

2018 Q3 OPERATING VARIANCE SUMMARY BY DEPARTMENT / DIVISION

Departments/Divisions	Page #	2017					2018				
		Annual Gross Budget	Annual Net Budget	Q3 (Aug 31) Projected Surplus / (Deficit)	Year End Surplus/ (Deficit)	YE % Var. Of Gross Bgt. Surplus/ (Deficit)	Annual Gross Budget	Annual Net Budget	Q3 (Aug 31) Projected Surplus / (Deficit)	YE % Var. Of Gross Bgt. Surplus/ (Deficit)	
<b>Representation</b>											
Mayor's Office	2	504,157	504,157	0	0	0.0%	504,753	504,753	-	0.0%	
Council Administrative Services	3	604,938	604,938	0	1,281	0.2%	601,527	601,527	-	0.0%	
<b>Total Representation</b>		<b>1,109,095</b>	<b>1,109,095</b>	<b>0</b>	<b>1,281</b>	<b>0.1%</b>	<b>1,106,280</b>	<b>1,106,280</b>	<b>-</b>	<b>0.0%</b>	
<b>Office of the Chief Administrative Officer</b>											
CAO's Office	4	1,333,810	1,176,539	170,000	172,228	12.9%	1,320,807	1,151,348	115,000	8.7%	
<b>Office of the City Solicitor</b>											
Planning & Building	5	8,742,973	3,613,431	540,600	553,784	6.3%	9,743,666	3,881,662	435,400	4.5%	
Legal	6-7	17,009,347	6,018,338	(1,589,740)	(1,522,981)	-9.0%	17,162,635	6,772,609	(487,000)	-2.8%	
Fire & Rescue Services	8	46,176,988	45,201,199	(286,000)	52,982	0.1%	46,493,654	45,502,965	(234,000)	-0.5%	
<b>Total Office of the City Solicitor</b>		<b>71,929,308</b>	<b>54,832,968</b>	<b>(1,335,140)</b>	<b>(916,215)</b>	<b>-1.3%</b>	<b>73,399,955</b>	<b>56,157,236</b>	<b>(285,600)</b>	<b>-0.4%</b>	
<b>Office of the Chief Financial Officer</b>											
Finance	9	9,445,098	6,229,178	0	877	0.0%	10,259,010	6,467,287	-	0.0%	
Information Technology	10	7,744,735	6,469,296	45,000	88,104	1.1%	7,954,334	6,678,895	50,000	0.6%	
<b>Total Office of the Chief Financial Officer</b>		<b>17,189,833</b>	<b>12,698,474</b>	<b>45,000</b>	<b>88,981</b>	<b>0.5%</b>	<b>18,213,344</b>	<b>13,146,182</b>	<b>50,000</b>	<b>0.3%</b>	
<b>Office of City Clerk</b>											
Council Services	11	10,193,204	6,988,231	125,000	341,293	3.3%	10,483,425	7,150,594	110,000	1.0%	
Human Resources	12	5,015,420	4,723,763	100,000	209,632	4.2%	5,364,825	4,988,419	-	0.0%	
Windsor Public Library	13	9,173,305	8,109,957	0	175,824	1.9%	9,386,489	8,203,937	250,000	2.7%	
<b>Total Office of City Clerk</b>		<b>24,381,929</b>	<b>19,821,951</b>	<b>225,000</b>	<b>726,749</b>	<b>3.0%</b>	<b>25,234,739</b>	<b>20,342,950</b>	<b>360,000</b>	<b>1.4%</b>	
<b>Office of Parks, Recreation, Culture and Facilities</b>											
Parks	14-15	39,518,665	24,815,537	153,500	(401,766)	-1.0%	41,239,338	26,330,162	(99,200)	-0.2%	
Recreation & Culture	16	23,789,014	11,953,684	(195,000)	38,751	0.2%	24,114,601	12,816,436	(100,000)	-0.4%	
<b>Total Office of Parks, Recreation, Culture and Facilities</b>		<b>63,307,679</b>	<b>36,769,221</b>	<b>(41,500)</b>	<b>(363,015)</b>	<b>-0.6%</b>	<b>65,353,939</b>	<b>39,146,598</b>	<b>(199,200)</b>	<b>-0.3%</b>	
<b>Office of the City Engineer</b>											
Engineering	17-18	31,517,465	7,712,486	415,900	323,829	1.0%	27,449,528	3,369,287	1,600	0.0%	
Public Works Operations	19-20	54,304,502	26,900,403	1,241,000	(1,332,256)	-2.5%	54,455,439	27,342,112	583,000	1.1%	
Transit Windsor	21-23	33,504,338	13,108,590	(465,000)	(133,396)	-0.4%	33,931,108	13,271,519	(1,118,700)	-3.3%	
<b>Total Office of the City Engineer</b>		<b>119,326,305</b>	<b>47,721,479</b>	<b>1,191,900</b>	<b>(1,141,823)</b>	<b>-1.0%</b>	<b>115,836,075</b>	<b>43,982,918</b>	<b>(534,100)</b>	<b>-0.5%</b>	
<b>Community Development &amp; Health</b>											
Employment & Social Services	24	118,491,577	9,398,178	751,000	1,032,339	0.9%	118,666,766	7,887,381	623,500	0.5%	
Housing & Children's Services/WEHC	25	103,721,182	22,841,372	96,100	641,991	0.6%	122,107,176	23,282,846	363,900	0.3%	
Huron Lodge	26-27	22,883,479	7,283,223	(117,000)	(77,582)	-0.3%	23,427,040	7,317,503	(80,000)	-0.3%	
<b>Total Community Development &amp; Health</b>		<b>245,096,238</b>	<b>39,522,773</b>	<b>730,100</b>	<b>1,596,748</b>	<b>0.7%</b>	<b>264,200,982</b>	<b>38,487,730</b>	<b>907,400</b>	<b>0.3%</b>	
<b>Corporate Accounts</b>	28-30	<b>220,184,625</b>	<b>(315,541,718)</b>	<b>1,502,120</b>	<b>1,245,869</b>	<b>0.6%</b>	<b>228,641,359</b>	<b>(316,872,705)</b>	<b>3,581,927</b>	<b>1.6%</b>	
<b>Total City Departments Prior to Contingency &amp; Additional Council-Approved Funding</b>		<b>763,858,822</b>	<b>(101,889,218)</b>	<b>2,487,480</b>	<b>1,410,803</b>	<b>0.2%</b>	<b>793,307,480</b>	<b>(103,351,463)</b>	<b>3,995,427</b>	<b>0.5%</b>	
Corporate Contingency Approved in 2018 Budget		1,500,000	1,500,000	0	0	0.0%	1,500,000	1,500,000	-	0%	
<b>Surplus (Deficit) Subtotal</b>		<b>765,358,822</b>	<b>(100,389,218)</b>	<b>2,487,480</b>	<b>1,410,803</b>	<b>0.2%</b>	<b>794,807,480</b>	<b>(101,851,463)</b>	<b>3,995,427</b>	<b>0.5%</b>	
<b>Agencies, Boards &amp; Commissions</b>											
Windsor Police Services	31	92,773,764	82,437,022	(300,000)	(148,382)	-0.2%	95,600,360	83,943,525	(425,000)	-0.4%	
Agency Grants	32	18,010,674	17,910,076	209,044	504,004	2.8%	20,195,286	19,369,688	-	0.0%	
Committees of Council	33	42,120	42,120	0	39,159	93.0%	38,250	38,250	-	0.0%	
<b>Total Agencies, Boards &amp; Commissions</b>		<b>110,826,558</b>	<b>100,389,218</b>	<b>(90,956)</b>	<b>394,781</b>	<b>0.4%</b>	<b>115,833,896</b>	<b>103,351,463</b>	<b>(425,000)</b>	<b>-0.4%</b>	
<b>2018 Net Operating Budget Surplus (Deficit)</b>		<b>876,185,380</b>	<b>0</b>	<b>2,396,524</b>	<b>1,805,584</b>	<b>0.2%</b>	<b>910,641,376</b>	<b>0</b>	<b>3,570,427</b>	<b>0.4%</b>	

(175,824)

Less: Windsor  
Public Library

(250,000)

\$ 1,629,760

\$ 3,320,427

**MAYOR'S OFFICE**

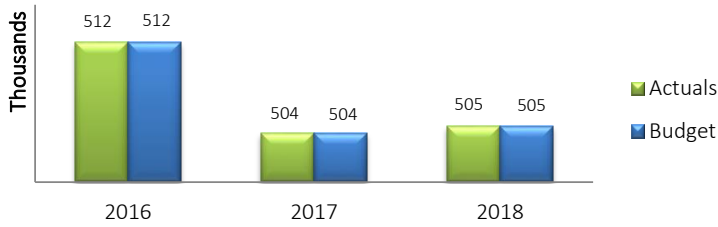
**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	511,809	504,157	504,753
Annual Net Budget	511,809	504,157	504,753
Annual Net Expenditures	511,809	504,157	504,753
<b>Year End Variance</b>	<b>0</b>	<b>0</b>	<b>0</b>
Variance as % of GB			

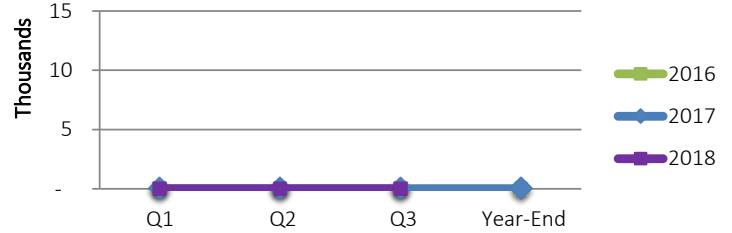
	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	-	-	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

No significant variances projected at this time.

**Summary of Description**

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

**Mitigating Steps**

**COUNCIL ADMINISTRATIVE SERVICES**

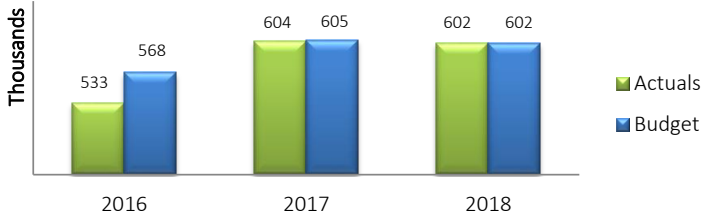
**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	567,767	604,938	601,527
Annual Net Budget	567,767	604,938	601,527
Annual Net Expenditures	532,732	603,657	601,527
<b>Year End Variance</b>	<b>35,035</b>	<b>1,281</b>	<b>0</b>
Variance as % of GB	5.8%	0.2%	

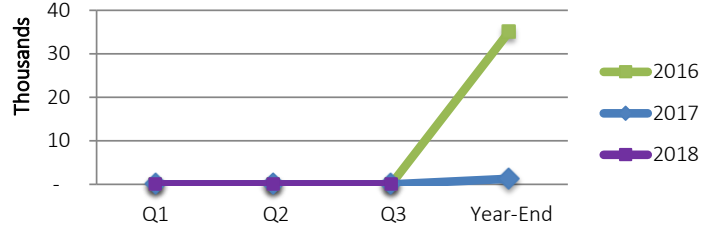
	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	35,035	1,281	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

No significant variances projected at this time.

**Summary of Description**

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

**Mitigating Steps**

**CAO'S OFFICE**

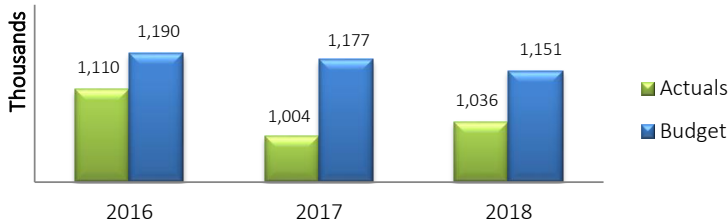
**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	1,190,282	1,333,810	1,320,807
Annual Net Budget	1,190,282	1,176,539	1,151,348
Annual Net Expenditures	1,110,038	1,004,311	1,036,348
<b>Year End Variance</b>	<b>80,244</b>	<b>172,228</b>	<b>115,000</b>
Variance as % of GB	6.0%	0.0%	8.7%

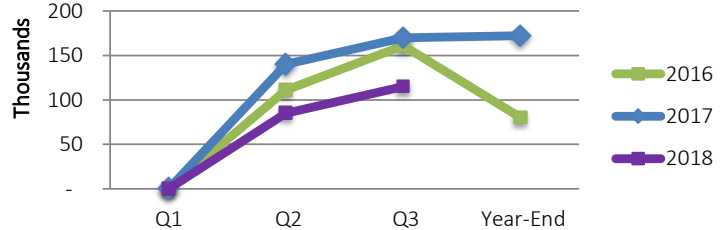
	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	111,000	140,000	85,000
Third Quarter (Q3)	161,000	170,000	115,000
<b>Year-End (Q4)*</b>	<b>80,244</b>	<b>172,228</b>	<b>-</b>

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

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



**Quarterly Year End Variance Projections \***



**Description**

The CAO's Office budget contains provisional/contingency budgets for Corporate Consulting and other matters. It is difficult to anticipate until very close to year end, what these budgets may end up being utilized for within the department. Therefore, while a surplus is projected as of the end of 3rd quarter, there is a possibility that a portion of these funds may be used by year end.

**Summary of Description**

- 1 Salary Gapping
- 2 Corporate Consulting

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

Category	Amount
Salaries & Benefits	\$ 75,000
Purchased Services	\$ 40,000
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 115,000</b>

**Mitigating Steps**

**PLANNING AND BUILDING**

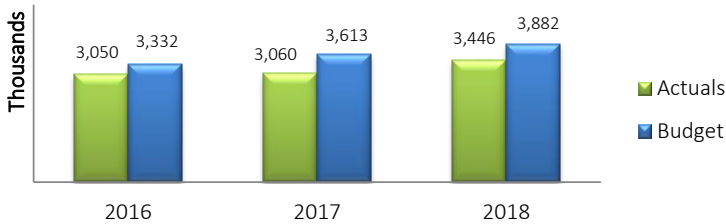
**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	8,076,714	8,742,973	9,743,666
Annual Net Budget	3,331,740	3,613,431	3,881,662
Annual Net Expenditures	3,049,654	3,059,647	3,446,262
<b>Year End Variance</b>	<b>282,086</b>	<b>553,784</b>	<b>435,400</b>
Variance as % of GB	3.2%	6.3%	4.5%

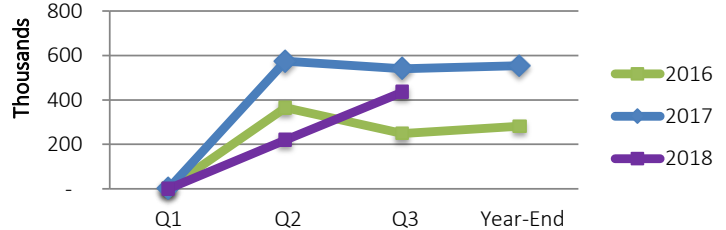
	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	365,000	574,400	220,000
Third Quarter (Q3)	249,000	540,600	435,400
Year-End (Q4)*	282,086	553,784	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

At this time, the department is forecasting an operating surplus of \$435,400 for 2018 from the levy funded budget.

An estimated savings of \$266,200 from salary expense gapping is anticipated due to staff turnover and the delayed start up of the newly approved vacant property and rental property enforcement programs. A further \$100,000 recovery from the Alley Subsidy program is anticipated for planned staff time spent on that project. There is a projected revenue surplus of \$24,900 due to the increase of development applications received during the 3rd quarter. The balance of the surplus of \$44,300 is projected to come from miscellaneous expense accounts.

**Summary of Description**

Summary of Description	Category	Amount
Salary Gapping	Salaries & Benefits	\$ 266,200
Recovery of Staff Time From Alley Subsidy Program	Recovery of Expenditures	\$ 100,000
User Fee Revenue	User Fees, Permits & Charges	\$ 24,900
Miscellaneous Expense Accounts	Other Miscellaneous Expenditures	\$ 44,300
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 435,400</b>

**Mitigating Steps**

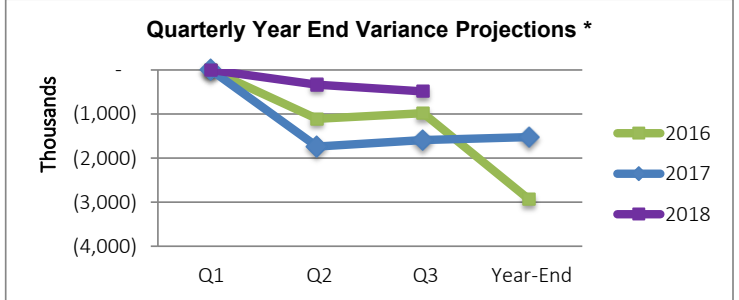
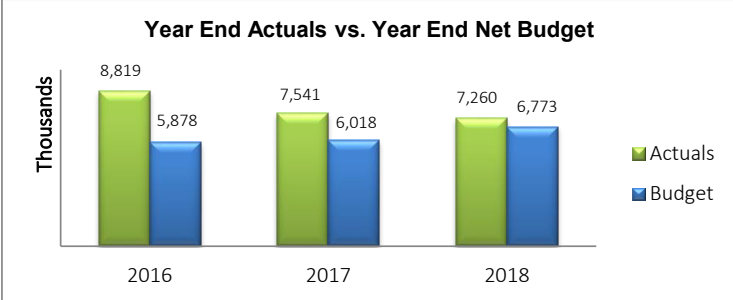
**LEGAL**

**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	16,960,183	17,009,347	17,162,635
Annual Net Budget	5,877,591	6,018,338	6,772,609
Annual Net Expenditures	8,818,765	7,541,319	7,259,609
<b>Year End Variance</b>	<b>(2,941,174)</b>	<b>(1,522,981)</b>	<b>(487,000)</b>
Variance as % of GB	-17.3%	-9.0%	-2.8%

	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(1,110,000)	(1,738,000)	(333,000)
Third Quarter (Q3)	(981,000)	(1,589,740)	(487,000)
Year-End (Q4)*	(2,941,174)	(1,522,981)	-

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



**Description**

The Legal Department is projecting an overall year-end variance of (\$487,000). The variance is comprised of the following:

Legal Services Cost: (\$377,000)

A budget increase of \$150,000 was approved for external legal expenditures in 2018. Despite this increase, the external legal services account is projected to be in a deficit of approximately (\$377,000) at year end, mainly due to costs incurred relating to various larger litigations. It should be stressed that external legal fees are very difficult to project as it is impossible to determine what actions will be brought against the City. The final variance may vary materially from the current projections.

Real Estate Services: (\$200,000)

Timing related to the closing of the Canderel sale was delayed in 2018. As a result of lease expenditures, sublease revenues and the allocations required from the statement of adjustments on the closing date, a deficit of (\$200,000) will be realized.

Provincial Offences: (\$50,000)

The 2nd quarter variance reported that the Provincial Offences division projected a budget shortfall of (\$244,000). This was primarily due to revenues projecting to be lower than expected in 2018. However, over the last few months, there has been a large surge in revenues. Furthermore, expenses related to collections are trending as a surplus. Not including salary gapping surpluses, Provincial Offences now forecasts to have a (\$50,000) deficit at year end.

Salary Gapping: \$140,000

A net surplus in the salary accounts of \$140,000 is being projected due to position vacancies and salary gapping within Real Estate and Provincial Offences.

**Summary of Description**

	Category	Amount
1. Legal Services Costs	Purchased Services	(377,000)
2. Real Estate Services	Recovery of Expenditures	(200,000)
3. Provincial Offences	Other Miscellaneous Expenditures	(50,000)
4. Salary Gapping	Recovery of Expenditures	140,000
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (487,000)</b>

**Mitigating Steps**

Due to the uncertain nature of the City's exposure to External Legal Fees, it is difficult to identify mitigating strategies. The Legal Department continues to exercise prudent oversight with respect to the conduct of external files and the management of claims, utilizing in-house resources whenever possible. The Provincial Offences division's active collection efforts on outstanding defaulted fines continues to be robust which will help mitigate this deficit. In addition, all efforts are being made to reduce expenditures through operational efficiencies (i.e. merging courts, closing court days when not required, reduced printing costs, etc) which will help bring the division more in line with budget by the end of the year.

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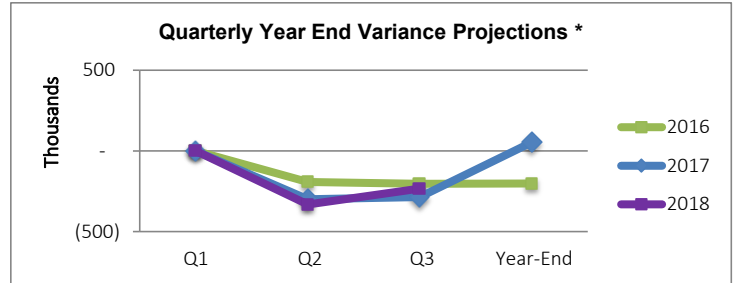
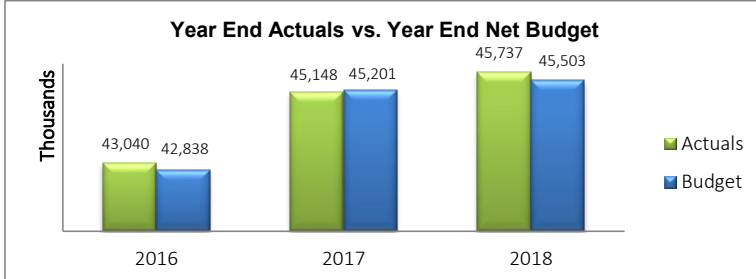
**FIRE & RESCUE SERVICES**

**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	43,889,767	46,176,988	46,493,654
Annual Net Budget	42,838,231	45,201,199	45,502,965
Annual Net Expenditures	43,039,770	45,148,217	45,736,965
<b>Year End Variance</b>	<b>(201,539)</b>	<b>52,982</b>	<b>(234,000)</b>
Variance as % of GB	-0.4%	0.1%	-0.5%

	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(192,000)	(299,600)	(332,000)
Third Quarter (Q3)	(203,800)	(286,000)	(234,000)
Year-End (Q4)*	(201,539)	52,982	-

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



**Description**

Windsor Fire & Rescue Services is currently projecting an estimated year-end variance of (\$234,000), which consists of the following:

**Bunker Gear Cleaning expense: (\$10,000)**

The Fire and Rescue division is projecting a (\$10,000) shortfall in the Bunker Gear cleaning account due to a rigorous cleaning and inspection program to ensure firefighters do not wear contaminated gear any longer than is necessary. In 2016, CAO-3836 approved the purchase of a 2nd set of gear for each firefighter. This was an essential step in reducing harmful exposures to carcinogenic agents associated with contaminated Bunker Gear, making another set of gear available while soiled gear is being cleaned. The cleaning process benefits the health of our staff, lowering the risk of occupational disease.

**User Fee Revenue: (\$30,000)**

The Apparatus division is projecting a (\$30,000) shortfall in User Fee revenue due to the inability to accept external customers' work and still meet the maintenance need of WFRS vehicles and equipment.

**Fire Fleet Maintenance & Repair: (\$30,000)**

The Apparatus division is projecting a (\$30,000) shortfall due to the increasing cost of vehicle and equipment parts and increasing complexities of technology that are more expensive to maintain.

**Net Salary Variance: (\$164,000)**

In 2018, Windsor Fire & Rescue reached a new labour agreement (2015-2019) that is retroactively applied through corporate provisions from 2015 to June 2018. The (\$164,000) projected shortfall is from a deficit in salary gapping of (\$15,900) and overtime deficits for the Emergency Communication division in the amount of (\$128,100), Training division in the amount of (\$10,000) and Prevention division in the amount of (\$10,000). Emergency Communications continues to be short staffed due to long term absences.

**Summary of Description**

Category	Amount
Other Miscellaneous Expenses	Purchased Services \$ (10,000)
User Fee Revenue	User Fees, Permits & Charges (30,000)
Fire Fleet Maintenance & Repair	Purchased Services (30,000)
Net Salary Variance	Salaries & Benefits (164,000)
	-
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ (234,000)</b>

**Mitigating Steps**

The Fire and Rescue Services department will continue to monitor variances throughout the final quarter of the year and take any reasonable steps to reduce or eliminate variances, while mitigating any negative impact on service levels.



**FINANCE**

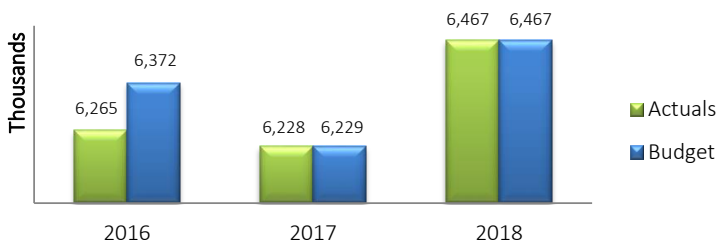
**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	9,399,649	9,445,098	10,259,010
Annual Net Budget	6,371,531	6,229,178	6,467,287
Annual Net Expenditures	6,265,252	6,228,301	6,467,287
<b>Year End Variance</b>	<b>106,279</b>	<b>877</b>	<b>0</b>
Variance as % of GB	1.1%	0.0%	

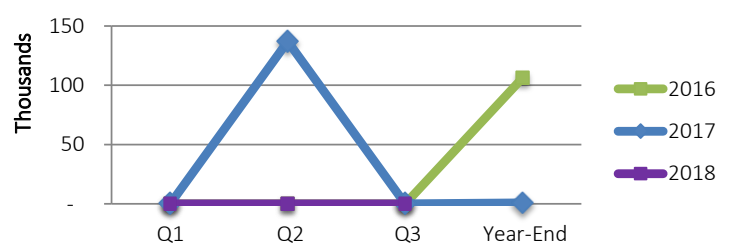
	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	137,000	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	106,279	877	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

The Finance Department is projecting to be on budget for 2018.

**Salaries: \$50,000**

Salaries are currently trending towards a year-end surplus of approximately \$50,000.

**External Revenues: (\$50,000)**

External revenue is trending towards an approximate net deficit of (\$50,000) primarily due to the Tax Lien Registration fees.

**Summary of Description**

	Category	Amount
1. Salaries	Salaries & Benefits	\$ 50,000
2. External Revenues	Other Miscellaneous Revenue	\$ (50,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ -</b>

**Mitigating Steps**

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

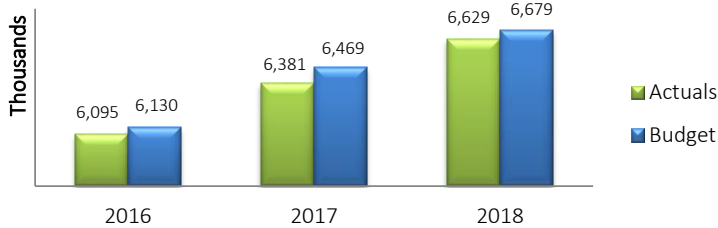
**Financial Summary**

	2016	2017	2018
	Financials	Financials	Financials
Annual Gross Budget (GB)	7,410,626	7,744,735	7,954,334
Annual Net Budget	6,130,187	6,469,296	6,678,895
Annual Net Expenditures	6,094,731	6,381,192	6,628,895
<b>Year End Variance</b>	<b>35,456</b>	<b>88,104</b>	<b>50,000</b>
Variance as % of GB	0.5%	1.1%	0.6%

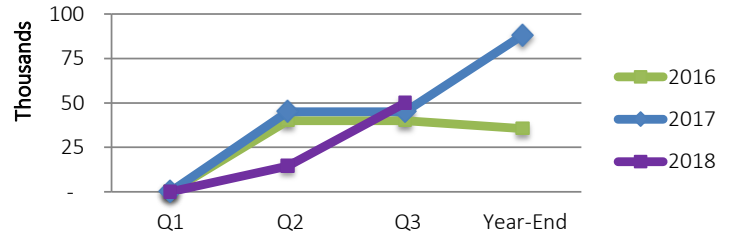
	2016	2017	2018
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	40,000	45,000	14,500
Third Quarter (Q3)	40,000	45,000	50,000
Year-End (Q4)*	35,456	88,104	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

The current projected year-end surplus of \$50,000 is a result of salary gapping. Recruitments are under way to fill vacancies within the existing staff complement in an effort to bring the department up to full capacity.

**Summary of Description**

Category	Amount
1. Salary Gapping	\$ 50,000
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 50,000</b>

**Mitigating Steps**

**COUNCIL SERVICES**

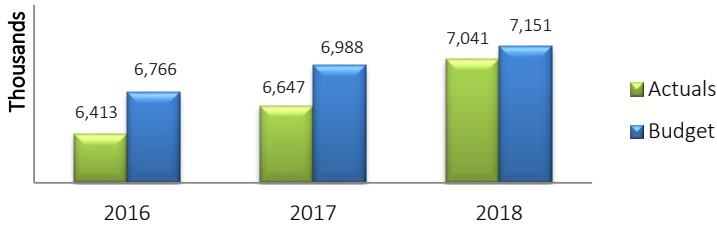
**Financial Summary**

	2016	2017	2018
	Financials	Financials	Financials
Annual Gross Budget (GB)	9,853,887	10,193,204	10,483,425
Annual Net Budget	6,765,674	6,988,231	7,150,594
Annual Net Expenditures	6,412,945	6,646,938	7,040,594
<b>Year End Variance</b>	<b>352,729</b>	<b>341,293</b>	<b>110,000</b>
Variance as % of GB	3.5%	3.3%	1.0%

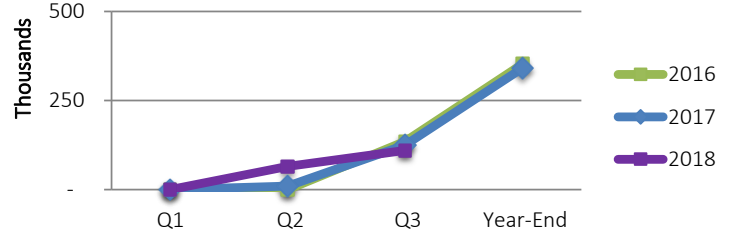
	2016	2017	2018
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	10,000	65,000
Third Quarter (Q3)	135,100	125,000	110,000
Year-End (Q4)*	352,729	341,293	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

The Council Services Department, comprised of the Policy, Gaming, Licensing and By Law Enforcement, Communications and Customer Service, Employee Relations and Council Services divisions, is projecting an overall surplus of \$110,000 to the end of 2018 as outlined below.

**Salary Gapping: \$60,000**

The Employee Relations division is reporting a salary gapping surplus of \$40,000 to the end of the year. The Policy, Gaming, Licensing and Enforcement division is reporting a salary gapping surplus of \$20,000 to the end of the year.

**Lottery Program: \$50,000**

The Policy, Gaming, Licensing and Enforcement division is projecting a surplus of \$50,000 in the E-bingo sites based on activity in the first 8 months of the year. The E-Bingo third quarter information is not available until October 2018, which may create a larger surplus than currently projected to year end.

**Summary of Description**

	Category	Amount
1. Salary Gapping	Salaries & Benefits	\$ 60,000
2. Gaming Revenue	User Fees, Permits & Charges	50,000
<b>Net Department Year End Surplus/(Deficit)</b>		<b>\$ 110,000</b>

**Mitigating Steps**

**HUMAN RESOURCES**

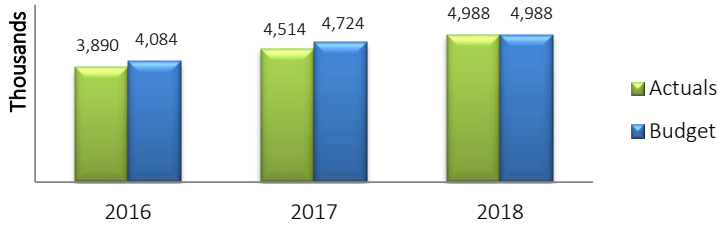
**Financial Summary**

	2016	2017	2018
	Financials	Financials	Financials
Annual Gross Budget (GB)	4,378,200	5,015,420	5,364,825
Annual Net Budget	4,084,062	4,723,763	4,988,419
Annual Net Expenditures	3,890,060	4,514,131	4,988,419
<b>Year End Variance</b>	<b>194,002</b>	<b>209,632</b>	<b>0</b>
Variance as % of GB	3.9%	4.2%	

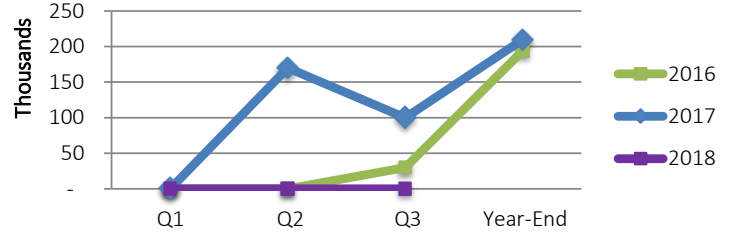
	2016	2017	2018
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	170,000	-
Third Quarter (Q3)	30,000	100,000	-
Year-End (Q4)*	194,002	209,632	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

No significant variances projected at this time.

**Summary of Description**

Projected to end the year within budget estimates

Category

Amount

Net Year End Surplus/(Deficit)

\$ -

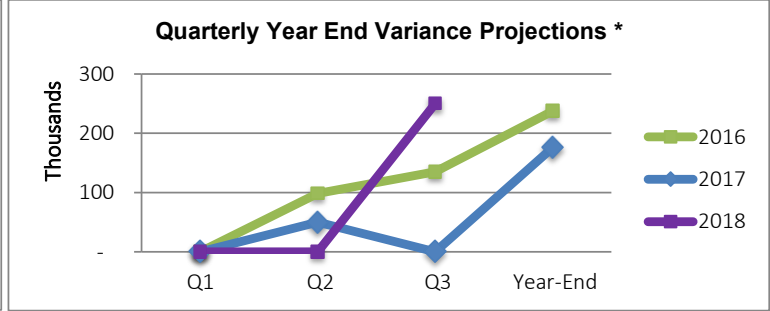
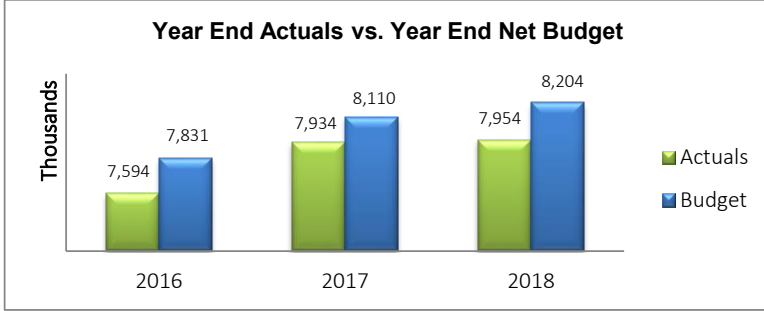
**Mitigating Steps**

**WINDSOR PUBLIC LIBRARY**

<b>Financial Summary</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	<b>Financials</b>	<b>Financials</b>	<b>Financials</b>
Annual Gross Budget (GB)	8,847,365	9,173,305	9,386,489
Annual Net Budget	7,831,216	8,109,957	8,203,937
Annual Net Expenditures	7,593,731	7,934,133	7,953,937
<b>Year End Variance</b>	<b>237,485</b>	<b>175,824</b>	<b>250,000</b>
Variance as % of GB	2.6%	1.9%	2.7%

	<b>2016</b>	<b>2017</b>	<b>2018</b>
	<b>Est. Variance</b>	<b>Est. Variance</b>	<b>Est. Variance</b>
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	98,530	50,000	-
Third Quarter (Q3)	135,000	-	250,000
Year-End (Q4)*	237,485	175,824	-

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



**Description**

**Staff Gapping \$250,000**

Some budgeted positions were vacant at the beginning of 2018, resulting in a surplus of \$250,000 in salaries and benefits. Administration has filled the majority of these vacancies as of August 31, 2018.

**WPL Financial Reporting**

It should be noted that the WPL's financial position at the end of each fiscal year is not included with all other City departments to calculate the final City surplus/deficit. Although the WPL's financial statements are consolidated with the City's, the WPL, as per the Libraries Act, is a stand alone entity with its own audited financial statement, which includes an accumulated surplus or deficit. Although the City provides the WPL with operational support consistent with other departments, the overall surplus or deficit is reported within the financial results of the WPL and is not reported in the overall position of the City at year end. However, it is being provided here for information purposes.

**Summary of Description**

<b>Category</b>	<b>Amount</b>
1. Staff Gapping	\$ 250,000
	<b>\$ 250,000</b>

**Mitigating Steps**

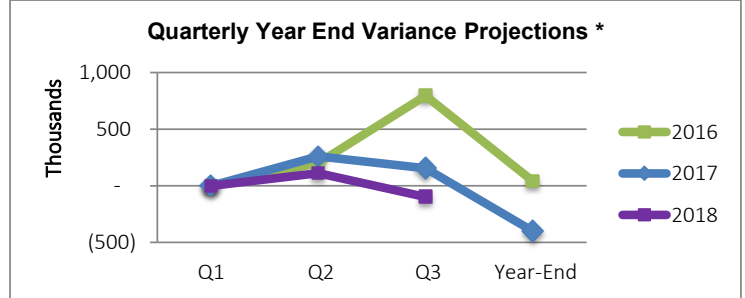
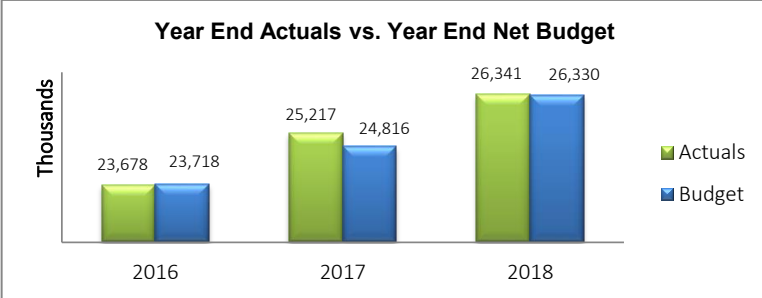
**PARKS & FACILITIES**

**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	38,207,301	39,518,665	41,239,338
Annual Net Budget	23,717,516	24,815,537	26,330,162
Annual Net Expenditures	23,677,598	25,217,303	26,429,362
<b>Year End Variance</b>	<b>39,918</b>	<b>(401,766)</b>	<b>(99,200)</b>
Variance as % of GB	0.1%	-1.0%	-0.2%

	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	200,000	259,800	111,000
Third Quarter (Q3)	795,000	153,500	(99,200)
<b>Year-End (Q4)*</b>	<b>39,918</b>	<b>(401,766)</b>	<b>-</b>

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



**Description**

As a result of the variances in both Parks and Facility Operations, the Department as a whole is projected to have a year-end deficit of (\$99,200).

**Parks**

The Parks division is projecting a deficit of (\$116,200). It is projected to be in this position as a result of a warmer summer with low precipitation levels which yielded greater costs related to irrigation and water trucking expenditures. The Parks division also experienced increased level of vandalism which required additional repairs and restoration in the year to date. At the beginning of the year winter control activities required salt usage beyond regular levels as reported in the Q2 variance reporting. The following significant variances are forecasted for the year within the department

Irrigation Expenditures (\$30,200)

The forecasted expenditures are estimated to be over budget as a result of a change in the vendor contract which has increased from \$78 to \$130 per hour in 2018. In addition to the pricing increase, the number of hours required for service has increased with the warmer summer with low precipitation levels. As a result, the use of the irrigation system has increased over standard levels.

Watering Expenditures (\$55,400)

The deficit in this expense category relates to the need for additional water trucking hours to respond to a very dry and hot summer in order to protect the horticulture materials supplied throughout the City related to planters and hanging baskets. As additional watering was required with very low precipitation levels combined with extreme heat conditions this also resulted in additional overtime costs for horticulture staffing.

Winter Control Activities: (\$13,800)

This area is expected to be in deficit as a result of Q1 snow removal activities on City owned properties with greater levels of snowfall than previous years and forecasted levels. The winter control activities expenses have resulted in a deficit of (\$146,400) related to snow removal of parking lots and sidewalks for City properties. These winter control costs offset by costs recoveries of expenses and salaries of \$132,600 leaving a net deficit balance of \$(13,800) forecasted for the year and assumes normal, historical winter trends for the remainder of the year.

**Parks Vandalism: (\$23,200)**

The volume of vandalism that has been experienced in parks and natural areas is well above prior year levels. As at the end of August the costs related to Vandalism were \$66,009 which is 87% higher than the previous year to date. Restoration costs related to the Black Oak Heritage Park amounted to \$24,449 for repairs to fencing and other security as the natural area. For the remainder of the year, the costs are expected to result in an overall deficit of \$23,200 which would represent a 31% variance for the annualized expenditure category.

**Parks Yard Maintenance: \$6,400**

There is a budget surplus expected in this expenditure as a result of the replacement of older parks equipment where the level of materials required to repair machinery in service is below forecasted levels. As older equipment is retired and disposed of, the Parks Yard maintenance staffing can allocate greater resources to ensure downtime of machinery is mitigated and improving the efficiencies of the level of service provided by Parks.

**Facility Operations**

The Facility Operations Division is currently projecting a year-end surplus of \$17,000.

**Salary and Wages: \$17,000**

Facilities Operations noted their previous Q2 variance of \$121,600 was attributed to several staffing vacancies in the first half of the year. Subsequent to this, there have been offsetting deficits affecting the year-end variance projection at the end of the third quarter. First, there are a number of vacant regular full-time (RFT) caretaking positions at the City Hall Campus, which has resulted in regular part-time (RPT) employees working full-time hours to compensate for the labour shortage. These vacant RFT caretaking positions have since been filled.

The additional hours worked by RPT employees have negatively impacted the surplus variance. In addition, project management time for three temporary project supervisors to assist in handling the heavy workload in the area, has resulted in a lower than projected surplus related to salary within the division.

**Summary of Description**

	<b>Category</b>	<b>Amount</b>
<i>Parks</i>		
Irrigation Contracted Services	Purchased Services	\$ (30,200)
Horticulture Watering Expenditures	Operating & Maintenance Supplies	\$ (55,400)
Winter Control Activities	Operating & Maintenance Supplies	\$ (13,800)
Maintenance Parts and Materials	Operating & Maintenance Supplies	\$ 6,400
Parks Vandalism	Operating & Maintenance Supplies	\$ (23,200)
		<u>\$ (116,200)</u>
<i>Facility Operations</i>		
Salary Gapping	Salaries & Benefits	<u>\$ 17,000</u>
<b>Net Year End Surplus/(Deficit)</b>		<u><b>\$ (99,200)</b></u>

**Mitigating Steps**

The Parks Department will continue to monitor variances throughout the year and take any reasonable steps to reduce or eliminate variances, while mitigating any negative impact on service levels.

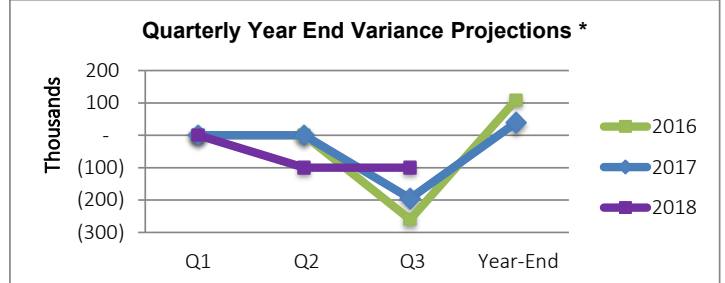
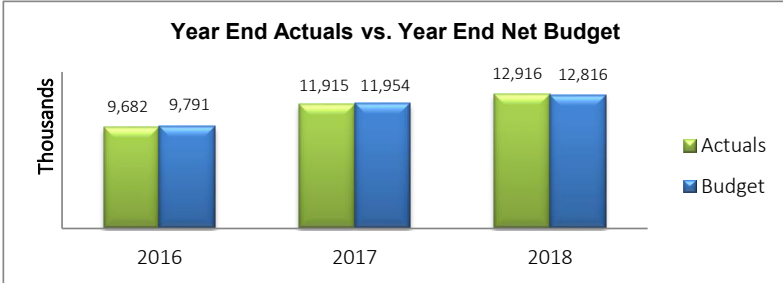
**RECREATION & CULTURE**

**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	21,617,445	23,789,014	24,114,601
Annual Net Budget	9,790,967	11,953,684	12,816,436
Annual Net Expenditures	9,682,028	11,914,933	12,916,436
<b>Year End Variance</b>	<b>108,939</b>	<b>38,751</b>	<b>(100,000)</b>
Variance as % of GB	0.5%	0.2%	-0.4%

	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	(100,000)
Third Quarter (Q3)	(260,000)	(195,000)	(100,000)
Year-End (Q4)*	108,939	38,751	-

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



**Description**

The Recreation and Culture department has highlighted potential variance risks within the operating division based on all available information at the time of this report. The department is projecting a potential overall year end deficit of (\$100,000). The majority of revenue for Recreation and Culture is realized in the fourth quarter of the year. The revenue patterns make it extremely difficult to accurately project year end variances based on the limited information available at the time of this report. Therefore, the projections in this report have significant risk of fluctuation and will be monitored closely. The vast majority of recreation centres and divisions are projected to come in on budget. As revenues fluctuate, adjustments relating to expenditures are made including staffing and material costs.

**Salary and Wages (\$50,000)**

Bill 148 made significant changes to the personal emergency leave provisions of the ESA. Of significant concern to the department is the new provision that the first 2 days of the 10-day emergency leave entitlement is to be a paid leave. Although there is qualifying period for the paid portion of the leave (an employee must have been employed for one week before becoming entitled to the 2 paid days), the Recreation and Culture operating budget has been impacted and is projecting a deficit variance of (\$50,000) due to the personal emergency leave provisions. This shortfall is completely offset by the provision for Bill 148 within Corporate Accounts. In addition, it should be noted that the Equal Pay for Equal Work provision of Bill 148 will not fully impact the department until January 2020 when the current collective agreement expires.

**Willistead Manor (\$50,000)**

Willistead Manor received approved capital project funding as part of the Canada 150 Restoration grant work. Work at Willistead Manor included windows, mortar, brick work, front entrance repairs, and painting of the Coach House and Willistead Manor. Due the ongoing restoration work at Willistead Manor the facility has encountered a substantial loss of revenue due to the unavailability of rental space and appearance due to construction. The loss revenue is expected to one-time in nature and the project is estimated to be completed in 2018. Recreation and Culture is projecting a total variance of (\$50,000) due to the restoration grant work.

**Summary of Description**

Category	Amount
1. Salary and Wages	(50,000)
2. Willistead Manor	(50,000)
	<b>\$ (100,000)</b>

**Mitigating Steps**

The department will continue to monitor variances throughout the year and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.



**ENGINEERING**

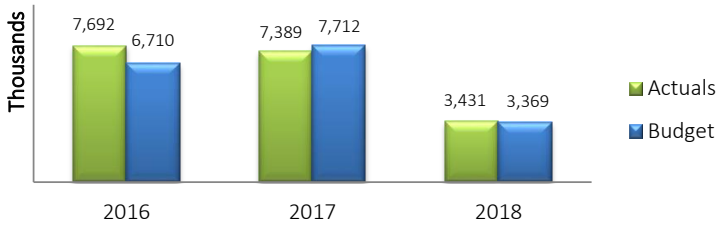
**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	29,413,044	31,517,465	27,449,528
Annual Net Budget	6,710,221	7,712,486	3,369,287
Annual Net Expenditures	7,691,652	7,388,657	3,367,687
<b>Year End Variance</b>	<b>(981,431)</b>	<b>323,829</b>	<b>1,600</b>
Variance as % of GB	-3.3%	1.0%	0.0%

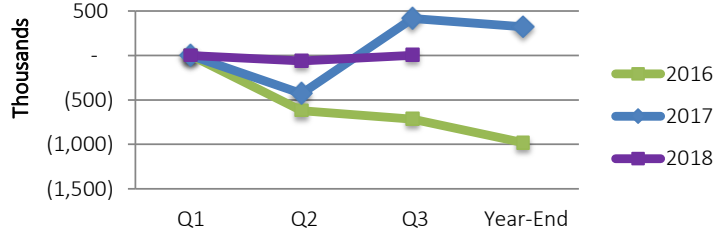
	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(620,000)	(428,700)	(61,500)
Third Quarter (Q3)	(717,400)	415,900	1,600
<b>Year-End (Q4)*</b>	<b>(981,431)</b>	<b>323,829</b>	<b>-</b>

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

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



**Quarterly Year End Variance Projections \***



**Description**

The Engineering department is projecting a slight surplus of \$1,600, due to projected surpluses in Infrastructure & Geomatics and Pollution Control of \$178,100 and \$60,900, respectively. Offsetting these surpluses is an anticipated (\$237,400) deficit in the Projects, Development and ROW division.

**Infrastructure & Geomatics**

The Infrastructure & Geomatics division is projecting a surplus of \$178,100, comprised of:

Salaries / Work Auth Recoveries – Surplus of \$141,700

Infrastructure & Geomatics is expecting a surplus of \$141,700 for the area. Earlier this year, an adjustment was made to salary budgets across the Corporation, however budgeted recoveries from Capital were not. Infrastructure Services staff, for the most part, recover 100% of their salaries and benefits from the various capital projects that they work on, while Geomatics staff recover a smaller portion of their time. This difference is projected to result in a \$76,100 surplus. The remaining \$65,600 is largely due to gapping seen in the area. The revenue recovery budget will be adjusted in 2019.

Miscellaneous Line Items – Surplus of \$36,400

Miscellaneous line items are expected to make up the remaining \$36,400 surplus in the area.

**Pollution Control**

The Pollution Control division, specifically the Environmental Master Plan area, is projecting a surplus of \$60,900.

Salaries - Surplus of \$46,500

A surplus of \$46,500 is anticipated in the division due to the delayed hire of a Community Energy Plan (CEP) Project Administrator and differences in pay bands between permanent and temporary staff.

Miscellaneous Line Items - Surplus of \$14,400

Miscellaneous line item variances are projected to contribute the remaining \$14,400 surplus.

**Development, Projects & Right-Of-Way**

The Development, Projects & Right-Of-Way (ROW) division is projecting a deficit of (\$237,400), made up of the following:

Licenses and Permits / User Fees / Other General Revenue – Deficit of (\$149,900)

Permit fees collected are anticipated to be (\$149,900) lower than plan, driven by declines in higher-yielding permits such as moving, driveways, and sewer connections. Additionally, revenues received for hoarding permits, which are received sporadically and cannot be relied upon indefinitely, are projected to decline substantially compared to 2017.

Appendix A - 2018 Q3 Operating Budget Variance

Salaries / Work Auth Recoveries – Deficit of (\$44,500)

In the Projects area, work related to the Herb Grey Parkway and other non-recoverable projects is expected to further contribute a deficit of (\$28,300). Miscellaneous deficits largely due to movement within pay bands totalling (\$16,200) are projected to make up the balance.

Miscellaneous Line Items – Deficit of (\$43,000)

Increased usage of the debit/credit card processing terminals in the Engineering Department related to permit activity and payments received for other departments is anticipated to contribute a deficit of (\$9,000) in Bank Charges. Other miscellaneous line item variances make up the remaining (\$34,000) deficit.

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**Summary of Description**

	<b>Category</b>	<b>Amount</b>
<i>Infrastructure &amp; Geomatics</i>		
1 Salaries / Work Auth Recoveries	Salaries & Benefits	141,700
2 Miscellaneous Line Items	Other Miscellaneous Revenue	36,400
<i>Total Infrastructure &amp; Geomatics</i>		<u>178,100</u>
<i>Pollution Control</i>		
1. Salaries	Salaries & Benefits	46,500
2. Miscellaneous Line Items	Other Miscellaneous Revenue	14,400
<i>Total Development, Projects &amp; Right-of-Way (ROW)</i>		<u>60,900</u>
<i>Development, Projects &amp; Right-of-Way (ROW)</i>		
1 Licenses & Permits / User Fees / Other General Revenue	User Fees, Permits & Charges	(149,900)
2 Salaries / Work Auth Recoveries	Salaries & Benefits	(44,500)
3 Miscellaneous Line Items	Other Miscellaneous Expenditures	(43,000)
<i>Total Development, Projects &amp; Right-of-Way (ROW)</i>		<u>(237,400)</u>
<b>Net Year End Surplus/(Deficit)</b>		<u><u>\$ 1,600</u></u>

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**Mitigating Steps**

While the department is projecting a slight surplus for 2018, continued attention will be made to contain costs.

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**PUBLIC WORKS OPERATIONS**

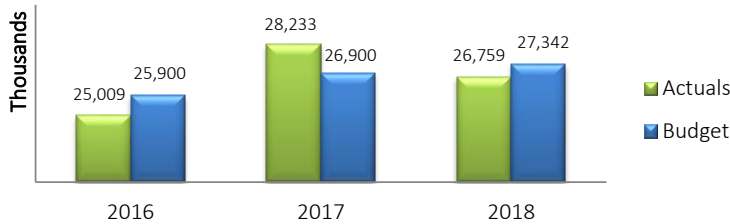
**Financial Summary**

	2016	2017	2018
	Financials	Financials	Financials
Annual Gross Budget (GB)	51,713,792	54,304,502	54,455,439
Annual Net Budget	25,900,040	26,900,403	27,342,112
Annual Net Expenditures	25,009,052	28,232,659	26,759,112
<b>Year End Variance</b>	<b>890,988</b>	<b>(1,332,256)</b>	<b>583,000</b>
Variance as % of GB	1.6%	-2.5%	1.1%

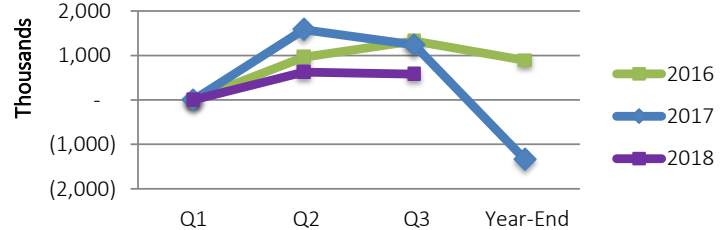
	2016	2017	2018
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	960,000	1,578,900	625,500
Third Quarter (Q3)	1,326,086	1,241,000	583,000
<b>Year-End (Q4)*</b>	<b>890,988</b>	<b>(1,332,256)</b>	<b>-</b>

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

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



**Quarterly Year End Variance Projections \***



**Description**

The PW Operations Department is projecting an overall surplus of \$583,000 at year-end 2018 comprised of the following variances:

**Salary and Wage: \$1,193,000**

A projected overall surplus of \$1,193,000 is expected in 2018 related to salary and wage. The projected surplus is the net of all surpluses and deficits related to salary and wage gapping due to a number of vacancies across the department as a result of retirements and staff appointments into new positions. This is offset with the hiring of extra staff to accommodate heavy work load situations where required. Administration is expecting there may be deficits incurred related to overtime costs and contracted services that will partially offset the final surplus realized related to staffing, but at the time of completing variance analysis it is too early in the construction season to project what those total costs may be.

**Landfill Tipping Fees: \$205,000**

A projected overall surplus of \$205,000 is expected in 2018 related to landfill tipping fees resulting from adjustments to the estimated tonnages expected for 2018.

**Fleet Revenue: \$158,000**

A surplus of \$158,000 related to recovery revenues for increased usage of corporate fuel sites by the Police department is expected for 2018. Offsetting this revenue surplus is a deficit related to increased fuel consumption also related to Police usage, reported under fuel below.

**Roadway Paint: (\$25,000)**

A deficit of (\$25,000) related to roadway paint costs is estimated for 2018 due to increased pricing and increased consumption related to the painting of additional bike lane lines and symbols.

**Parking Ticket Revenue: (\$150,000)**

A projected deficit of (\$150,000) related to parking ticket revenue is expected for 2018 based on ticket collection trends as at August 31st.

**Winter Control: (\$390,000)**

A projected deficit of (\$390,000) is possible for 2018 related to the winter control service due to higher than average winter conditions during the first quarter of 2018. It should be noted, this projection is based on average winter conditions in the final quarter of the year. If below or above average winter weather conditions are experienced in the latter part of 2018, lower or higher than projected expenses will be realized thus decreasing or increasing the projected deficit.

**Fuel: (\$408,000)**

A projected deficit of (\$408,000) related to fuel is expected for 2018 due to higher than anticipated fuel pricing for the year to date as well as increased consumption with the addition of the Police Department fueling at corporate fuel sites.

Appendix A - 2018 Q3 Operating Budget Variance

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**Summary of Description**

	<b>Category</b>	<b>Amount</b>
Salary and Wage	Salaries & Benefits	1,193,000
Landfill Tipping Fees	Purchased Services	205,000
Fleet Fuel Recovery Revenue	Recovery of Expenditures	158,000
Roadway Paint	Operating & Maintenance Supplies	(25,000)
Parking Ticket Revenue	User Fees, Permits & Charges	(150,000)
Winter Control	Purchased Services	(390,000)
Fuel	Operating & Maintenance Supplies	(408,000)
<b>Net Year End Surplus/(Deficit)</b>		<b><u>\$ 583,000</u></b>

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**Mitigating Steps**

The department will monitor variances throughout the year and take any reasonable steps to reduce or eliminate variances.

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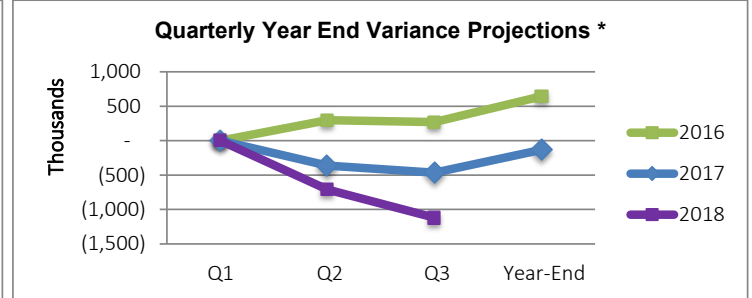
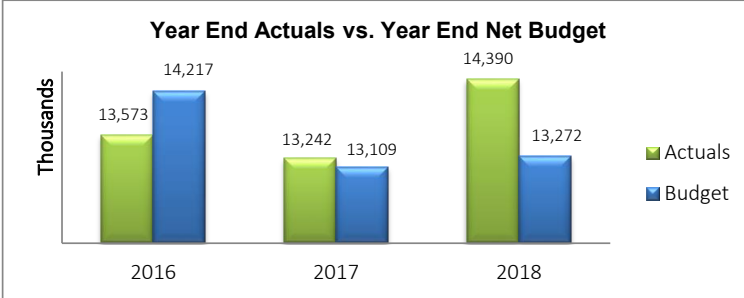
**TRANSIT WINDSOR**

**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	33,005,763	33,504,338	33,931,108
Annual Net Budget	14,216,829	13,108,590	13,271,519
Annual Net Expenditures	13,572,503	13,241,986	14,390,219
<b>Year End Variance</b>	<b>644,326</b>	<b>(133,396)</b>	<b>(1,118,700)</b>
Variance as % of GB	1.9%	-0.4%	-3.3%

	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	296,000	(363,000)	(710,000)
Third Quarter (Q3)	270,000	(465,000)	(1,118,700)
<b>Year-End (Q4)*</b>	<b>644,326</b>	<b>(133,396)</b>	<b>-</b>

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



**Description**

Transit Windsor is anticipating a potential deficit of (\$1,118,700) for 2018.

Transit Revenue: \$350,000

Transit Windsor is projecting a surplus of \$350,000 for Transit Revenue as of third quarter. Overall, Transit Windsor has seen an increase in its ridership statistics over 2017. The increase has been primarily in the student passes category which coincides with the implementation of the U-Pass program. An influx of St. Clair College students has also had an impact on the number of student passes sold during the first three quarters of 2018 and is anticipated to continue for the remainder of the year, however as fewer classes were held during the summer months, revenue in this category was reduced to lower than previously projected.

Additionally, declining Ontario Works (OW) caseloads continue to present a risk of declining revenue for Transit Windsor, as many of the OW clients are provided with a stipend for bus pass purchases. Transit Windsor will continue to monitor this area.

Pensions-Contributions: \$140,000

Transit Windsor is projecting a \$140,000 surplus in the Pension Contributions account due to a decrease in the minimum employer contribution requirements for 2017 and the use of a Letter of Credit for making the required contribution payments for the Pension Plan for Employees of Transit Windsor.

Other Miscellaneous accounts: \$95,000

In order to mitigate the negative variance for Transit Windsor, certain expenses were minimized during the year, including computer rental, vehicle rental, and telephone expenses. Property taxes also decreased in 2018 as Transit properties were reassessed in prior years, which lead to a decrease in property value.

Advertising: \$46,000

Transit Windsor is anticipating a surplus of approximately \$46,000 in the Advertising account. Expected advertising costs have not been utilized fully thus far due to the delay of implementation of new transit initiatives. This account is expected to return to normal spending levels in 2019.

Legal Services: \$28,000

A \$28,000 surplus is projected for the Legal Services account for Transit Windsor. This variance is attributed to the shift in using the City Legal Department more, with little outside resources required.

Minor Apparatus and Tools: (\$36,000)

Transit is anticipating a (\$36,000) deficit in Minor Apparatus and Tools. This budget shortfall is due to the necessary supplies required to maintain tools and equipment for the Transit Fleet. This account will be reviewed in order to assess if an increase in the budget is required in order to maintain necessary tools and equipment for the Transit Fleet.

Commissions: (\$46,000)

Transit commission revenue is estimated to realize a (\$46,000) deficit for 2018. These revenues are generated primarily through sales made at the Windsor International Transit Terminal for Greyhound customers. Commissions are anticipated to be lower than budgeted due to fewer sales of Greyhound customers. These commissions will also be affected by the recent notification of the change in Greyhound service throughout Canada. This decrease in revenue has been addressed in the 2019 operating budget request.

Salary and Wages: (\$450,000)

Transit is projecting a (\$450,000) deficit in salary and wages for 2018. During 2018, Transit Windsor experienced extreme growth in ridership due to the increase in international students in the Windsor area. In order to accommodate the demand for Transit Service throughout the Windsor region for both students and the general public, an increase to bus service was required. In order to provide the service, additional hours were allocated to fill work, which led to a significant increase in overtime hours. With this unbudgeted increased service, buses were also on the road for longer periods of time, which incurred higher kilometres on each bus, leading to maintenance requirements more quickly. This maintenance also increased work hours needed to meet the demand, leading to more overtime hours in the fleet maintenance department.

Motor Fuel: (\$615,000)

Transit Windsor is anticipating a (\$615,000) deficit in motor fuel for 2018. The budgeted rate for 2018 was set at \$0.8509 per litre. As of August 31, 2018, the average rate per litre for diesel fuel was \$1.0471. This represents a \$0.1962 increase per litre used for 2018 or a price variance of approximately (\$615,000) for diesel fuel for the Transit fleet. There is a risk associated with projecting to year-end in that fuel prices continue to be difficult to predict. As with any forecast of a commodity's price for an entire year, variances are likely due to unforeseen price fluctuations. The fuel price variance projected for the remainder of the year may change if the spot price of fuel continues to increase, leading to a greater negative variance. Due to the increased service required to meet the demands of the public, Transit buses have also been experiencing more kilometers driven, resulting in higher fuel volume consumption for Transit Windsor throughout 2018 which has also impacted the overall fuel expense for Transit.

Vehicle Maintenance Parts and Materials Account: (\$630,700)

Vehicle Maintenance Parts and Materials are projected to exceed budget estimates by approximately (\$630,700), which is due to the on-going maintenance required for the aging fleet and due to the increased cost of replacement parts related to bus technology. Transit has recently purchased and received 24 new buses which will allow for the retirement of 19 older buses which are incurring high maintenance costs. These new buses will reduce the age of Transit Windsor's fleet and defer maintenance costs by replacing older buses with new buses. Going forward, there will be increasing pressure on maintenance costs from keeping older buses on the road to meet the demands of increased ridership associated with St Clair College.

**Summary of Description**

	<b>Category</b>	<b>Amount</b>
1 Transit Revenue	User Fees, Permits & Charges	\$ 350,000
2 Pensions - Contributions	Other Miscellaneous Expenditures	\$ 140,000
3 Other Miscellaneous accounts	Other Miscellaneous Expenditures	\$ 95,000
4 Advertising	Purchased Services	\$ 46,000
5 Legal, Contracted, Purchased, and Consulting Services	Purchased Services	\$ 28,000
6 Minor Apparatus and Tools	Minor Capital	\$ (36,000)
7 Commissions	User Fees, Permits & Charges	\$ (46,000)
8 Salary and Wages	Salaries & Benefits	\$ (450,000)
9 Motor Fuel	Operating & Maintenance Supplies	\$ (615,000)
10 Vehicle Maintenance Parts and Materials Account	Operating & Maintenance Supplies	\$ (630,700)
<b>Net Year End Surplus/(Deficit)</b>		<b><u>\$ (1,118,700)</u></b>

**Mitigating Steps**

The additional revenue from the increase in student pass sales will assist to lessen the impact of the high cost of fuel, along with the costs associated with the increased Transit service implemented during 2018 to meet the demand of the public. The purchase of the new 24 buses should assist in reducing costs in the maintenance parts and materials account, however as Transit has been required to maintain buses past their useful life on the road to meet service demands, high maintenance costs are still being incurred.

**EMPLOYMENT & SOCIAL SERVICES**

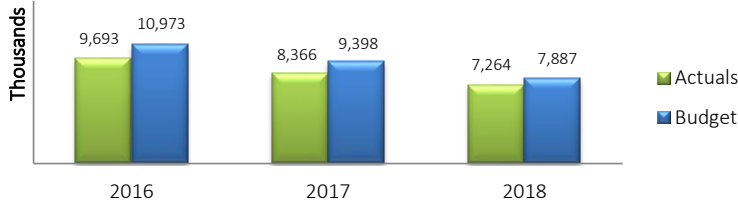
**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	119,968,687	118,491,577	118,666,766
Annual Net Budget	10,972,614	9,398,178	7,887,381
Annual Net Expenditures	9,692,583	8,365,839	7,263,881
<b>Year End Variance</b>	<b>1,280,031</b>	<b>1,032,339</b>	<b>623,500</b>
Variance as % of GB	1.1%	0.9%	0.5%

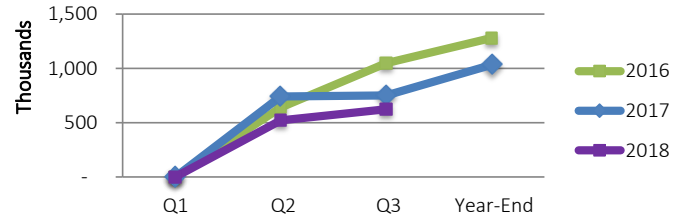
	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	640,000	741,000	520,500
Third Quarter (Q3)	1,048,500	751,000	623,500
Year-End (Q4)*	1,280,031	1,032,339	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

As of August 31st 2018, the Employment and Social Services Department is projecting a net year end City surplus of \$623,500.

**Community Development and Health Office : \$0**

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

**Ontario Works Program Delivery: \$620,000**

Ontario Works Program Delivery is projected to end the year with a net City surplus of \$620,000 comprised of the following:

Salary accounts are projected to be lower than budget by approximately \$367,000 mainly due to gapping. The Ontario Works caseload has been trending lower than the prior year's average, with the 2018 year to date average at 8,223 cases per month. This in turn has lowered Employment Related Costs. If this trend continues for the remainder of the year, it is projected to add \$261,000 to the net City surplus. Offsetting the projected surplus is a deficit of (\$8,000) related to other miscellaneous office expenses is projected.

**OW Financial Assistance: \$3,500**

A \$3,500 net City surplus is expected for OW Financial Assistance as a result of a prior year increase in the Shelter Rates for October, November, and December 2017 which was funded 100% by the Province. The additional revenues were received in the current fiscal year.

**100% Municipal Assistance: \$0**

No significant variance is expected for 100% Municipal Assistance. Funding for funerals and burials, dental, and other health related assistance flow through this account.

*Total CDO Office*

\$ -

*Ontario Works Program Delivery*

Salary & Benefits	Salaries & Benefits	\$ 367,000
Other Miscellaneous	Other Miscellaneous Expenditures	\$ (8,000)
Employment Related Expense	Purchased Services	\$ 261,000
<b>Total Ontario Works Program Delivery</b>		<u>\$ 620,000</u>

*Other Employment Services*

Salaries & Benefits \$ -

*OW Financial Assistance*

Grants & Subsidies \$ 3,500

*100% Municipal Assistance*

Grants & Subsidies \$ -

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

\$ 623,500

**Mitigating Steps**



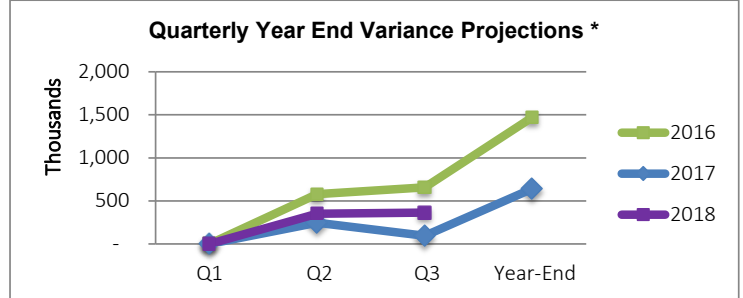
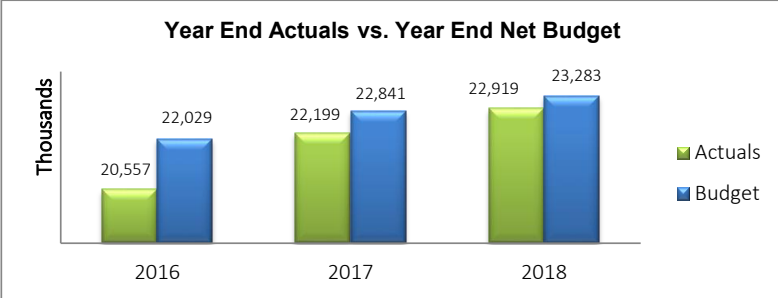
**HOUSING & CHILDREN'S SERVICES**

**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	95,986,699	103,721,182	122,107,176
Annual Net Budget	22,029,359	22,841,372	23,282,846
Annual Net Expenditures	20,557,335	22,199,381	22,918,946
<b>Year End Variance</b>	<b>1,472,024</b>	<b>641,991</b>	<b>363,900</b>
Variance as % of GB	1.4%	0.6%	0.3%

	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	578,000	246,000	350,600
Third Quarter (Q3)	657,000	96,100	363,900
<b>Year-End (Q4)*</b>	<b>1,472,024</b>	<b>641,991</b>	<b>-</b>

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



**Description**

Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC) combined are projecting a net City surplus of \$363,900 detailed as follows:

Housing Services, inclusive of Windsor Essex Community Housing Corporation, is projecting a net city surplus of \$363,900. Of this amount \$309,300 (net city) is primarily due to lower mandated subsidy payments required by service providers in 2018, as well as from the reconciliation of service providers 2016-2017 fiscal year-end reports. Higher than budgeted County revenue of \$54,600 is also projected due to the shift in weighted assessment rates after the budget was set.

Although no municipal variance is projected for year ending December 31, 2018, the Consolidated Homelessness Prevention Initiative (CHPI) program is projecting a deficit for contract year ending March 31, 2019 due to higher demand in the Emergency Shelter system. Expenses will continue to be reviewed and the budget monitored for the remaining six (6) months of the 2018-2019 contract year.

**Summary of Description**

*Housing Services/WECHC*

1. Housing Services/WECHC Subsidy Surplus
2. Housing Services County Revenue

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

Category	Amount
Grants & Subsidies	\$ 309,300
Other Miscellaneous Revenue	\$ 54,600
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 363,900</b>

**Mitigating Steps**

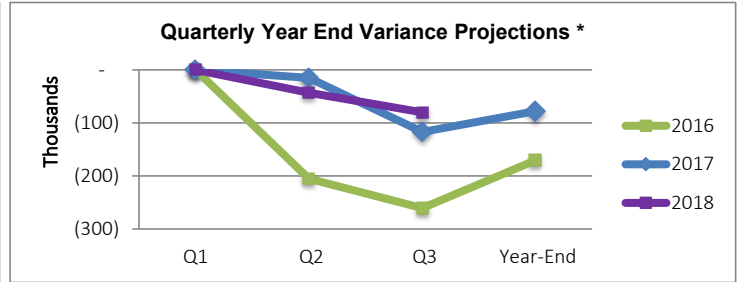
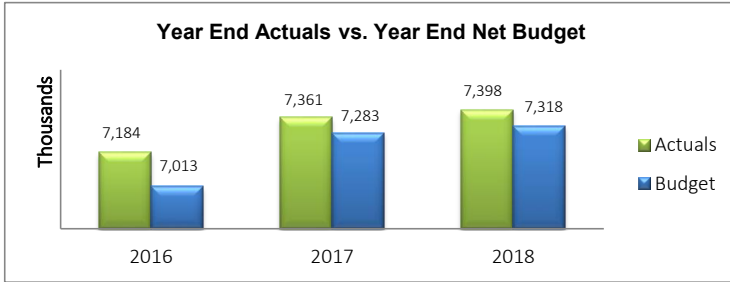
**HURON LODGE**

**Financial Summary**

	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	22,493,152	22,883,479	23,427,040
Annual Net Budget	7,012,896	7,283,223	7,317,503
Annual Net Expenditures	7,183,507	7,360,805	7,397,503
<b>Year End Variance</b>	<b>(170,611)</b>	<b>(77,582)</b>	<b>(80,000)</b>
Variance as % of GB	-0.7%	-0.3%	-0.3%

	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(205,000)	(15,000)	(43,000)
Third Quarter (Q3)	(260,600)	(117,000)	(80,000)
Year-End (Q4)*	(170,611)	(77,582)	-

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



**Description**

Huron Lodge is expected to end the year with an unfavourable variance of (\$80,000).

**Provincial Funding: \$150,000**

The Ministry of Health and Long Term Care (MOHLTC) announced increases in level of care per diems. It is important to note that the nursing and personal care per diem is directly related to the home's Case Mix Index (CMI). Huron Lodge's CMI increased slightly in April of this year, which adds to the per diem increase Huron Lodge receives in the nursing category.

**Facilities Services: \$14,000**

Facilities services are estimated to end the year in a surplus position. The facilities department manages the housekeeping, laundry and building and equipment repairs and preventative maintenance programs for the home. This year the department is projecting slightly lower than average spending in the repairs account. The facilities department uses capital funding which has been carefully planned for building and equipment maintenance and replacements in order to avoid large variances in the operating budget.

**Other Miscellaneous Expenses: (\$3,000)**

Other miscellaneous expenses are expected to end the year unfavourably primarily due to the department's contractual obligations to pay professional dues for employees. Historical trends indicate a slight cost increase year over year in the professional dues although the department's budget has remained constant.

**Software and Technology: (\$27,000)**

The department is phasing in wireless point of care with an operational impact of (\$14,000) for the new clinical and financial software and increased WIFI access points in the amount of (\$7,000) for the building. Additionally, in order to meet and maintain legislative compliance with respect to mandatory educational & training requirements for staff, a software program was selected to track mandatory requirements and is currently being implemented, adding (\$6,000) to the deficit.

**Equipment Repairs: (\$31,000)**

Equipment such as nursing lifts and tub/shower chairs, kitchen and refrigeration equipment require ongoing repairs for the health and safety of residents and staff members. It is mandated to have maintenance programs in place as per the Long Term Care Act 2007, which identifies required repairs. Historically, Huron Lodge has reported a similar deficit in this category on an annual basis.

**Equipment Replacements: (\$32,000)**

Huron Lodge is expected to see a negative variance of (\$32,000) in the equipment replacement account. This year the home has already acquired some nursing equipment pieces and some resident home area furniture which were beyond repair. With a total department annual budget for equipment of only \$11,000 to cover these types of items it is not sufficient to cover these equipment pieces. The department continues to review, identify needs and prioritize capital budget items accordingly. At times immediate replacement is required and this is done through the operating accounts.

Resident (Accommodation) Revenue: (\$40,000)

The department is projecting a shortfall in Resident Revenue of approximately (\$40,000). The 2018 budget was increased based on the historical 5 year average increase. This year, the home is faced with an increased number of discharges in the home which leads to more frequent vacant bed days as administration in the community and Huron Lodge work to fill vacant beds. Approximately half of this deficit is attributed to the resident turnover increase resulting in more vacant days. Accommodation rates are set by the MOHLTC and have increased slightly year over year. Some residents qualify for an accommodation rate reduction. Although the number of residents who qualify for a rate reduction remains constant, the amount of reduction has increased which also contributes to the variance. The MOHLTC adjusts the provincial funding for this and is offset in the surplus in the provincial funding category. The department monitors this account closely and bases future budgets on relevant information at the time.

Salary Accounts: (\$43,000)

Salary Accounts for nursing, dietary, administration, resident services and facilities are expected to see a net shortfall of (\$43,000). This is primarily due to nursing salaries expecting to end the year with a deficit of (\$106,000) due to contractual obligations such as vacation payouts and shift premiums in the other pay category. As part of the 2017 budget process, the need for approximately \$330,000 additional budget dollars was identified and council approved a budget increase of \$110,000 in 2017 and 2018 for other pay. At this time, analysis indicates an additional \$110,000 will be required to bring the budget to the level required and the department will bring forward the appropriate budget issue for the 2019 budget. WSIB accounts for all divisions are expected to see a net surplus of \$63,000. WSIB is difficult to project however, a trend analysis indicates a decrease in costs over the past 2 years. The department will continue to monitor salary accounts closely and bring forward budget increases/decreases to revise the budgets based on trends.

Security Services: (\$68,000)

Security and Professional Services are expected to end the year in a deficit position of (\$68,000) primarily due to higher than budgeted costs. Historically, the department has seen a similar shortfall in this account. An outside agency provides security services and have proven to be valuable to the department. As the building never closes, these services play a vital role in the safety of all who attend Huron Lodge. Of this shortfall, approximately \$30,000 is attributed to the increased hourly cost which was implemented in February 2018, as communicated in CAO-4400. This increased amount has been requested as part of the 2019 operating budget.

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**Summary of Description**

	<b>Category</b>	<b>Amount</b>
Provincial Funding	Grants & Subsidies	\$ 150,000
Facilities Services	Operating & Maintenance Supplies	\$ 14,000
Other Miscellaneous Expenses	Other Miscellaneous Expenditures	(3,000)
Software and Technology	Operating & Maintenance Supplies	(27,000)
Equipment Repairs	Minor Capital	(31,000)
Equipment Replacements	Minor Capital	(32,000)
Resident (Accommodation) Revenue	Other Miscellaneous Revenue	\$ (40,000)
Salary Accounts	Salaries & Benefits	(43,000)
Security Services	Purchased Services	(68,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (80,000)</b>

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**Mitigating Steps**

The department is dedicated to reviewing salary accounts in detail so budgets are adjusted based on historical data. Budget issues related to contractual obligations relating to other pay such as vacation payouts and shift premiums have been addressed through the budget process and continue to be monitored and brought forward.

In addition, as part of the annual budget process, other expense line items identified above will be brought forward for discussion to bring budgets to the appropriate levels.

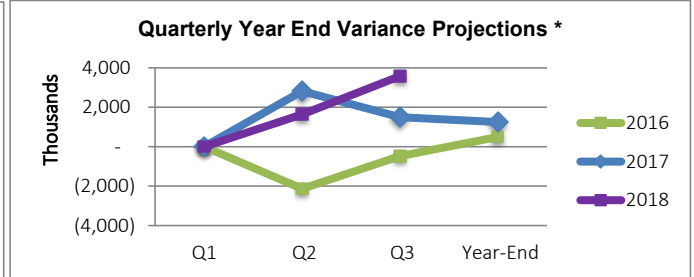
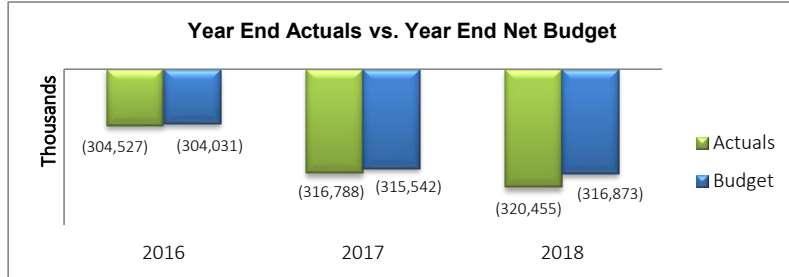
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**CORPORATE ACCOUNTS**

<u>Financial Summary</u>	2016 Financials	2017 Financials	2018 Financials
Annual Gross Budget (GB)	212,194,691	220,184,625	228,641,359
Annual Net Budget	(304,030,795)	(315,541,718)	(316,872,705)
Annual Net Expenditures	(304,526,506)	(316,787,587)	(320,454,632)
<b>Year End Variance</b>	<b>495,711</b>	<b>1,245,869</b>	<b>3,581,927</b>
Variance as % of GB	0.2%	0.6%	1.6%

	2016 Est. Variance	2017 Est. Variance	2018 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(2,131,616)	2,818,972	1,638,927
Third Quarter (Q3)	(477,516)	1,502,120	3,581,927
Year-End (Q4)*	495,711	1,245,869	-

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



**Description**

**Fund Transfers**

Sewer Surcharge Recovery: \$47,036

Due to the early timing of getting an approved 2018 budget, the sewer surcharge recovery was later found to be higher than the original preliminary projections, creating a surplus of \$47,036.

**Interest and Bank Charges**

Capital Interest Income: \$600,000

The projected surplus related to capital interest income is the result of a higher than anticipated interest rate and increased enhanced capital spending. City Council has approved a significant number of capital projects pre-committing future funds which were not anticipated and projected to start this year. These pre-commitments result in additional interest earnings.

Net Interest on Investments: \$250,000

Higher than anticipated interest rates will result in a projected surplus of \$800,000 for interest on investments. This surplus is offset by the (\$550,000) deficit in interest paid to reserves due to the higher reserve balances and higher than anticipated interest rates.

Interest and Penalties on Receivables: (\$33,000)

A downward trend of accounts falling into arrears as a result of enhanced collection efforts and the improving economy will result in a projected deficit of approximately (\$33,000) in the Interest and Penalties on Receivables.

**General Expense Accounts**

General Provisions: \$3.762 M

The approved budget contains corporate provisions for JJE retro-payments of \$500,000, unanticipated WSIB costs of \$150,000, overtime provision for eligible non-union members of \$305,000, general contingency provision of \$57,000, Bill 148 contingency of \$500,000 and a fringe benefit contingency of \$660,000. 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 accounts. In addition, a surplus of \$1,590,000 is estimated as a result of better than anticipated retro-payouts for unsettled contracts and the non-union salary market review.

MPAC: (\$3,144)

The Municipality is mandated to use the Municipal Property Assessment Corporation (MPAC) for its assessment services. The total 2018 MPAC requirement is slightly higher than what was originally projected, and therefore, a deficit of (\$3,144) is expected.

Waiver of Fees: (\$76,565)

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 approved to date amounts to \$76,565.

**General Corporate Revenues**

Casino Hosting Fee: (\$1.0M)

The deficit of approximately \$1.0M is due to the labour disruptions at Caesars Windsor during 2018. Initially, revenue for approximately 9 weeks was expected to be foregone in 2018. However, it appears a rebound occurred based on the larger than anticipated 3rd quarter payment received as this report was being finalized. As a result of this payment, the projected year-end deficit has been updated to (\$1.0M), in contrast to the 2nd quarter projected shortfall of (\$2.3M).

**Payments in Lieu**

Payments in Lieu-Other: \$55,000

Additional revenue as a result of an increase in assessment value for 2018.

Heads and Beds: \$65,600

University & Colleges - \$58,975

Jail - \$6,150

Hospital - \$475

This surplus is due to largely increased student enrollment.

**Corporate Utilities**

Hydro: \$500,000

An overall surplus in hydro costs of \$1,300,000 is being projected to year end. Of this amount, \$500,000 relates to tax levy supported areas. The remaining \$800,000 projected year-end hydro surplus relates to sewer surcharge funded areas.

This analysis is reflective of information available for the months of January to August 2018. Consumption data indicates a decrease of (1.4%) and a corresponding decrease in costs of (11.8%) compared to 2017. The cost decrease is primarily related to the reduction in the Global Adjustment rate which has resulted from the two wastewater treatment plants being classified as Class A accounts in July 2017. In addition, the implementation of the Fair Electricity Plan and the recent elimination of the debt retirement charge effective April 1, 2018 continue to have a positive impact on cost savings. Efforts to reduce electricity consumption and contain operating costs are critical and continue to be a central focus of the Corporate Energy Initiatives Division of Finance. This surplus also takes into account approximately \$2.2 million of capital transfers anticipated at year end.

It should be noted that variability remains high when attempting to project future hydro costs given several risk factors such as: the impact of peak demand and global adjustment factors, the impact of the number of participants in the ICI (Industrial Conservation Initiative) program and the uncertainty in provincial government policy.

Natural Gas: \$61,000

An overall surplus for Natural Gas of \$94,000 is being projected to year end. Of this amount, \$61,000 relates to tax levy supported areas. The remaining \$33,000 surplus relates to sewer surcharge funded areas. This analysis is reflective of information available for the months of January to August 2018. Consumption of natural gas increased by 38.8% mainly as a result of significantly colder winter/spring temperatures compared to 2017 with average monthly temperatures being 4 degrees colder, as well as the operation of the CHP unit at Huron Lodge.

Water: (\$44,000)

An overall deficit for Water of (\$82,000) is being projected to year end. Of this amount, a (\$44,000) relates to tax levy supported areas. The remaining (\$38,000) deficit relates to sewer surcharge funded areas. This analysis is reflective of information available for the months of January to August 2018. Consumption data has identified some monthly operational anomalies at a few facilities, which has since been resolved. This has resulted in an increase in consumption of 2.4% and corresponding costs of 7.7% when compared to 2017 actuals for the comparable period.

District Energy: (\$100,000)

This analysis is reflective of information available for the months of January to May 2018. Consumption and costs have increased primarily as a result of colder, winter temperatures. Based on the information available, a (\$100,000) budget deficit is being projected to year end.

**Summary of Description**

	<b>Category</b>	<b>Amount</b>
<i>Corporate Accounts</i>		
1. Sewer Surcharge Recovery	Recovery of Expenditures	47,036
2. Capital Interest Income	Investment Income & Dividends	600,000
3. Interest Earned on Investments	Investment Income & Dividends	800,000
4. Interest Paid to Reserves	Investment Income & Dividends	(550,000)
5. Interest and Penalties on Receivables	Other Miscellaneous Revenue	(33,000)
6. Sick Leave Gratuity	Salaries & Benefits	(500,000)
7. Corporate Salary Provision	Salaries & Benefits	3,760,000
8. MPAC	Financial Expenses	(3,144)
9. Waiver of Fees	Financial Expenses	(76,565)
10. Casino Hosting Fee	User Fees, Permits & Charges	(1,000,000)
11. Payments in Lieu	Taxes - Municipal	120,600
Total Corporate Accounts		<u>\$ 3,164,927</u>
<i>Corporate Utilities</i>		
11. Hydro	Utilities, Insurance & Taxes	500,000
12. Natural Gas	Utilities, Insurance & Taxes	61,000
13. Water	Utilities, Insurance & Taxes	(44,000)
14. District Energy	Utilities, Insurance & Taxes	\$ (100,000)
Total Corporate Utilities		<u>\$ 417,000</u>
<b>Net Year End Surplus/(Deficit)</b>		<u><u>\$ 3,581,927</u></u>

**Mitigating Steps**

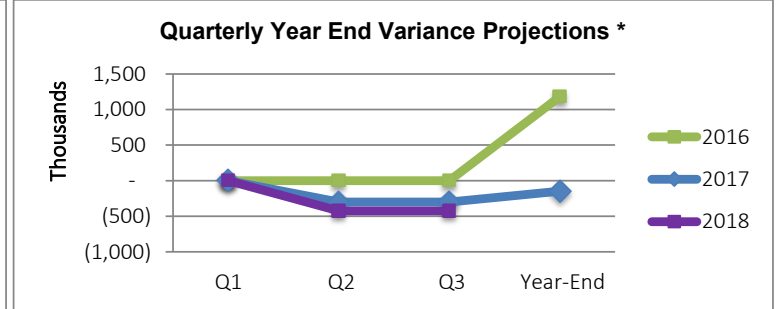
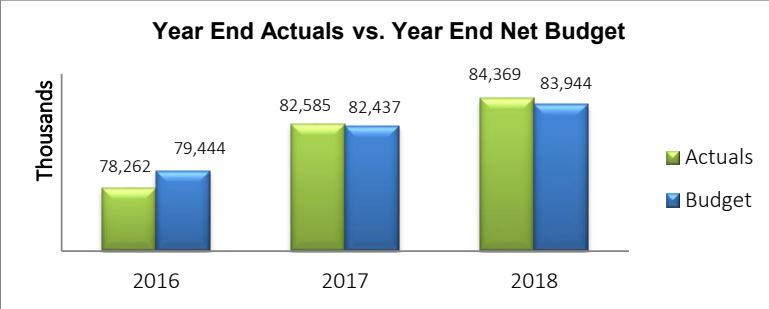
**WINDSOR POLICE SERVICES**

**Financial Summary**

	2016	2017	2018
	Financials	Financials	Financials
Annual Gross Budget (GB)	88,950,982	92,773,764	95,600,360
Annual Net Budget	79,444,014	82,437,022	83,943,525
Annual Net Expenditures	78,262,481	82,585,404	84,368,525
<b>Year End Variance</b>	<b>1,181,533</b>	<b>(148,382)</b>	<b>(425,000)</b>
Variance as % of GB	1.3%	-0.2%	-0.4%

	2016	2017	2018
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	(300,000)	(425,000)
Third Quarter (Q3)	-	(300,000)	(425,000)
<b>Year-End (Q4)*</b>	<b>1,181,533</b>	<b>(148,382)</b>	<b>-</b>

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



**Description**

**NOTE:** The financial detail below was provided by Windsor Police Services (WPS) administration, as the Finance Dept. does not provide financial support to WPS.

The WPS continues to aggressively monitor and control overtime costs. However, with the occurrence of unforeseen major crimes, and the corresponding investigation and court costs, overtime will rise accordingly. For 2018 to date, the WPS has already had 5 homicides, which are highly resource intensive. Further, WSIB costs continue to increase due mainly to high administrative rates. These are largely uncontrollable costs due to the nature of the operations, however, WPS has been proactively working to decrease the number of incidences.

The Service has also been very diligent in delaying the replacement of various minor equipment and trying to extend the life through repairs and maintenance. Unfortunately, we have begun to reach the point where equipment has become obsolete, with service and parts no longer available. This is resulting in unforeseen replacements in order to continue to provide service and to ensure the health and safety of our employees. All purchasing is done in accordance with the City Purchasing By-law.

**Summary of Description**

	Category	Amount
1. Overtime & WSIB	Salaries & Benefits	\$ (150,000)
2. Minor Equipment	Minor Capital	(275,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (425,000)</b>

**Mitigating Steps**

**AGENCY GRANTS**

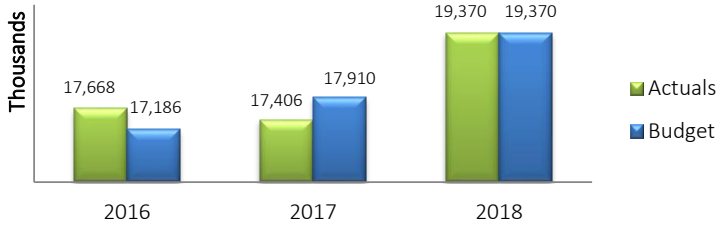
**Financial Summary**

	2016	2017	2018
	Financials	Financials	Financials
Annual Gross Budget (GB)	17,286,927	18,010,674	20,195,286
Annual Net Budget	17,186,329	17,910,076	19,369,688
Annual Net Expenditures	17,668,299	17,406,072	19,369,688
<b>Year End Variance</b>	<b>(481,970)</b>	<b>504,004</b>	<b>0</b>
Variance as % of GB	-2.7%	2.8%	

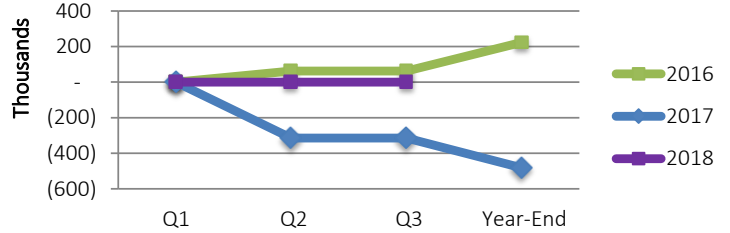
	2016	2017	2018
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	62,000	(314,000)	-
Third Quarter (Q3)	62,000	(314,000)	-
Year-End (Q4)*	223,464	(481,970)	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

No significant variances projected at this time.

**Summary of Description**

Projected to end the year within budget estimates

Category

Amount

\$ -

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

**\$ -**

**Mitigating Steps**



**COMMITTEES OF COUNCIL**

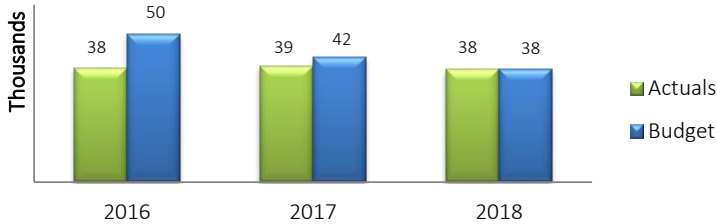
**Financial Summary**

	2016	2017	2018
	Financials	Financials	Financials
Annual Gross Budget (GB)	49,920	42,120	38,250
Annual Net Budget	49,920	42,120	38,250
Annual Net Expenditures	38,460	39,159	38,250
<b>Year End Variance</b>	<b>11,460</b>	<b>2,961</b>	<b>0</b>
Variance as % of GB	27.2%	7.0%	

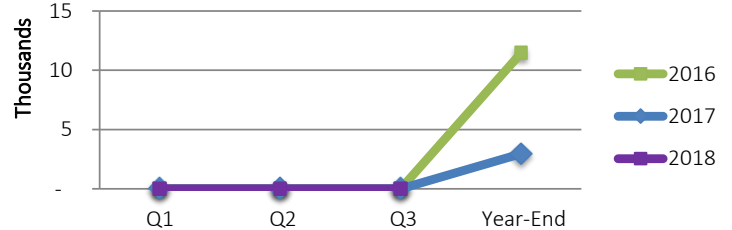
	2016	2017	2018
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	11,460	2,961	-

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

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



**Quarterly Year End Variance Projections \***



**Description**

No significant variances projected at this time.

**Summary of Description**

Projected to end the year within budget estimates

Category

Amount

\$ -

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

**\$ -**

**Mitigating Steps**