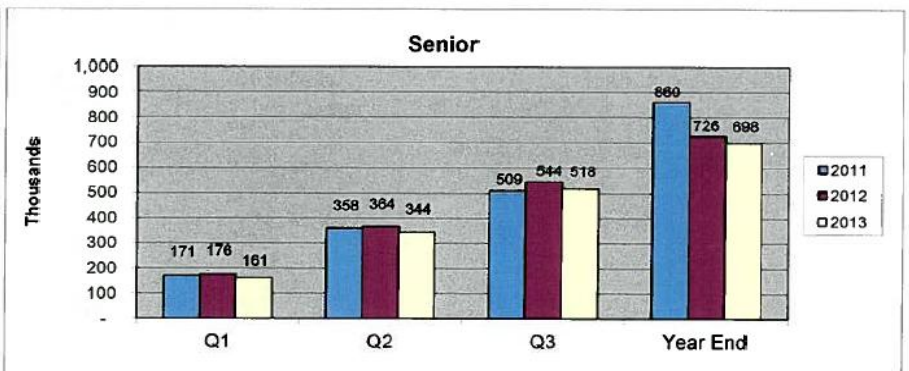
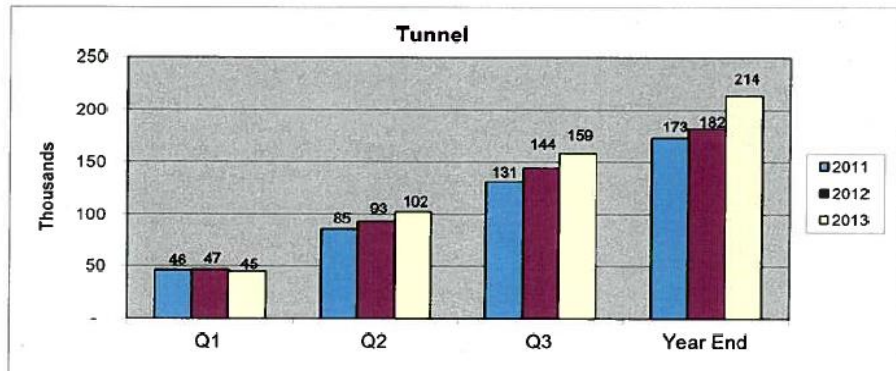
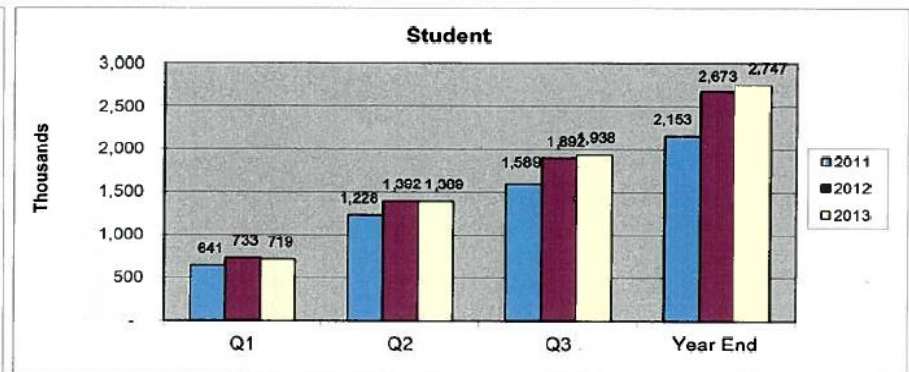
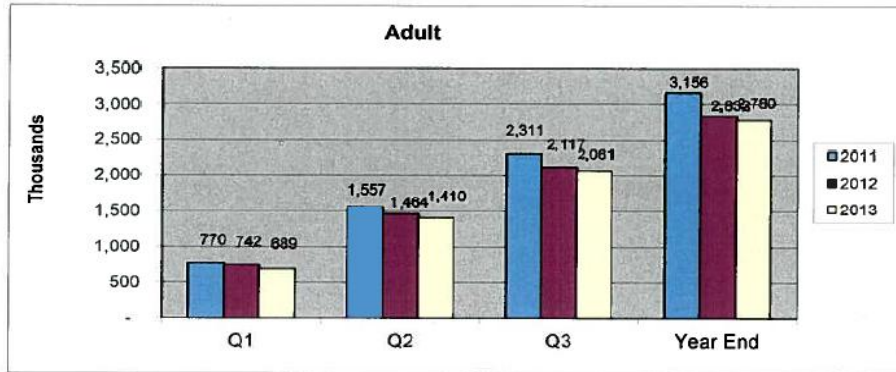
**Unemployment Rates (3-month Moving Average, unadjusted)**

**SOURCE: Statistics Canada**



**Transit Windsor Ridership (Combined Cash & Pass Fares)**

SOURCE: Transit Windsor



## Appendix C

### 2013 Budget Carry-Forwards

Department	Description	Amount
City Council	Ward Funds	604,025
Mayor's Office	Mayor's Office Year End Balances (Mayors Office)	465,535
Mayor's Office	Mayor's Office Year End Balances (Community Relations)	204,097
CAO's Office	Physician Recruitment Program	31,500
CAO's Office	LEAN Six Sigma Business Process Reviews	34,512
CAO's Office	Employee Recognition program	2,500
CAO's Office	Non-Union Salary Market Review	10,000
CAO's Office	Enterprise Wide Risk Assessment	25,000
Council Services	2014 Employee Recognition Banquet	3,000
Engineering	Transportation Planning - Traffic Calming Policy as per CR100/2012	185,013
PW Environmental	Stair & infrastructure Repairs (\$271,644 offset by Sewer Surcharge)	271,644
PW Environmental	Skunk Removal Program	153,653
Empl. & Social Serv. Housing & Children Serv.	Ministry of Community & Social Services Funding Hire of temp Program Coordinator Administrator & Development	106,221 100,000
Recreation & Culture	Family Aquatic Complex	312,706
Committees	Int'l Relations Committee	35,351
Windsor Essex Comm. Housing Corp.	2014 Budget Pressures approved in 2014 per Issue 2014-0278	93,000
<b>TOTAL BUDGET CARRYFORWARD</b>		<b>2,637,757</b>

### Summary of Capital Projects Closed (for 2013)

#	Project ID	Department/Program	Project Name	Surplus/ (Deficit)	Funding Source/Transfer	Project Variance Comments
<b>Section A: Projects Balanced &amp; Closed via Transfer to Other Projects/Chartfield</b>						
1	7061904	Engineering	Little River Trunk Sanitary Sewer	7,376.98	Sandwich South Lands - ISF	Project is completed with actual expenditures coming in slightly under budget. Administration is recommending that this project be closed and any surplus transferred to project 7092019 - SSEL Servicing - ISF. Any settlement for the business loss claims can be paid from 7092019.
2	7062908	Engineering	South Cameron Local Improvements	85,465.04	South Cameron/South Windsor	The approved net funding for 7062908 - South Cameron Local Improvements was transferred and consolidated into 7033120 - South Cameron/South Windsor per department's request. These two projects are being tendered as one project.
3	7103002	Engineering	Pierre - Assumption/Riverside	1,212,047.22	Pierre Ave. - Assumption/ Wyandotte	The remaining balance in 7103002 was transferred and consolidated into 7111015. The work for these two projects are being tendered together as one.
4	7103003	Engineering	King St. - Prince/South	50,000.00	King St. - Prince Rd./South St.	All revenues and expense activities for 7103003 - King St. - Prince/South were transferred and consolidated into 7134001 - King St-Prince Rd/South St., as requested by the department.
5	7121016	Engineering	Oak - Giles/Tecumseh	59,110.00	Elm St. - Giles/Tecumseh	The approved net funding for 7121016 - Oak-Giles/Tecumseh was transferred and consolidated into 7111014 - Elm St.- Giles/Tecumseh per department's request. These two projects are being tendered as one project.
6	7121028	Engineering	Grace Hospital Remediation	(224,369.50)	LRWRP Expansion/ Upgrade	Administration is recommending the transfer of surplus funds from the LRWRP Expansion/Upgrade project to fund the deficit in the Grace Hospital Remediation project.
7	7062048	Parks & Facility Operation	Willstead Complex Capital Improvement	174,706.93	Willstead Improvement - M264/2012	The project was balanced & closed with the surplus transferred and consolidated with 7125002 - Willstead Improvement - M264/2012 per department's request.
8	7129001	Parks & Facility Operation	Area Trim Contract	185,250.82	2013 Tree Maintenance Backlog	Administration is recommending the transfer of remaining funds into the ongoing Tree Maintenance Backlog project to consolidate duplicate projects.
<b>Total: Fund 007</b>				<b><u>1,549,587.49</u></b>		

#### Section B: Projects Balanced & Closed via Transfer to/from Original Funding Sources

1	7131113	Operations	2013 Fleet Equipment Additions	6,080.72	Fire - Small Fleet Reserve	All expenses related to the purchase of a new mini van have all been charged to the project and actual expenses came in under the original estimate.
2	7105002	Operations	Municipal Parking Enforcement Transition	87,864.24	Fleet Replacement	The capital project was established to track all one-time transitional revenues and expenditures related to the contracting out of Municipal Parking Enforcement Services. All one-time costs have been expensed and included support for impacted employees, relocation of the enforcement office to 1266 McDougall, establishment of cashier pay stations etc. No further expenses are required to be allocated for this transition.
3	7062014	Engineering	Culvert Reconstruction	7,327.59	Sanitary Sewer Surcharge	Project budget was a best estimate at the time the project was approved. All activities to be charged to the project have been processed and actual expenses came in less than what was estimated.

**Summary of Capital Projects Closed (for 2013)**

#	Project ID	Department/Program	Project Name	Surplus/ (Deficit)	Funding Source/Transfer	Project Variance Comments
4	7072118	Engineering	McHugh - Lauzon/Little River	(12,564.45)	Sanitary Sewer Surcharge	The project was completed with costs exceeding funding due to unforeseen issues which includes watermain work, separate tenders and importing of backfill from a remote site. Administration is recommending funding the project's deficit from it's original funding source, Fund 153 - Sanitary Sewer Surcharge.
5	7092003	Engineering	Raymond - Westminster to Jefferson	(94,287.01)	Sanitary Sewer Surcharge	As per CR88/2011, funding of \$900,000 was transferred from this project to project #7086002 - Prince/Totten Outlet Sewer. Administration is recommending funding the project's deficit from it's original funding source, Fund 153 - Sanitary Sewer Surcharge.
6	7092010	Engineering	Marentette - Ellis E./Giles E.	(20,727.71)	Sanitary Sewer Surcharge	The project was completed with costs exceeding funding by about 1.2%. The deficit is partly as a result of transferring \$590,000 over to project 7032060 - Ojibway Sanitary Sewer Rehabilitation to cover increased costs.
7	7092011	Engineering	Tourangeau-Seminole/Ontario/Milloy	(16,569.29)	Sanitary Sewer Surcharge	As per 2013 approved capital budget CR B5/2013, funding of \$800,000 was transferred from this project to 7132000 - Willistead Crescent-Devonshire sewer rehab. project. Administration is recommending funding the project's deficit from its original funding source, Fund 153 - Sanitary Sewer Surcharge.
8	7092012	Engineering	Lena St. - College/Millen	(280.12)	Sanitary Sewer Surcharge	The project was completed with a minor deficit. Administration is recommending funding this deficit from the Sewer Surcharge reserve.
9	7111030	Engineering	Little River Channel Dykes Study	(2,669.93)	Sanitary Sewer Surcharge	Project was completed with expenditures slightly over the approved budget due to extra costs for data sampling and analysis as atypical weather pattern resulted extended water quality sampling period.
10	7111037	Engineering	Detroit River Shoreline Assessment Study	10,000.00	Sanitary Sewer Surcharge	This project was approved by Council, as per M144-2011, and was to be funded from surplus funds in project 7082010 - Prado Place - Riverside/Wyandotte. A separate project was established and the funds were transferred to this project from 7082010 but the invoice from ERCA for the study was mistakenly paid out of 7082010. Project 7082010 was then balanced and closed with the surplus transferred back to the Sewer Surcharge reserve. This \$10,000 surplus should now be returned to the Sewer Surcharge reserve.
11	7112002	Engineering	Watson Ave - Cedarview/Menard	(13,343.86)	Sanitary Sewer Surcharge	The project was completed with costs exceeding funding by about 1.3%. The deficit is partly as a result of a few issues that came up regarding restoration after the maintenance period that needed to be taken care of. Also, the surface asphalt cost was slightly higher than expected.
12	7051021	Engineering	E. Riverside Flood Protection	1,703.78	Capital Expenditure Reserve	Project budget was a best estimate at the time the project was approved. All activities to be charged to the project have been processed and actual expenses came in less than what was estimated.
13	7982020	Legal	Brighton Beach Hardship	(1.86)	Capital Expenditure Reserve	The project is completed with a very minimal deficit and closed per department's request. The deficit was funded from Fund 160 - Capital Expenditure Reserve.
14	7131111	Operations	Field Survey Equipment	3,535.49	Capital Expenditure Reserve	Project budget was a best estimate at the time the project was approved. All activities to be charged to the project have been processed and actual expenses came in less than what was estimated.

**Summary of Capital Projects Closed (for 2013)**

#	Project ID	Department/ Program	Project Name	Surplus/ (Deficit)	Funding Source/Transfer	Project Variance Comments
15	7032060	Engineering	Ojibway Sanitary Sewer Rehabilitation	40,116.35	Pay As You Go - Capital Reserve	Project budget was a best estimate at the time the project was approved. All activities to be charged to the project have been processed and actual expenses came in less than what was estimated.
16	7054015	Engineering	Intelligent Transportation System	7,145.15	Pay As You Go - Capital Reserve	Project budget was a best estimate at the time the project was approved. All activities to be charged to the project have been processed and actual expenses came in less than what was estimated.
17	7062906	Engineering	North Talbot/Howard Intersection	2,279.14	Pay As You Go - Capital Reserve	Project budget was a best estimate at the time the project was approved. Actual expenses came in slightly under what was estimated.
18	7081018	Engineering	Autodesk Topobase Implementation	0.92	Pay As You Go - Capital Reserve	All activities to be charged to the project have been processed. Project was completed with minimal surplus.
19	7109001	Engineering	Erie St. BIA - La Bella Strada	(62,588.92)	Pay As You Go - Capital Reserve	Project is complete. Existing conditions required expansion of the original scope to include full pavement rehabilitation for a portion of the project.
20	7101006	Financial Accounting	HST Implementation	27,067.24	Pay As You Go - Capital Reserve	Project budget was a best estimate at the time the project was approved. All activities to be charged to the project have been processed and actual expenses came in less than what was estimated.
21	7026115	Police Services	2002 WPS Praeda Management System	(536.84)	Pay As You Go - Capital Reserve	The project was completed with minimal over expenditure partly due to vendor pricing differences from the original quotes at the time the project was started and over the length of time it took for the project to be completed.
22	7031186	Police Services	Mobile Report Entry (MRE) System	44.30	Pay As You Go - Capital Reserve	Project budget was a best estimate at the time the project was approved. All activities to be charged to the project have been processed and actual expenses came in less than what was estimated.
23	7101017	Parks & Facility Operations	2010 City Hall Campus Renovations	3,278.23	400 City Hall Square	The final phase of the project included renovations to the Finance Department. All related expenditures have been charged to the project, and actual expenses came in less than what was estimated.
24	7111034	Huron Lodge	Huron Lodge Landscaping	12,461.44	Huron Lodge Resident Fund	Project budget was a best estimate at the time the project was approved. All activities to be charged to the project have been processed and actual expenses came in less than what was estimated.
<b>Total: To Various Reserves</b>				<b>(14,665.40)</b>		



Appendix E

Development Charges Reserve Funds Income Statements

For Years 2010 to 2013

CITY OF WINDSOR  
DEVELOPMENT CHARGE RESERVE FUNDS  
INCOME STATEMENT  
For the Year ending December 31, 2010

APPENDIX E

ACCOUNT #	ACCOUNT DESCRIPTION	FUND #115	FUND #116	FUND #117	FUND #118	FUND #119	FUND #120	FUND #121	FUND #122	FUND #123	FUND #124	FUND #125	FUND #126	FUND #127	FUND #128	FUND #129	TOTAL
		DEV. CHGS. ROADS & RELATED	DEV. CHGS. - SANITARY/ POLLUTION	DEV. CHGS. - STORM & DRAINS	DEV. CHGS. - WATER/ WUC	DEV. CHGS. - RDS./ SAN./ STM.	DEV. CHGS. - POLLUTION CTRL.	DEV. CHGS. - GENERAL GOV'T	DEV. CHGS. - LIBRARY	DEV. CHGS. - FIRE	DEV. CHGS. - POLICE	DEV. CHARGES - INDOOR RECREATION	DEV. CHGS. - PARK DEVEL.	DEV. CHGS. - TRANSIT	DEV. CHGS. - PW/ BUILD/ EQUIP/ FLEET	DEV. CHGS. - CLEARING	DEVELOPMENT CHARGE RESERVE FUNDS
AVAILABLE AT BEGINNING OF YEAR		-	-	-	247,780				548,670	(563,871)	(392,187)	512,013	11,442	65,944	177,842	-	1,036,526
<b>REVENUES:</b>																	
6540	Investment Income - Other	(12,345)	11,729	(1,980)	6,699	(37,601)	3,887	2,437	12,001	(10,622)	(7,435)	11,726	(241)	1,180	3,875	-	(16,690)
6660	Developer Contributions	755,729	195,057	120,010	154,251	401,316	43,985	35,776	75,835	31,895	17,605	126,281	165,495	21,751	20,731	-	2,165,717
7055	Transfer From Revenue Funds				-	-	-	41,223	-	-	-	-	-	-	-	-	41,223
7062	Transfer From DC-Rds/Related	(2,936,111)	(756,146)	(464,381)													(4,156,638)
7063	Trsf From DC-Sanitary/Pol'n		949,613														949,613
<b>TOTAL REVENUE</b>		<b>(2,192,727)</b>	<b>400,253</b>	<b>(346,351)</b>	<b>160,950</b>	<b>363,715</b>	<b>47,872</b>	<b>79,436</b>	<b>87,836</b>	<b>21,273</b>	<b>10,170</b>	<b>138,007</b>	<b>165,254</b>	<b>22,931</b>	<b>24,606</b>	<b>-</b>	<b>(1,016,775)</b>
<b>EXPENSES:</b>																	
4010	Administrative Services				2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	-	25,300
4240	Transfer to Current												2,165		2,300		2,165
4250	Transfer to Reserve Fund					(4,156,637)	949,613										(3,207,024)
4245	Transfer to Capital Fund				-	3,978,500	-	-	-	-	-	13,500	171,000	30,000	-	-	4,193,000
<b>TOTAL EXPENSES</b>					<b>2,300</b>	<b>(175,837)</b>	<b>951,913</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>15,800</b>	<b>175,465</b>	<b>32,300</b>	<b>2,300</b>	<b>-</b>	<b>1,013,441</b>
AVAILABLE AT YEAR END SURPLUS (DEFICIT)		(2,192,727)	400,253	(346,351)	406,430	-	-	141,540	634,206	(544,898)	(384,317)	634,220	1,231	56,575	200,148	-	(993,690)
<b>A/C #4245</b>	<b>TRANSFER TO CAPITAL, BY PROJECT DETAIL:</b>																
<b>Project #</b>	<b>Project Description</b>																
7045018	TW Customer Service Requiremts													30,000			30,000
7035119	New Infrastructure Development					100,000											100,000
7092016	Walker Rd Reconstrn - ISF					861,000											861,000
7092017	Tecumseh Rd E Improvemts - ISF					500,000											500,000
7086003	Provincial/Division Corridor					2,180,000											2,180,000
7092003	Raymond-Wstmnsir to Jefferson					337,500											337,500
7035093	Ford Test Track												36,000				36,000
7035110	Coventry Gardens												135,000				135,000
7069035	Recreation Facility Refurbishm											13,500					13,500
7014532	LRWRP Expansion/Upgrade		1,000,000														1,000,000
<b>TOTAL TRANSFER TO CAPITAL, BY PROJECT</b>		<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>3,978,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,500</b>	<b>171,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>5,193,000</b>

**CITY OF WINDSOR  
DEVELOPMENT CHARGE RESERVE FUNDS  
INCOME STATEMENT  
For the Year ending December 31, 2011**

APPENDIX E

ACCOUNT #	ACCOUNT DESCRIPTION	FUND #115	FUND #116	FUND #117	FUND #118	FUND #121	FUND #122	FUND #123	FUND #124	FUND #125	FUND #126	FUND #127	FUND #128	TOTAL
		DEV. CHGS. - ROADS & RELATED	DEV. CHGS. - SANITARY/ POLLUTION	DEV. CHGS. - STORM & DRAINS	DEV. CHGS. - WATER/ WUC	DEV. CHGS. - GENERAL GOV'T	DEV. CHGS. - LIBRARY	DEV. CHGS. - FIRE	DEV. CHGS. - POLICE	DEV. CHARGES - INDOOR RECREATION	DEV. CHGS. - PARK DEVEL.	DEV. CHGS. - TRANSIT	DEV. CHGS. - PW/ BUILD/ EQUIP/ FLEET	DEVELOPMENT CHARGE RESERVE FUNDS
AVAILABLE AT BEGINNING OF YEAR		(2,192,727)	(599,748)	(346,351)	406,430	141,540	634,206	(544,898)	(384,317)	634,219	1,231	56,575	200,148	(1,993,692)
<b>REVENUES:</b>														
6540	Investment Income - Other	(74,367)	(14,612)	(9,000)	23,164	5,257	29,529	(22,521)	(16,124)	31,133	(634)	1,740	3,469	(42,966)
6660	Developer Contributions	1,311,758	335,240	235,080	227,465	41,069	93,707	44,517	22,923	169,967	217,596	18,271	16,690	2,734,283
7052	Transfer from Capital Projects	10,114	1,963	1,451	1,409									14,937
7054	Transfer from Reserve Funds	14,078	3975	2894	2,871	375	862	407	210	1,564	2,005	169	153	29,563
7055	Transfer From Revenue Funds												43,090	43,090
<b>TOTAL REVENUE</b>		<b>1,261,583</b>	<b>326,566</b>	<b>230,425</b>	<b>254,909</b>	<b>46,701</b>	<b>124,098</b>	<b>22,403</b>	<b>7,009</b>	<b>202,664</b>	<b>218,967</b>	<b>20,180</b>	<b>63,402</b>	<b>2,778,907</b>
<b>EXPENSES:</b>														
4010	Administrative Services	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	28,800
4240	Transfer to Current													-
4250	Transfer to Reserve Fund													-
4245	Transfer to Capital Fund	375000				50,000				9,000	171,000	30,000	154,000	789,000
4248	Transfer to Reserve Account													-
<b>TOTAL EXPENSES</b>		<b>377,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>52,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>11,400</b>	<b>173,400</b>	<b>32,400</b>	<b>156,400</b>	<b>817,800</b>
AVAILABLE AT YEAR END		(1,308,544)	(275,582)	(118,326)	658,939	135,841	755,904	(524,895)	(379,708)	825,483	46,798	44,355	107,150	(32,585)
SURPLUS (DEFICIT)														
<b>TRANSFER TO CAPITAL, BY PROJECT DETAIL:</b>														
<b>A/C #4245</b>	<b>TRANSFER TO CAPITAL, BY PROJECT DETAIL:</b>													
<b>Project #</b>	<b>Project Description</b>													
7086001	Riverside Dr Vista Improvement	125,000												125,000
7035119	New Infrastructure Development	250,000												250,000
7062005	Community Strategic Plan					50,000								50,000
7069035	Recreation Facility Refurbishm								9,000					9,000
7035093	Ford Test Track										36,000			36,000
7035110	Coventry Gardens										135,000			135,000
7045018	TW Customer Service Requiremts											30,000		30,000
7111020	Purch of addtn'l Fleet Equip												154,000	154,000
<b>TOTAL TRANSFER TO CAPITAL, BY PROJECT DETAIL</b>		<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>171,000</b>	<b>30,000</b>	<b>154,000</b>	<b>789,000</b>

**CITY OF WINDSOR  
DEVELOPMENT CHARGE RESERVE FUNDS  
INCOME STATEMENT  
For the Year ending December 31, 2012**

**APPENDIX E**

ACCOUNT #	ACCOUNT DESCRIPTION	FUND #115	FUND #116	FUND #117	FUND #118	FUND #121	FUND #122	FUND #123	FUND #124	FUND #125	FUND #126	FUND #127	FUND #128	TOTAL
		DEV. CHGS. - ROADS & RELATED	DEV. CHGS. - SANITARY/ POLLUTION	DEV. CHGS. - STORM & DRAINS	DEV. CHGS. - WATER/ WUC	DEV. CHGS. - GENERAL GOV'T	DEV. CHGS. - LIBRARY	DEV. CHGS. - FIRE	DEV. CHGS. - POLICE	DEV. CHARGES - INDOOR RECREATION	DEV. CHGS. - PARK DEVEL.	DEV. CHGS. - TRANSIT	DEV. CHGS. - PW/ BUILD/ EQUIP/ FLEET	DEVELOPMENT CHARGE RESERVE FUNDS
AVAILABLE AT BEGINNING OF YEAR		(1,308,544)	(275,582)	(118,326)	658,939	135,841	755,904	(524,895)	(379,708)	825,483	46,798	44,355	107,150	(32,585)
<b>REVENUES:</b>														
6540	Investment Income - Other	(2,699)	(195)	526	6,137	1,401	7,056	(4,250)	(3,139)	8,104	1,502	274	1,033	15,750
6660	Developer Contributions	1,404,711	357,103	255,465	248,231	40,367	92,731	44,579	22,761	169,573	216,579	17,179	15,641	2,884,920
7052	Transfer from Capital Projects													-
7054	Transfer from Reserve Funds	288,141	109,762	88,320	88,215	273	627	302	154	1,148	1,466	115	105	578,628
7055	Transfer From Revenue Funds													-
<b>TOTAL REVENUE</b>		<b>1,690,153</b>	<b>466,670</b>	<b>344,311</b>	<b>342,583</b>	<b>42,041</b>	<b>100,414</b>	<b>40,631</b>	<b>19,776</b>	<b>178,825</b>	<b>219,547</b>	<b>17,568</b>	<b>16,779</b>	<b>3,479,298</b>
<b>EXPENSES:</b>														
4010	Administrative Services	2,600	2,600	2,600	846,360	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	874,960
4240	Transfer to Current													-
4250	Transfer to Reserve Fund													-
4245	Transfer to Capital Fund									4,500	36,000	30,000		70,500
4248	Transfer to Reserve Account													-
<b>TOTAL EXPENSES</b>		<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>846,360</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>7,100</b>	<b>38,600</b>	<b>32,600</b>	<b>2,600</b>	<b>945,460</b>
AVAILABLE AT YEAR END		379,009	188,488	223,385	155,162	175,282	853,718	(486,864)	(362,532)	997,208	227,745	29,323	121,329	2,501,253
SURPLUS (DEFICIT)														
<b>A/C #4245</b>	<b>TRANSFER TO CAPITAL, BY PROJECT DETAIL:</b>													
<b>Project #</b>	<b>Project Description</b>													
7069035	Recreation Facility Refurbishm									4,500				4,500
7045018	TW Customer Service Requiremnts											30,000		30,000
7129002	Regional Parks										36,000			36,000
<b>TOTAL TRANSFER TO CAPITAL, BY PROJECT D</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>36,000</b>	<b>30,000</b>	<b>0</b>	<b>70,500</b>

**CITY OF WINDSOR  
DEVELOPMENT CHARGE RESERVE FUNDS  
INCOME STATEMENT  
For the Year ending December 31, 2013**

APPENDIX E

ACCOUNT #	ACCOUNT DESCRIPTION	FUND #115	FUND #116	FUND #117	FUND #118	FUND #121	FUND #122	FUND #123	FUND #124	FUND #125	FUND #126	FUND #127	FUND #128	TOTAL
		DEV. CHGS. - ROADS & RELATED	DEV. CHGS. - SANITARY/ POLLUTION	DEV. CHGS. - STORM & DRAINS	DEV. CHGS. - WATER/ WUC	DEV. CHGS. - GENERAL GOV'T	DEV. CHGS. - LIBRARY	DEV. CHGS. - FIRE	DEV. CHGS. - POLICE	DEV. CHARGES - INDOOR RECREATION	DEV. CHGS. - PARK DEVEL.	DEV. CHGS. - TRANSIT	DEV. CHGS. - PW/ BUILD/ EQUIP/ FLEET	DEVELOPMENT CHARGE RESERVE FUNDS
AVAILABLE AT BEGINNING OF YEAR		379,009	188,488	223,385	155,162	175,282	853,718	(486,864)	(362,532)	997,208	227,745	29,323	121,329	2,501,253
<b>REVENUES:</b>														
6540	Investment Income - Other	20,364	6,712	5,984	5,007	2,756	12,245	(5,815)	(4,466)	15,020	5,226	232		63,265
6660	Developer Contributions	2,240,281	610,568	441,235	428,198	72,963	168,319	81,241	41,416	308,688	393,857	30,512		4,817,278
7052	Transfer from Capital Projects													-
7054	Transfer from Reserve Funds													-
7055	Transfer From Revenue Funds													-
TOTAL REVENUE		2,260,645	617,280	447,219	433,205	75,719	180,564	75,426	36,950	323,708	399,083	30,744	-	4,880,543
<b>EXPENSES:</b>														
4010	Administrative Services	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
4240	Transfer to Current	20,253	5,289	3,751	3,620	708	1,631	784	401	2,984	3,809	300		43,530
4250	Transfer to Reserve Fund													-
4245	Transfer to Capital Fund									4,500	36,000	30,000		70,500
4248	Transfer to Reserve Account													-
TOTAL EXPENSES		22,753	7,789	6,251	6,120	3,208	4,131	3,284	2,901	9,984	42,309	32,800	2,500	144,030
AVAILABLE AT YEAR END		2,616,901	797,979	664,353	582,247	247,793	1,030,151	(414,722)	(328,483)	1,310,932	584,519	27,267	118,829	7,237,766
SURPLUS (DEFICIT)														
<b>A/C #4245</b>	<b>TRANSFER TO CAPITAL, BY PROJECT DETAIL:</b>													
<b>Project #</b>	<b>Project Description</b>													
7069035	Recreation Facility Refurbishm									4,500				4,500
7045018	TW Customer Service Requiremnts											30,000		30,000
7129002	Regional Parks										36,000			36,000
TOTAL TRANSFER TO CAPITAL, BY PROJECT DETAIL		0	0	0	0	0	0	0	0	4,500	36,000	30,000	0	70,500

Appendix F

Police Services Board 2013 Equipment Replacement Resolution

**WINDSOR POLICE SERVICES BOARD**  
THE CORPORATION OF THE CITY OF WINDSOR

Mayor Eddie Francis, Chair  
Councillor Jo Anne Signas, Member  
Michael Ray, Member  
Tom Clark, Member  
Emily Limarzi, Administrative Assistant



150 Goyeau Street  
P.O. Box 60  
Windsor, ON N9A 6J5  
(519)255-5700 Ext. 4445  
[elimarzi@police.windsor.on.ca](mailto:elimarzi@police.windsor.on.ca)

February 28, 2014

Chief Al Frederick  
Windsor Police Service

Dear Chief Frederick:

Re: 2013 Windsor Police Service Equipment Replacement Reserve Fund Charges

The Windsor Police Services Board, at its meeting on February 27, 2014, approved the following resolution relating to the above-captioned matter.

**RESOLVED THAT** the Windsor Police Services Board authorizes and directs equipment purchases totaling \$198,251.65 made in the 2013 current Operating Budget be funded by the Windsor Police Service Equipment Replacement Reserve Fund.

Sincerely;

WINDSOR POLICE SERVICES BOARD

A handwritten signature in cursive script that reads "Emily Limarzi".

Emily Limarzi  
Administrative Assistant

CC: Deputy Chief Rick Derus

CC: Ms. Rita Pennesi, Manager, Budget & Finance