

Appendix A

2019 YEAR-END OPERATING VARIANCE SUMMARY BY DEPARTMENT / DIVISION

Departments/Divisions	Page #	2018			2019			
		Q2 (May 31) Projected Surplus / (Deficit)	Year End Surplus/ (Deficit)	YE % Var. Of Gross Bgt. Surplus/ (Deficit)	Annual Gross Budget	Annual Net Budget	Q2 (May 31) Projected Surplus / (Deficit)	YE % Var. Of Gross Bgt. Surplus/ (Deficit)
Representation								
Mayor's Office	2	-	\$ 9,687	1.9%	905,325	905,325	-	0.0%
Council Administrative Services	3	-	\$ 28,205	4.7%	966,269	689,104	-	0.0%
Total Representation		-	\$ 37,892	3.4%	1,871,594	1,594,429	-	0.0%
Office of the Chief Administrative Officer								
CAO's Office	4	85,000	\$ 170,118	12.9%	1,315,018	1,285,018	125,000	9.5%
Office of the City Solicitor								
Planning & Building	5	220,000	\$ (42,184)	-0.4%	10,487,849	4,456,479	-	0.0%
Legal	6	(333,000)	\$ (87,047)	-0.5%	17,623,980	7,030,325	(190,000)	-1.1%
Fire & Rescue Services	7	(332,000)	\$ (457,162)	-1.0%	51,711,505	50,613,002	(340,000)	-0.7%
Total Office of the City Solicitor		(445,000)	\$ (586,393)	-0.8%	79,823,334	62,099,806	(530,000)	-0.7%
Office of the Chief Financial Officer								
Finance	8	-	\$ 873	0.0%	11,261,685	6,727,929	(39,000)	-0.3%
Information Technology	9	14,500	\$ 114,264	1.4%	8,260,494	6,845,055	-	0.0%
Total Office of the Chief Financial Officer		14,500	\$ 115,137	0.6%	19,522,179	13,572,984	(39,000)	-0.2%
Office of City Clerk								
Council Services	10	65,000	\$ 182,128	1.7%	10,843,660	6,976,218	(130,000)	-1.2%
Human Resources	11	-	\$ 4,268	0.1%	6,440,414	5,409,401	-	0.0%
Windsor Public Library	12	-	\$ 322,389	3.4%	9,271,926	8,020,055	60,000	0.6%
Total Office of City Clerk		65,000	\$ 508,785	2.0%	26,556,000	20,405,674	(70,000)	-0.3%
Office of Parks, Recreation, Culture and Facilities								
Parks & Facilities	13-14	111,000	\$ (4,890)	0.0%	40,059,107	26,745,896	154,000	0.4%
Recreation & Culture	15	(100,000)	\$ 238,860	1.0%	24,647,287	12,942,576	-	0.0%
Total Office of Parks, Recreation, Culture and Facilities		11,000	\$ 233,970	0.4%	64,706,394	39,688,472	154,000	0.2%
Office of the City Engineer								
Engineering	16-17	(61,500)	\$ (454,241)	-1.7%	27,422,762	3,236,253	(322,000)	-1.2%
Public Works Operations	18	625,500	\$ 2,391	0.0%	55,964,369	27,179,197	845,000	1.5%
Transit Windsor	19-20	(710,000)	\$ (195,008)	-0.6%	36,061,034	14,425,771	405,000	1.1%
Total Office of the City Engineer		(146,000)	\$ (646,858)	-0.6%	119,448,165	44,841,221	928,000	0.8%
Community Development & Health								
Employment & Social Services	21	520,500	\$ 691,753	0.6%	117,503,235	7,664,726	-	0.0%
Housing & Children's Services/WECHC	22	350,600	\$ 217,503	0.2%	121,414,027	23,642,230	-	0.0%
Huron Lodge	23-24	(43,000)	\$ (131,868)	-0.6%	23,995,061	7,486,524	(98,000)	-0.4%
Total Community Development & Health		828,100	\$ 777,388	0.3%	262,912,323	38,793,480	(98,000)	0.0%
Corporate Accounts	25-26	1,638,927	\$ 2,329,094	1.0%	237,806,759	(330,380,367)	1,937,657	0.8%
Total City Departments Prior to Contingency & Additional Council-Approved Funding		2,051,527	\$ 2,939,133	0.4%	813,961,766	(108,099,283)	2,407,657	0.3%
Corporate Contingency Approved in 2019 Budget		-	\$ -	0%	3,500,000	3,500,000	-	0%
Surplus (Deficit) Subtotal		2,051,527	\$ 2,939,133	0.4%	817,461,766	(104,599,283)	2,407,657	0.3%
Agencies, Boards & Commissions								
Windsor Police Services	27	(425,000)	\$ (587,065)	-0.6%	106,512,992	88,737,654	(474,000)	-0.4%
Agency Grants	28	-	\$ 429,914	2.1%	19,420,107	19,319,509	-	0.0%
Committees of Council	29	-	\$ 6,782	16.1%	42,120	42,120	-	0.0%
Total Agencies, Boards & Commissions		(425,000)	\$ (150,369)	-0.1%	125,975,219	108,099,283	(474,000)	-0.4%
2019 Net Operating Budget Surplus (Deficit)		1,626,527	\$ 2,788,764	0.3%	943,436,985	0	1,933,657	0.2%

0 \$ (322,389)

Less: Windsor
Public Library (60,000)

\$ 1,626,527 \$ 2,466,375

1,873,657 0.2%

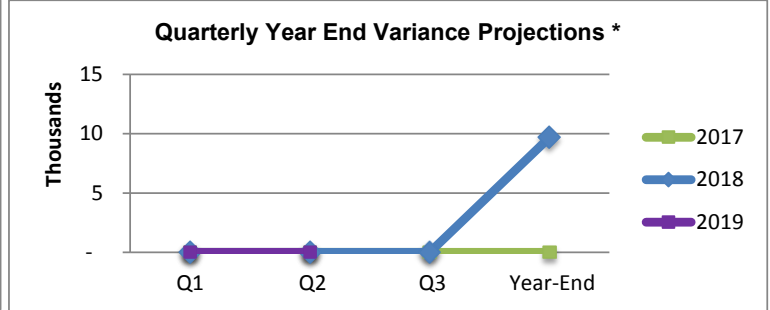
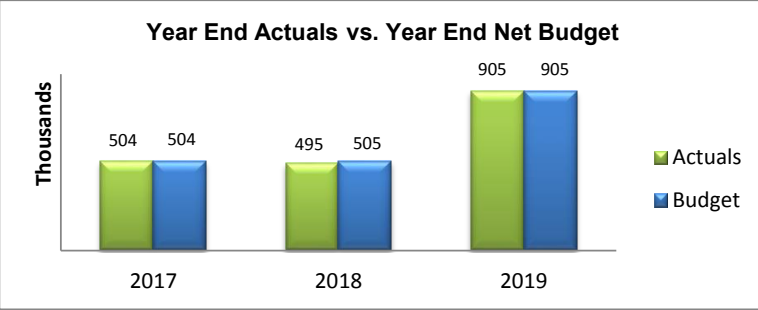
MAYOR'S OFFICE

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	504,157	504,753	905,325
Annual Net Budget	504,157	504,753	905,325
Annual Net Expenditures	504,157	495,066	905,325
Year End Variance	0	9,687	0
Variance as % of GB		1.9%	

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	-	9,687	-

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



Description

No significant variances projected at this time.

Summary of Description

Category	Amount
	\$ -
Net Year End Surplus/(Deficit)	\$ -

Mitigating Steps

N/A

COUNCIL ADMINISTRATIVE SERVICES

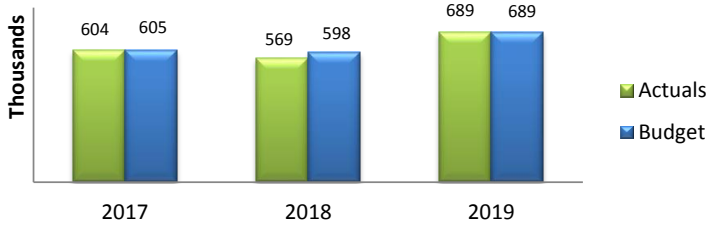
Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	604,938	597,657	966,269
Annual Net Budget	604,938	597,657	689,104
Annual Net Expenditures	603,657	569,452	689,104
Year End Variance	1,281	28,205	0
Variance as % of GB	0.2%	4.7%	

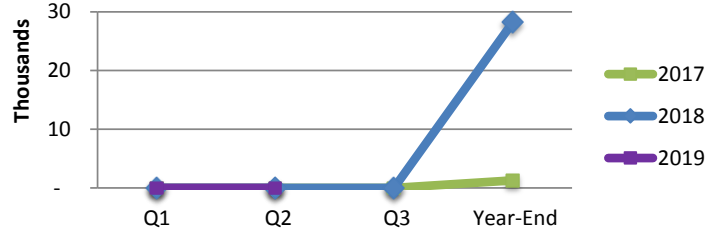
	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	1,281	28,205	-

* 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
Net Year End Surplus/(Deficit)	\$ -

Mitigating Steps

N/A

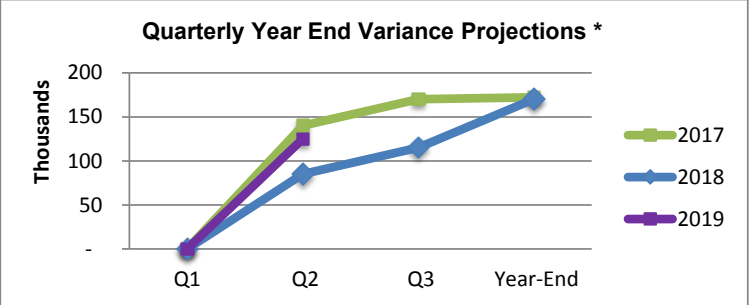
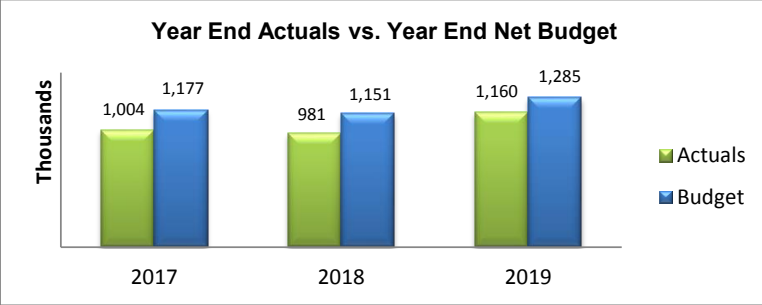
CAO'S OFFICE

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	1,333,810	1,320,807	1,315,018
Annual Net Budget	1,176,539	1,151,348	1,285,018
Annual Net Expenditures	1,004,311	981,230	1,160,018
Year End Variance	172,228	170,118	125,000
Variance as % of GB	13.0%	12.9%	9.5%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	140,000	85,000	125,000
Third Quarter (Q3)	170,000	115,000	-
Year-End (Q4)*	172,228	170,118	-

* 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 while a surplus is projected as of 2nd quarter 2019, there is a possibility that a portion of these funds may be used by year end.

Summary of Description

Category	Amount
1 Salary Gapping	\$ 50,000
2 Corporate Consulting	\$ 35,000
3 Minor Variances in Various Accounts	\$ 40,000
Net Year End Surplus/(Deficit)	\$ 125,000

Mitigating Steps

N/A

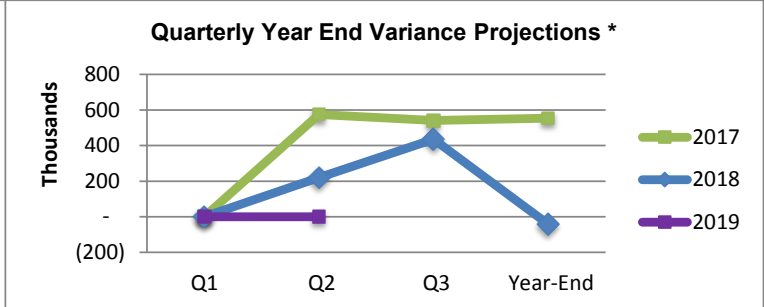
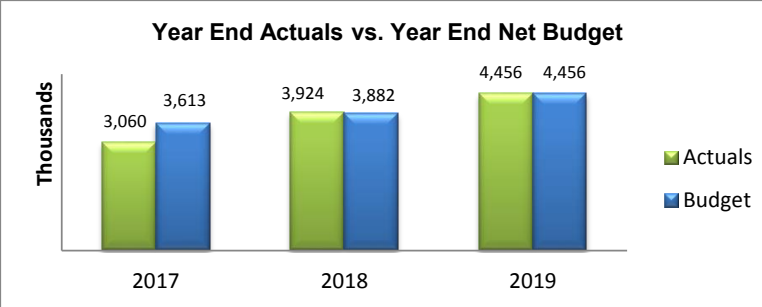
PLANNING AND BUILDING

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	8,742,973	9,743,666	10,487,849
Annual Net Budget	3,613,431	3,881,662	4,456,479
Annual Net Expenditures	3,059,647	3,923,846	4,456,479
Year End Variance	553,784	(42,184)	0
Variance as % of GB	5.7%	-0.4%	

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	574,400	220,000	-
Third Quarter (Q3)	540,600	435,400	-
Year-End (Q4)*	553,784	(42,184)	-

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



Description

For the 2019 fiscal year, the Planning & Building department is anticipating to break even with a zero variance within the tax levy funded portion of their operating budget.

Salary Gapping: \$134,000

Savings of \$134,000 have been realized to date due to staff turnover in various divisions.

User Fee Revenue shortfall: (\$200,000)

A potential net revenue shortfall of (\$200,000) is anticipated due to a lower than expected volume of administrative fees revenue being realized in the area of property standards and bylaw enforcement. Staff are currently heavily involved with follow up of issued warnings and orders as well as legal proceedings on existing files while still continuing proactive efforts.

Overtime: (\$12,000)

Building Services staff have been working extra in order to address the large influx of permit applications received as well as handling the transition to full digitalization of applications from the development community. Staff doing by-law related work (property standards and rental units) have also been incurring some overtime to address the existing work volume.

Miscellaneous Expense Accounts: \$78,000

A collective surplus in miscellaneous expense accounts of \$78,000 is anticipated, which will help offset some of the above identified negative variance amounts.

Summary of Description

Category	Amount
1. Salary Gapping	\$ 134,000
2. Overtime	\$ (12,000)
3. User Fee Revenue	\$ (200,000)
4. Miscellaneous Expense Accounts	\$ 78,000

Net Year End Surplus/(Deficit)

\$ -

Mitigating Steps

Administration continuously seeks out opportunities for efficiencies in carrying out its operations and controlling costs. The department also pursues new technologies to assist with better service delivery, while at the same time maintaining a balance of resources adequate to meet the demands and volume of customer activity. The Evolta project (digitizing of the permits process), currently being implemented, will aid in that regard.

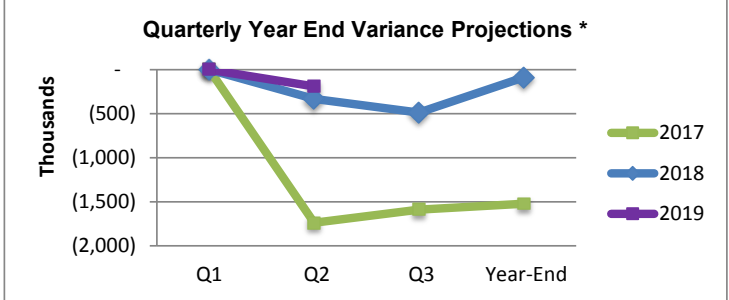
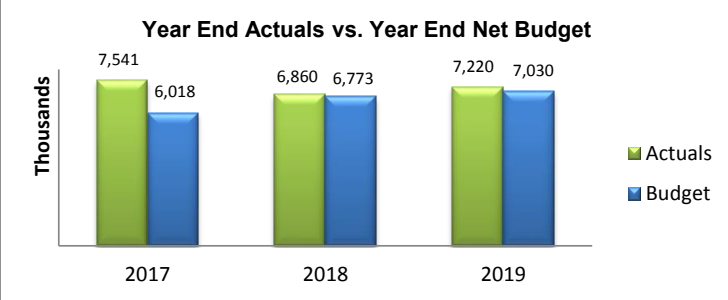
LEGAL

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	17,009,347	17,162,635	17,623,980
Annual Net Budget	6,018,338	6,772,609	7,030,325
Annual Net Expenditures	7,541,319	6,859,656	7,220,325
Year End Variance	(1,522,981)	(87,047)	(190,000)
Variance as % of GB	-8.9%	-0.5%	-1.1%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(1,738,000)	(333,000)	(190,000)
Third Quarter (Q3)	(1,589,740)	(487,000)	-
Year-End (Q4)*	(1,522,981)	(87,047)	-

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



Description

Overall, the Legal Department has a projected deficit of \$190,000. The variance is comprised of the following:

Legal Services Cost: (\$250,000)

The external legal services account has a projected deficit of (\$250,000), 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.

It should be noted that the Legal Department monitors all expenses and has restrained expenditures in those line items within its direct control to partially offset the largely uncontrollable expenditures for outside legal counsel. The department's deficit is driven by the largely uncontrollable costs for outside legal counsel for the reasons described above.

Salary Gapping: \$60,000

A projected net surplus of \$60,000 across all divisions in the salary accounts due to position vacancies and salary gapping.

Summary of Description

	Category	Amount
1. Legal Services Costs	Purchased Services	(250,000)
3. Position Vacancies & Salary Gapping	Salaries & Benefits	60,000

Net Year End Surplus/(Deficit)	\$ (190,000)
---------------------------------------	---------------------

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.

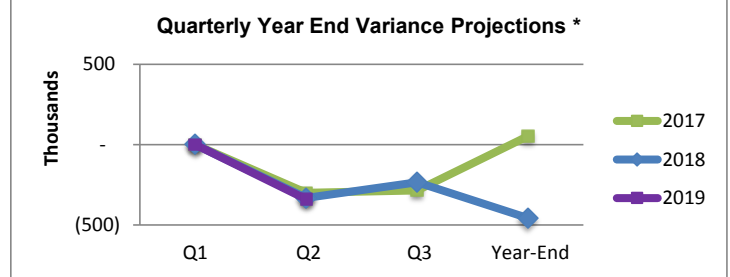
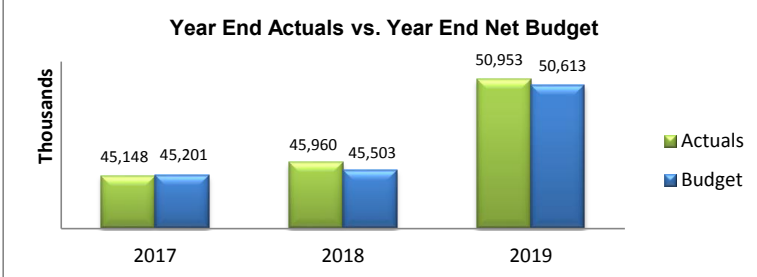
FIRE & RESCUE SERVICES

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	46,176,988	46,493,654	51,711,505
Annual Net Budget	45,201,199	45,502,965	50,613,002
Annual Net Expenditures	45,148,217	45,960,127	50,953,002
Year End Variance	52,982	(457,162)	(340,000)
Variance as % of GB	0.1%	-1.0%	-0.7%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(299,600)	(332,000)	(340,000)
Third Quarter (Q3)	(286,000)	(234,000)	-
Year-End (Q4)*	52,982	(457,162)	-

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



Description

Windsor Fire & Rescue Services is currently projecting an estimated year-end deficit variance of (\$340,000), which consists of the following:

Personal Protective Equipment (PPE): (\$15,000)

The Fire and Rescue division is projecting a (\$15,000) shortfall in the PPE cleaning account due to service contract ending September 1, 2019. It has been communicated that current rate for PPE cleaning will not be achievable. The new rate will likely be significantly higher than the current rate. WFRS contacted other suppliers for an estimate and rate per item was also quoted higher. Purchasing is currently involved in identifying options for this service going forward. The 2019 variance impact will be fairly minimal due to timing of contract expiry, however a 2020 budget request will be put forward to reflect this cost increase. A rigorous cleaning and inspection program is required to ensure firefighters do not wear contaminated gear any longer than is necessary. This is an essential step in reducing harmful exposures to carcinogenic agents associated with contaminated Bunker Gear. The cleaning process benefits the health of our staff, lowering the risk of occupational disease.

Miscellaneous: (\$25,000)

The Communication division will incur a deficit in Crisys software maintenance account of (\$15,000) due to additional cost for vehicle technology solutions and 2% inflationary annual increase from the vendor. The software solutions provide efficiencies in business processes like: deployment of resources, operations at emergency scenes and functionality throughout ongoing in-station daily tasks. Also, the Training division will incur a deficit of (\$10,000) in recruit training costs.

User Fee Revenue for Windsor Fire and Rescue Services: (\$30,000)

Fire & Rescue department is projecting a shortfall of (\$30,000) in User Fee revenue for Apparatus and Fire Operation divisions.

Net Salary Variance: (\$270,000)

A net deficit of (\$270,000) is projected to incur in the net salary accounts for the Windsor Fire and Rescue Services.

The variance consists of Fire Operations division overtime deficit in the amount of (\$300,000). The department is experiencing increased number of long term absences as well as unexpected staffing changes, creating a greater number of vacancies. Emergency Communication department is projected to incur an overtime deficit of (\$60,000) due to scheduling to fill vacant hours in dispatch. Remaining overtime deficit of (\$22,000) is due to heavy workloads among various remaining departments. Finally, a surplus of \$112,000 is projected from salary gapping budget of \$150,000 which is a reflection of vacancies projected causing overtime mainly in Fire Operations division. Within this surplus lies (\$18,731) deficit from Retro Compression pay paid out from the new WPPFA labour agreement approved in July 2018. There are provisional funds in corporate accounts related to Corporate Salary & Wage to offset this variance.

Summary of Description

	Category	Amount
1. Personal Protective Equipment cleaning	Purchased Services	\$ (15,000)
2. Other Miscellaneous Expenses	Purchased Services	(25,000)
3. User Fee	User Fees, Permits & Charges	(30,000)
4. Net Salary Variance	Salaries & Benefits	(270,000)
		-
Net Year End Surplus/(Deficit)		\$ (340,000)

Mitigating Steps

The Fire and Rescue Services division will continue to mitigate overtime variance through attendance management process and take reasonable steps to reduce or eliminate other expense variances, while maintaining approved service levels.

FINANCE

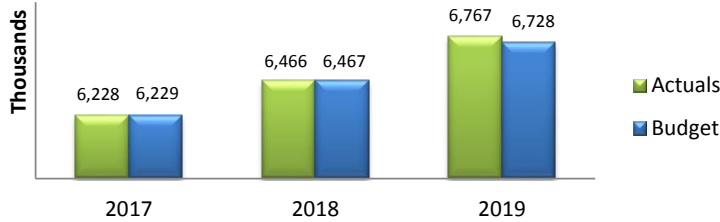
Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	9,445,098	10,259,010	11,261,685
Annual Net Budget	6,229,178	6,467,287	6,727,929
Annual Net Expenditures	6,228,301	6,466,414	6,766,929
Year End Variance	877	873	(39,000)
Variance as % of GB	0.0%	0.0%	-0.3%

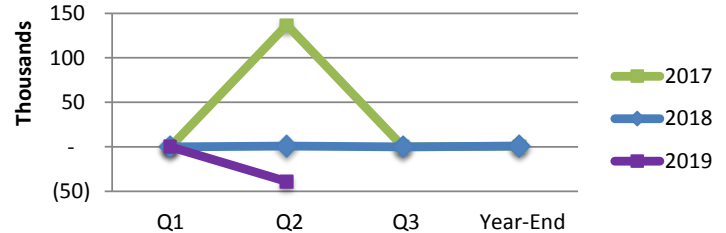
	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	137,000	873	(39,000)
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	877	873	-

* 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

Finance is projecting an operating budget variance of (\$39,000).

Salaries: \$40,000

Salaries is currently trending towards a year-end surplus of approximately \$40,000.

External Revenue: (\$84,000)

External revenue is trending towards an approximate net deficit of (\$84,000) primarily due to the Tax Lien Registration fees. Positive economic conditions which has afforded taxpayers the ability to address situations involving tax arrears has resulted in a decreased number of tax lien registrations.

Other: \$5,000

Other miscellaneous accounts are trending towards a slight surplus of \$5,000.

Summary of Description

	Category	Amount
1. Salaries	Salaries & Benefits	\$ 40,000
2. External Revenues	Other Miscellaneous Revenue	\$ (84,000)
3. Minor Variances in Various Accounts	Other Miscellaneous Expenditures	\$ 5,000
Net Year End Surplus/(Deficit)		\$ (39,000)

Mitigating Steps

N/A

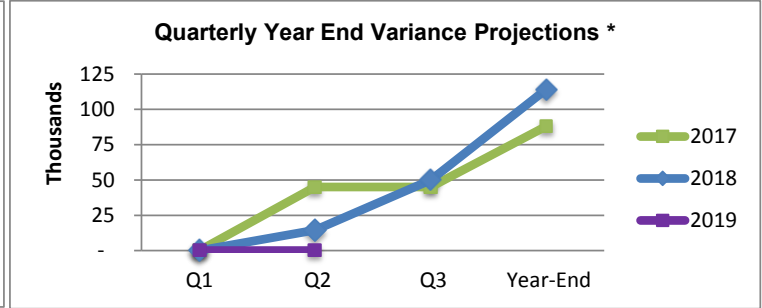
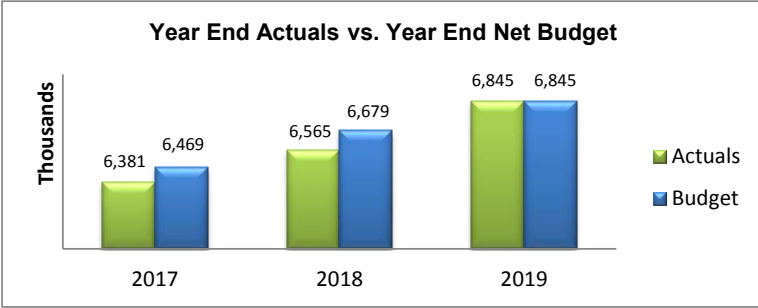
INFORMATION TECHNOLOGY (I.T.)

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	7,744,735	7,954,334	8,260,494
Annual Net Budget	6,469,296	6,678,895	6,845,055
Annual Net Expenditures	6,381,192	6,564,631	6,845,055
Year End Variance	88,104	114,264	0
Variance as % of GB	1.1%	1.4%	

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	45,000	14,500	-
Third Quarter (Q3)	45,000	50,000	-
Year-End (Q4)*	88,104	114,264	-

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



Description

Council Resolution B7/2019 approved the 2019 Operating Budget which included one-time funding of up to \$140,000 from the Budget Stabilization Reserve (BSR) for Information Technology (I.T.) security initiatives. While it is anticipated I.T. will have a small year end surplus, it is expected that some one-time funding will still be required in order to maintain a neutral year end variance.

Summary of Description

- 1. Minor Variances in Various Accounts
 - 2. Security Initiatives
 - 3. Recovery From BSR
- Net Year End Surplus/(Deficit)**

Category	Amount
Other Miscellaneous Expenditures	\$ 55,000
Purchased Services	\$ (120,000)
Transfers from Other Funds	\$ 65,000
Total	\$ -

Mitigating Steps

N/A

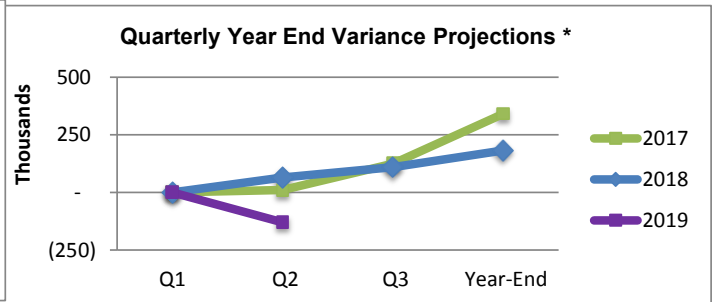
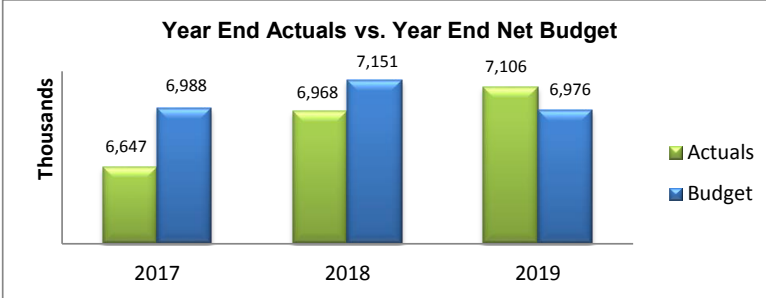
COUNCIL SERVICES

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	10,193,204	10,483,425	10,843,660
Annual Net Budget	6,988,231	7,150,594	6,976,218
Annual Net Expenditures	6,646,938	6,968,466	7,106,218
Year End Variance	341,293	182,128	(130,000)
Variance as % of GB	3.3%	1.7%	-1.2%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	10,000	65,000	(130,000)
Third Quarter (Q3)	125,000	110,000	-
Year-End (Q4)*	341,293	182,128	-

* Note: Year-end numbers are based on actual results, not 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 a deficit of (\$130,000) at the end of 2019 as outlined below.

By-Law: (\$170,000)

Revenue shortfall due to the new Dirty Yard Work Order Fee introduced with the intent to deter property owners from violating the Dirty Yard By-law 3-2006. If successful, it would actually create a deficit for the program. During budget deliberations, the fee was increased from the proposed \$75 per violation to full cost recovery at \$215 per violation. (Originally the fee was to be applied to the first and subsequent offences, as opposed to on the second and subsequent offences). As a result of this change, a potential shortfall in the anticipated revenue of \$170,000 is being projected. Given the early stage of the program's implementation, it is still unclear how the public will respond to the new fee. It is, however, anticipated that the fee will be an effective deterrent as intended, and the volume of filed complaints will decrease as a result. Administration will monitor this new program closely and take proactive actions to mitigate any variances.

Salary Gapping: \$40,000

Some budgeted positions are vacant since beginning of 2019, resulting in a surplus projection of \$40,000 at the end of the year. The positions are anticipated to be filled in the second half of the year.

Summary of Description

Category	Amount
1. By Law Enforcement Revenue	(170,000)
2. Salary Gapping	\$ 40,000
Net Year End Surplus/(Deficit)	\$ (130,000)

Mitigating Steps

N/A

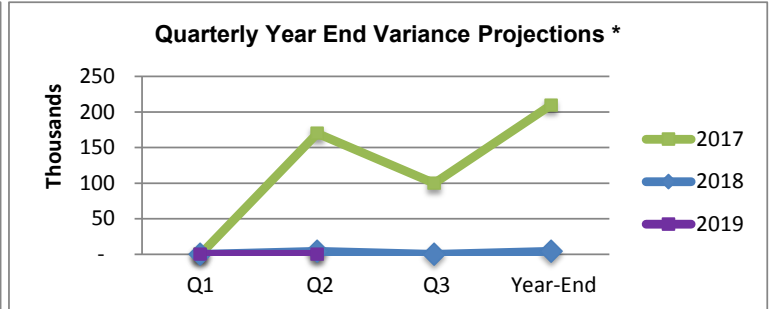
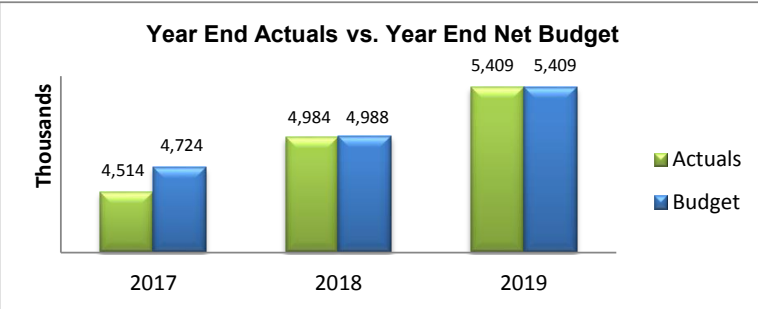
HUMAN RESOURCES

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	5,015,420	5,364,825	6,440,414
Annual Net Budget	4,723,763	4,988,419	5,409,401
Annual Net Expenditures	4,514,131	4,984,151	5,409,401
Year End Variance	209,632	4,268	0
Variance as % of GB	3.9%	0.1%	

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	170,000	4,268	-
Third Quarter (Q3)	100,000	-	-
Year-End (Q4)*	209,632	4,268	-

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



Description

No significant variances projected at this time.

Summary of Description

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

Mitigating Steps

N/A

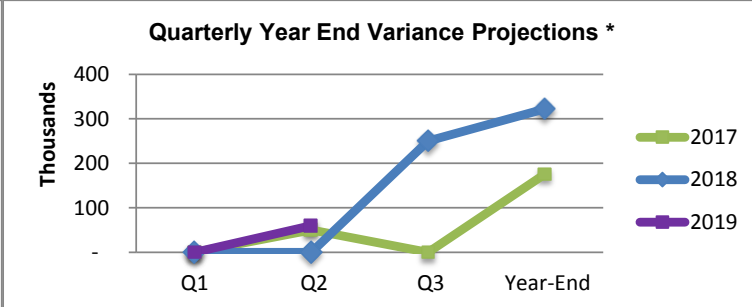
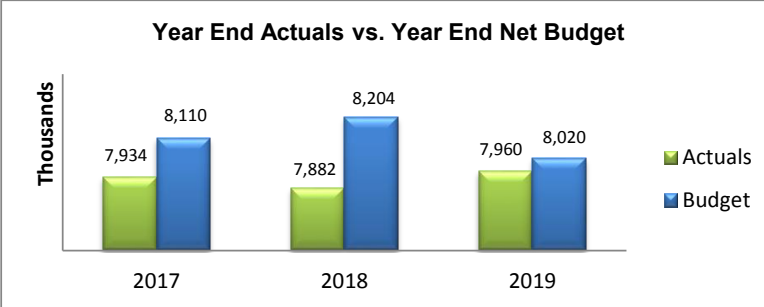
WINDSOR PUBLIC LIBRARY

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	9,173,305	9,386,489	9,271,926
Annual Net Budget	8,109,957	8,203,937	8,020,055
Annual Net Expenditures	7,934,133	7,881,548	7,960,055
Year End Variance	175,824	322,389	60,000
Variance as % of GB	1.9%	3.4%	0.6%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	50,000	-	60,000
Third Quarter (Q3)	-	250,000	-
Year-End (Q4)*	175,824	322,389	-

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



Description

Staff Gapping \$60,000

Some budgeted positions were vacant since the beginning of 2019. In addition, there are planned leave of absences scheduled in the year, resulting in a surplus of \$60,000 in salaries and benefits. Vacancies are projected to be filled by July 1, 2019.

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

Category	Amount
1. Staff Gapping	\$ 60,000
	\$ -
Net Year End Surplus/(Deficit)	\$ 60,000

Mitigating Steps

N/A

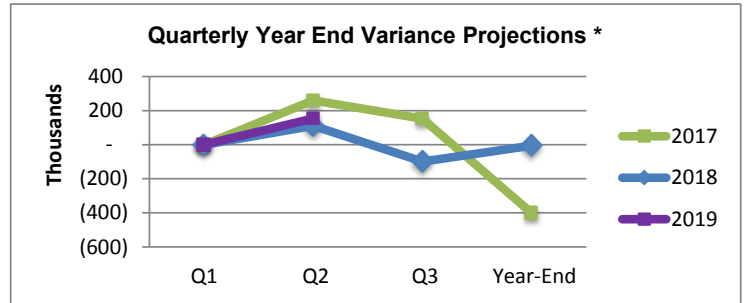
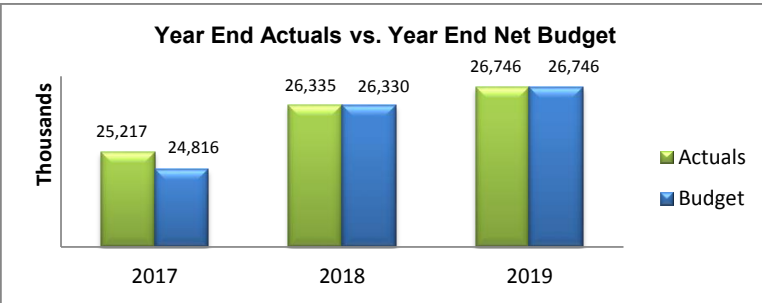
PARKS & FACILITIES

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	39,518,665	41,239,338	40,059,107
Annual Net Budget	24,815,537	26,330,162	26,745,896
Annual Net Expenditures	25,217,303	26,335,052	26,591,896
Year End Variance	(401,766)	(4,890)	154,000
Variance as % of GB	-1.0%	0.0%	0.4%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	259,800	111,000	154,000
Third Quarter (Q3)	153,500	(99,200)	-
Year-End (Q4)*	(401,766)	(4,890)	-

* 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 is reporting a year-end surplus of \$154,000.

Parks

The Parks division is reporting a small surplus of \$3,000 for the year ended December 31st, 2019. This surplus position is primarily as a result of the salary gapping from the timing of the budget approval for 2019 for new positions approved by Council. The cost savings from the delay in filling positions for permanent staffing have been offset by temporary staffing cover workload requirements in various divisions across the Department. The Parks department also experienced increased rainfall in spring maintenance periods within parklands which has resulted in increased overtime levels and required additional unbudgeted activities with flood mitigation which required immediate resolution. The Department continues to work diligently to mitigate expenditures in order to stay within the approved Council approved budget for 2019. The following budget variances are detailed for the year within the department.

Salary Recovery from Capital (\$74,000)

The Parks Design and Development division was expected in the 2019 budget to recover the majority of the salary costs from Capital. This division also works on the completion of ward funded projects and operational support for amenities within parklands. Therefore, there is a variance for the salary expenditures that remain in the operating costs for Parks which were not recovered from capital projects.

User Fees (\$7,000):

The budget deficit in this category is a result of the cancellation of recreational programming at Ojibway Park Nature Centre by school groups as a result of the amount of rainfall in Q1. In addition during the year, there was a delay in the timing of the user fees rates approvals to April 1st which is expected to yield some small variances to budget.

Salary and Wages: \$84,000

The delay in the hiring of new positions approved within the Parks operating budget on April 1st has yielded surplus amounts of \$397,000, which represents the variance from the annualized salaries and forecasting timing of hirings. There are some additional costs related to overtime which have yielded a deficit of (\$181,000) in Parks Operations resulting from increased rainfall levels which have extended the normal periods maintenance of parks and sports fields to maintain service levels. Temporary staffing has also offset the salary and benefit surplus with a forecasted deficit in this category (\$132,000) to accommodate staffing required for the completion of work in various divisions across the department.

Facility Operations

The Facility Operations Division is anticipating a potential surplus of \$151,000 for 2019.

Salaries and Wages: \$119,000

Facilities Operations is projecting a surplus of \$119,000 for salaries and wages in 2019. This is due to some maintenance positions (Building Automation and Controls Technician, Facilities Technician) being vacant for the first two quarters. The expectation is that these positions will be filled before the end of the year. The remainder of the surplus is due to leaves of absence and the timing of filling vacant positions.

Appendix A - 2019 Q2 Operating Budget Variance

Maintenance Parts & Materials: \$32,000

Based on the trend for the first two quarters, Facilities Operations is anticipating a surplus of \$32,000 for maintenance in 2019. This is mainly due to reduced spending on parts and materials; however, spending may increase in the third and fourth quarters, depending on the number and type of work orders that are requested.

Summary of Description

	Category	Amount
<i>Parks</i>		
Salary Recovery From Capital	Recovery of Expenditures	\$ (74,000)
Salary Gapping	Operating & Maintenance Supplies	\$ 84,000
User Fees	User Fees, Permits & Charges	\$ (7,000)
		<u>\$ 3,000</u>
<i>Facility Operations</i>		
Salary Gapping	Salaries & Benefits	\$ 119,000
Maintenance Parts and Materials	Operating & Maintenance Supplies	\$ 32,000
		<u>\$ 151,000</u>
Net Year End Surplus/(Deficit)		<u>\$ 154,000</u>

Mitigating Steps

The Parks & Facility Operations department will continue to monitor variances throughout 2019 and take any reasonable steps to reduce or eliminate variances, while mitigating any negative impact on service levels.

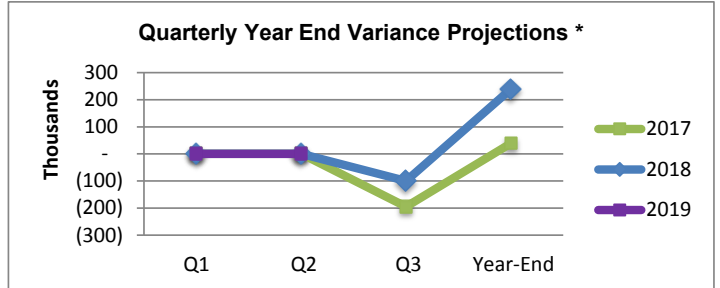
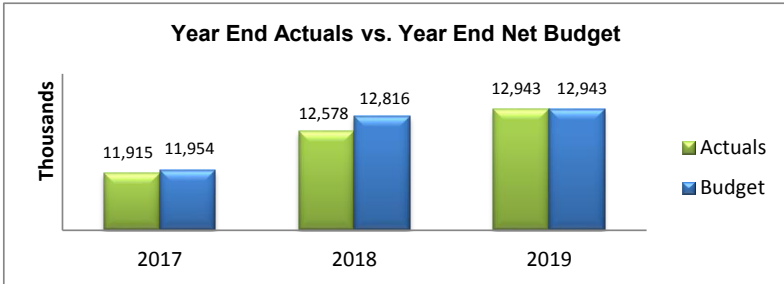
RECREATION & CULTURE

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	23,789,014	24,114,601	24,647,287
Annual Net Budget	11,953,684	12,816,436	12,942,576
Annual Net Expenditures	11,914,933	12,577,576	12,942,576
Year End Variance	38,751	238,860	0
Variance as % of GB	0.2%	1.0%	

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	(195,000)	(100,000)	-
Year-End (Q4)*	38,751	238,860	-

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



Description

The Recreation & Culture Department has no materially significant variance to report at this time. The majority of revenue for Recreation & Culture is realized in the third and fourth quarters of the year and 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 projection has significant risk of fluctuation and will be monitored closely. Although there are some variances within the various Recreation & Culture operating divisions, the year end position of the department is projected to be on target. Accounts will continue to be closely monitored to ensure current spending remains in-line with budget estimates.

While Windsor has seen significant rainfall in 2019 it is still preliminary to project any financial impacts on the department. Recreation and Culture will bring forward any projected variances due to the rainfall in the third quarter variance.

Summary of Description

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

Mitigating Steps

The department will continue to monitor variances throughout 2019 and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

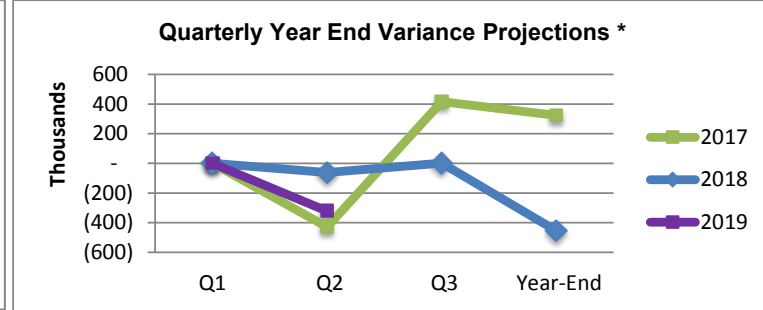
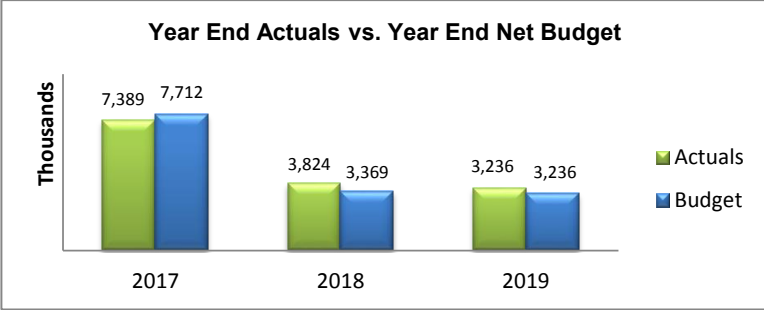
ENGINEERING

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	31,517,465	27,449,528	27,422,762
Annual Net Budget	7,712,486	3,369,287	3,236,253
Annual Net Expenditures	7,388,657	3,823,528	3,558,253
Year End Variance	323,829	(454,241)	(322,000)
Variance as % of GB	1.0%	-1.7%	-1.2%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(428,700)	(61,500)	(322,000)
Third Quarter (Q3)	415,900	1,600	-
Year-End (Q4)*	323,829	(454,241)	-

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



Description

The Engineering department is projecting a deficit of (\$322,000), due to projected deficits in Projects, Development and ROW, the Office of the City Engineer, and Infrastructure & Geomatics of (\$19,000), (\$24,000), and (\$285,000), respectively. Partially offsetting these deficits is an anticipated \$6,000 surplus in Pollution Control.

Pollution Control

The Pollution Control division, specifically the Environmental Master Plan area, is projecting a surplus of \$6,000.

Miscellaneous Line Items - Surplus of \$6,000

Miscellaneous line item variances are projected to contribute a \$6,000 surplus.

Development, Projects & Right-Of-Way

The Development, Projects & Right-Of-Way (ROW) division is projecting a deficit of (\$19,000), made up of the following:

Salaries / Work Auth Recoveries – Surplus of \$81,000

Recoveries for staff in heavy workload positions are anticipated to contribute \$67,000 in surplus funds for the Division. Miscellaneous surpluses, largely due to vacancies totalling \$14,000 are projected to make up the balance.

Licenses and Permits / User Fees / Other General Revenue – Deficit of (\$133,000)

Permit fees collected are anticipated to be (\$133,000) lower than plan, driven by declines in higher-yielding permits such as moving, driveways, and sewer connections.

Miscellaneous Line Items – Surplus of \$33,000

Total variances to budget in miscellaneous line items are expected to partially offset the anticipated deficit in the area by \$33,000.

Office of the City Engineer

The Office of the City Engineer division is projecting a deficit of (\$24,000).

Salaries – Deficit of (\$16,000)

Salaries for the area are expected to contribute a (\$16,000) deficit, largely due to differences in pay bands between permanent and budgeted staff.

Miscellaneous Line Items – Deficit of (\$8,000)

Various line items variances are anticipated to make up the remaining (\$8,000) deficit.

Infrastructure & Geomatics

The Infrastructure & Geomatics division is projecting a deficit of (\$285,000), comprised of:

User Fees – Surplus of \$53,000

User Fees, largely driven by GIS Surcharge Fees on building permits, are expected to contribute a surplus of \$53,000 to the Division.

Utilities (Streetlights) – Deficit of (\$324,000)

Offsetting the surplus identified above for the area is a deficit of (\$324,000), due to maintenance costs paid to EnWin for the City’s streetlight infrastructure which continue to trend higher than expected.

Miscellaneous Line Items – Deficit of (\$14,000)

Miscellaneous line items are projected to make up the remaining (\$14,000) deficit in the area.

<u>Summary of Description</u>	Category	Amount
<i>Pollution Control</i>		
1 Miscellaneous Line Items	Other Miscellaneous Revenue	6,000
<i>Total Pollution Control</i>		<u>6,000</u>
<i>Development, Projects & Right-of-Way (ROW)</i>		
1. Salaries / Work Auth Recoveries	Salaries & Benefits	81,000
2 User Fees / Other General Revenue	User Fees, Permits & Charges	(133,000)
3 Miscellaneous Line Items	Other Miscellaneous Revenue	33,000
<i>Total Development, Projects & Right-of-Way (ROW)</i>		<u>(19,000)</u>
<i>Office of the City Engineer</i>		
1 Miscellaneous Line Items	Other Miscellaneous Revenue	(24,000)
<i>Total Office of the City Engineer</i>		<u>(24,000)</u>
<i>Infrastructure & Geomatics</i>		
1 User Fees / Other General Revenue	User Fees, Permits & Charges	53,000
2 Utilities (Streetlights)	Salaries & Benefits	(324,000)
3 Miscellaneous Line Items	Other Miscellaneous Expenses	(14,000)
<i>Total Infrastructure & Geomatics</i>		<u>(285,000)</u>
Net Year End Surplus/(Deficit)		<u>\$ (322,000)</u>

Mitigating Steps

The department will continue to work closely with EnWin to contain Streetlight maintenance costs going forward. Additionally, permit fees will be monitored and consideration may be given to reducing future years' budgets.

PUBLIC WORKS OPERATIONS

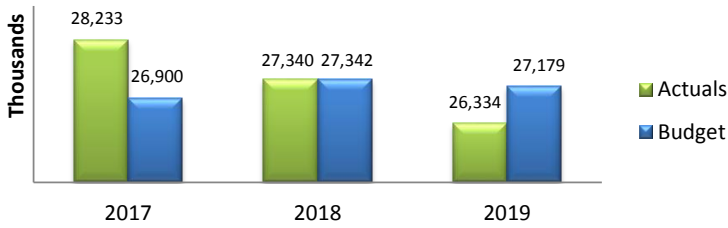
Financial Summary

	2017	2018	2019
	Financials	Financials	Financials
Annual Gross Budget (GB)	54,304,502	54,455,439	55,964,369
Annual Net Budget	26,900,403	27,342,112	27,179,197
Annual Net Expenditures	28,232,659	27,339,721	26,334,197
Year End Variance	(1,332,256)	2,391	845,000
Variance as % of GB	-2.4%	0.0%	1.5%

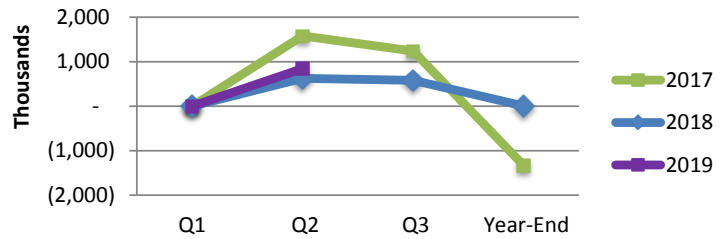
	2017	2018	2019
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	1,578,900	625,500	845,000
Third Quarter (Q3)	1,241,000	583,000	-
Year-End (Q4)*	(1,332,256)	2,391	-

* 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 \$980,000 at year-end 2019 comprised of the following variances:

Salary and Wage: \$830,000

A projected overall surplus of \$950,000 is expected in 2019 related to salary and wage. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations where required. Administration is expecting there may be deficits of approximately (\$120,000) incurred related to overtime costs that will partially offset the final surplus realized related to staffing. Administration also expects there may be offsetting deficits related to contracted services, but at the time of completing this variance analysis, it is too early in the construction season to project what those total costs may be.

Winter Control: \$150,000

A surplus of \$150,000 is possible for 2019 related to the winter control service based on lower than average winter conditions during the first quarter of 2019, and a five-year average of winter service in the final quarter. The final variance is dependent upon winter conditions and resulting service in the final quarter of 2019.

Fuel: (\$135,000)

A projected deficit of approximately (\$135,000) related to fuel is expected for 2019 due to higher than anticipated fuel pricing for the year to date. If Public Works Operations is in an overall deficit position at year-end, a transfer from the Budget Stabilization Reserve will offset this fuel deficit, as approved by Council in budget issue 2019-0149.

Summary of Description

Category	Amount
Salary and Wage	830,000
Winter Control	150,000
Fuel	(135,000)
Net Year End Surplus/(Deficit)	\$ 845,000

Mitigating Steps

The department will continue to monitor operations and mitigate variances expected in 2019 where possible.

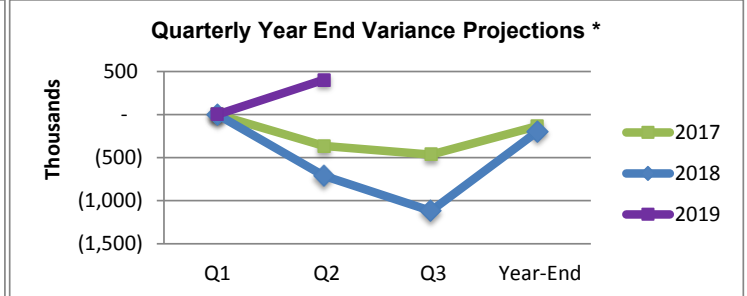
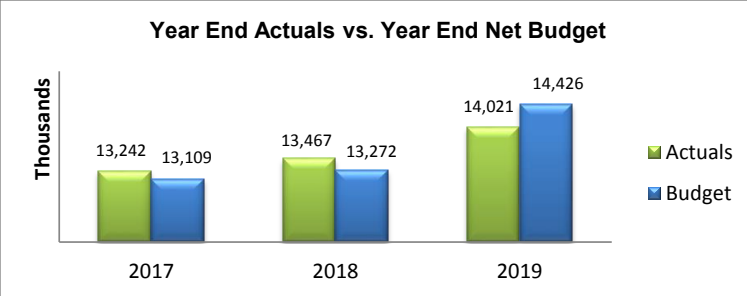
TRANSIT WINDSOR

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	33,504,338	33,931,108	36,061,034
Annual Net Budget	13,108,590	13,271,519	14,425,771
Annual Net Expenditures	13,241,986	13,466,527	14,020,771
Year End Variance	(133,396)	(195,008)	405,000
Variance as % of GB	-0.4%	-0.6%	1.1%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(363,000)	(710,000)	405,000
Third Quarter (Q3)	(465,000)	(1,118,700)	-
Year-End (Q4)*	(133,396)	(195,008)	-

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



Description

Transit Windsor is anticipating a \$405,000 surplus for 2019.

Pension-Contributory: \$340,000

Transit Windsor is anticipating a \$340,000 surplus in the Pension- Contributory account. This surplus is due to the minimum employer contribution requirements for 2019 and the use of a Letter of Credit for making the required contribution payments for the Pension Plan for Employees of Transit Windsor for the year.

Transit Revenue: \$250,000

Transit Windsor is projecting a surplus of \$250,000 for Transit Revenue as of second quarter. Overall, Transit Windsor has continued to see an increase in student ridership over 2018. The increase coincides with the implementation of the U-Pass program along with an influx of St. Clair College students purchasing student bus passes during the first two quarters of 2019. The student ridership is anticipated to continue for the remainder of the year.

Salaries and Wages: \$250,000

Transit Windsor is projected a \$250,000 surplus in overall Salaries and Wages for 2019. This surplus is due to gapping for new positions approved in the 2019 operating budget. Due to a later than normal budget approval, Transit was not able to complete all new recruitments at the beginning of the year. This also includes salary gapping for a management position which was vacated earlier in the year due to a retirement. This position will soon be filled.

Minor Apparatus & Tools: (\$25,000)

Transit is anticipating a (\$25,000) 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 budget 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.

Facility- Operations- Labour Internal: (\$50,000)

Transit Windsor is anticipating a deficit of (\$50,000) in the Facility Operations- Labour Internal account. The City of Windsor's Facilities department completes maintenance and cleaning work needed throughout the year at the Windsor International Transit Terminal (Witt) and Transit is then charged for the work completed. The maintenance and cleaning required during previous years has increased and the trend is continuing for 2019. Transit will monitor this account and work completed to assess if additional funding is required in the operating budget in order to maintain the Transit facility and complete necessary maintenance and cleaning.

Program Supplies: (\$120,000)

Transit Windsor is projecting a (\$120,000) deficit in the Program Supplies account for 2019. As Transit transitions to Smart Cards for all bus passes, there is a time where two forms of passes, Smart Card and Magnetic Strip are required to be purchased and held in inventory for sale. In order to provide the required passes, Transit was required to purchase both forms of passes, therefore increasing the costs for passes. As all bus passes shift to Smart Cards, the requirement to purchase both forms of passes will no longer be a factor. This account is anticipated to normalize in the upcoming year.

Motor Fuel: (\$240,000)

A projected deficit of approximately (\$240,000) related to fuel is expected for 2019 due to higher than anticipated fuel pricing for the year to date. If Transit Windsor is in an overall deficit position at year-end, there will be a transfer from the Budget Stabilization Reserve offsetting this motor fuel deficit, as approved by Council in budget issue 2019-0100. 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.

Summary of Description

	Category	Amount
1. Pensions - Contributions	Other Miscellaneous Expenditures	\$ 340,000
2. Transit Revenue	User Fees, Permits & Charges	\$ 250,000
3. Salary and Wages	Salaries & Benefits	\$ 250,000
4. Minor Apparatus and Tools	Minor Capital	\$ (25,000)
5. Facilities Operations Labour- Internal	Operating & Maintenance Supplies	\$ (50,000)
6. Program Supplies	Operating & Maintenance Supplies	\$ (120,000)
7. Motor Fuels	Operating & Maintenance Supplies	\$ (240,000)
Net Year End Surplus/(Deficit)		<u>\$ 405,000</u>

Mitigating Steps

Transit will continue to monitor accounts that are expected to incur deficits and mitigate through a decrease in spending in other accounts that will allow for fewer expenses to be incurred during the year.

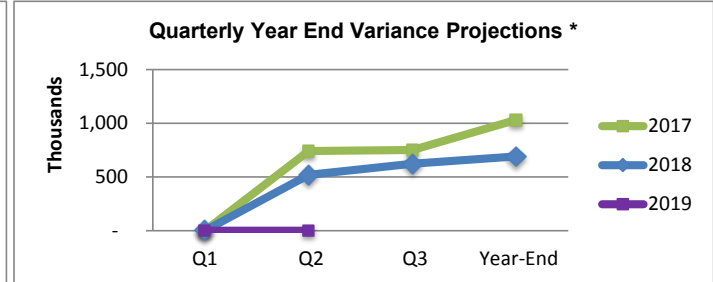
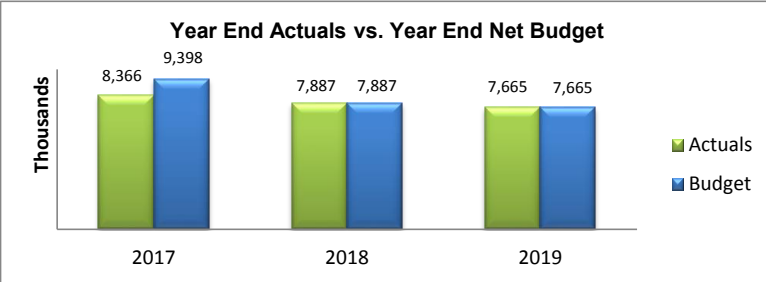
EMPLOYMENT & SOCIAL SERVICES

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	118,491,577	118,666,766	117,503,235
Annual Net Budget	9,398,178	7,887,381	7,664,726
Annual Net Expenditures	8,365,839	7,887,381	7,664,726
Year End Variance	1,032,339	0	0
Variance as % of GB	0.9%		

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	741,000	520,500	-
Third Quarter (Q3)	751,000	623,500	-
Year-End (Q4)*	1,032,339	691,753	-

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



Description

As of May 31st 2019, the Employment and Social Services Department is not projecting a City budget variance at year-end.

Community Development and Health Office & Social Policy & Planning - \$0

No significant year-end variance is expected for the Community Development and Health Office & Social Policy & Planning.

Ontario Works Program Delivery (OW PD) and Other Employment Programs: \$0

No significant year-end variance is expected in Ontario Works Program Delivery & Other Employment Services programs despite the provincial revenue losses detailed below:

The 2019 OW Program Delivery funding allocation was received after Council approved the 2019 Municipal Budget. The level of OW PD funding is recalculated every two years. Provincial funding is distributed based on the municipality's OW average caseload in proportion to the total provincial average caseload for the prior two years. Due to this recalculation, OW PD funding is overstated in the municipal budget by approximately \$199,000. This revenue loss is the equivalent of \$398,000 in gross expenditures.

As noted in Council Report C91/2019, dated April 17, 2019, the Ministry of Children, Community and Social Services released the 2019 Ontario Works Service Delivery Priorities memo, which contained direction that OW Program Delivery budget submissions should not exceed the previous year's actual expenditures. The indication from the Ministry is that any expenditures above the 2018 expenditure level will not be eligible for provincial funding and will have to be funded by the municipality. The City and County share in the cost of OW PD based on the arbitrated weighted assessment formula. Expenditures will continue to be carefully monitored.

In addition to this budget risk, the memo indicates that negotiated 2019 Employment Outcome targets must be at minimum 3% higher than the 2018 year-end actuals. In-year renegotiation of targets to reflect major changes in the economy will not be permitted. Non-achievement of targets may result in a funding recovery up to a maximum 15% of the \$6.7 million in total upload funding.

100% Municipal Assistance & Ontario Works Financial Assistance: \$0

No significant variance is expected for 100% Municipal Assistance & Ontario Works Financial Assistance.

Summary of Description

Category	Amount
Total CDO Office & Social Policy & Planning	\$ -
Ontario Works Program Delivery	
Salary & Benefits	\$ -
Other Miscellaneous	\$ -
Employment Related Expense	
Total Ontario Works Program Delivery	\$ -
100% Municipal Assistance & OW Financial Assistance	\$ -
Net Year End Surplus/(Deficit)	\$ -

Mitigating Steps

At present it is expected that the loss of Provincial OW PD funding in 2019 can be managed through mitigating strategies and by continuing to monitor variances. We will look for operational savings and not fill vacant positions (where possible) in order to minimize staffing impacts.

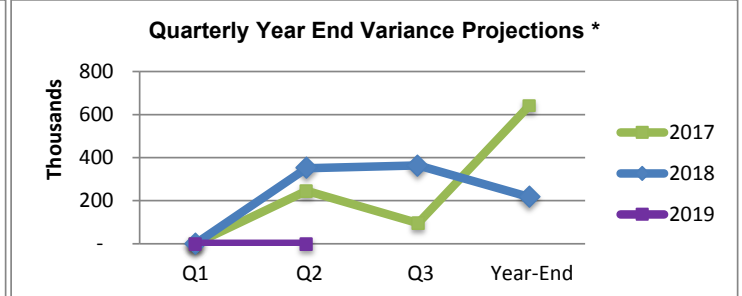
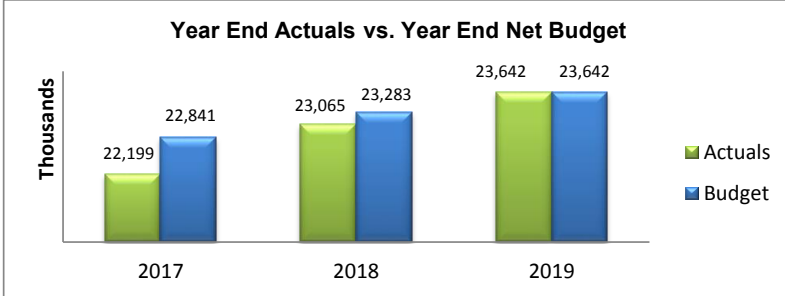
HOUSING & CHILDREN'S SERVICES

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	103,721,182	122,107,176	121,414,027
Annual Net Budget	22,841,372	23,282,846	23,642,230
Annual Net Expenditures	22,199,381	23,065,343	23,642,230
Year End Variance	641,991	217,503	0
Variance as % of GB	0.5%	0.2%	

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	246,000	350,600	-
Third Quarter (Q3)	96,100	363,900	-
Year-End (Q4)*	641,991	217,503	-

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



Description

As detailed below, Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC) combined is not projecting a year-end City variance at this time.

Housing Services, inclusive of Windsor Essex Community Housing Corporation, is expected to be on budget. The loss of Federal Block Funding from the Federal government is projected to create a (\$429,373) net City deficit. This deficit, however, is expected to be offset by a net city surplus of \$362,837 due to lower mandated subsidy payments being required by WECHC and other service providers in 2019, as well as from the reconciliation of service provider fiscal year-end reports. One-time funding of \$216,000 from the Budget Stabilization reserve that was approved by Council (Council Report C33/2019, Council Resolution B7/2019) may be utilized to offset potential pressures due to the loss of the Federal Block Funding. Higher than budgeted County revenue of \$66,536 is also projected due to of the shift in weighted assessment rates after the budget was set.

The Community Homelessness Prevention Initiative (CHPI) budget is not projecting a City variance at this time. One-time funding of \$500,000 from the Budget Stabilization reserve that was approved by Council (Council Report C5/2019, Council Decision B11/2019) will be utilized to offset anticipated pressures in the Emergency Shelter system. Despite the previous provincial government's commitment to increasing CHPI funding, the funding increase of \$537,495 announced in 2016 for 2019-2020 is being deferred to 2020-2021. The loss of this funding for the 2019-2020 fiscal year will result in additional funding pressures to the CHPI. The Social Development and Health Committee report (S112/2019) on July 5, 2019 provides further details on the funding loss and the impact to the program and services funded under CHPI.

Children Services is not projecting a negative budget variance as previously anticipated. On June 3rd, report (CR91/2019) was provided to Council with information related to new municipal cost sharing implications for Child Care programs that were identified in the 2019 Provincial Budget. On June 7, 2019, the Province announced that it was deferring municipal cost-sharing requirements to the 2020 budget year. Further details will be included in the 2020 municipal budget as more information becomes available from the Province.

Summary of Description

	Category	Amount
<i>Housing and Children Services/WECHC</i>		
1. Housing Services/WECHC Surplus	Grants & Subsidies	\$ -
2 Consolidated Homelessness Prevention Initiative	Other Miscellaneous Expenditures	\$ -
3 Children Services	Other Miscellaneous Expenditures	\$ -
4 Pathway to Potential	Other Miscellaneous Expenditures	\$ -
Net Year End Surplus/(Deficit)		\$ -

Mitigating Steps

CHPI – With the loss of (\$537,495) in Provincial funding for this budget year, mitigating steps will need to be implemented that include a reduction of subsidized beds in the Housing with Supports program that will be achieved through attrition, a budget reduction of \$50,000 to the utility assistance program and a suspension of the Housing Essentials Fund for this fiscal year.

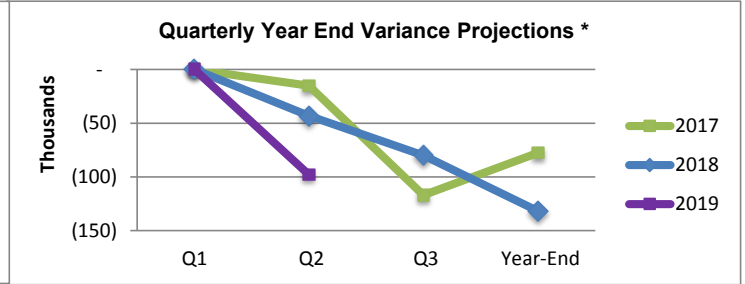
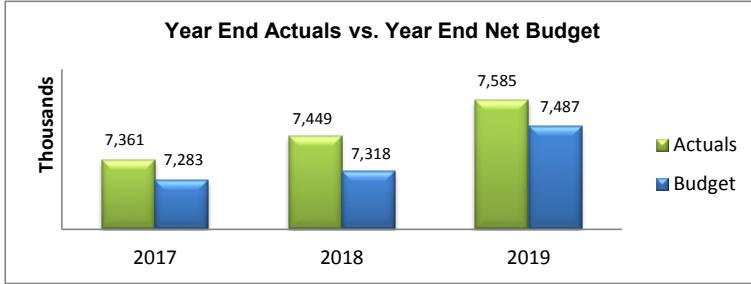
HURON LODGE

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	22,883,479	23,427,040	23,995,061
Annual Net Budget	7,283,223	7,317,503	7,486,524
Annual Net Expenditures	7,360,805	7,449,371	7,584,524
Year End Variance	(77,582)	(131,868)	(98,000)
Variance as % of GB	-0.3%	-0.6%	-0.4%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(15,000)	(43,000)	(98,000)
Third Quarter (Q3)	(117,000)	(80,000)	-
Year-End (Q4)*	(77,582)	(131,868)	-

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



Description

Huron Lodge is expecting to end the year in a deficit position of approximately (\$98,000).

Provincial Funding: \$50,000

As of June 21, 2019, The Ministry of Health and Long Term Care is renamed the Ministry of Long Term Care, separate from the Ministry of Health. With these changes, Huron Lodge will see a significant decrease in funding partially this year but will be more prevalent in 2020. The largest impact is the High Wage Costs funding in the amount of \$310,704 annually which has been discontinued commencing in August of this year. With a modest increase in per diem funding and continued Behavioral Supports Ontario (BSO) funding, this account is expected to see surplus at the end of the year of approximately \$50,000 which directly offsets a portion of the deficit in the salary accounts. This surplus is due to the unbudgeted increase in Behavioral Supports Ontario (BSO) funding announced in late 2018. The BSO funding in 2019 has continued at the same level with no announced changes at this time. BSO funding is specifically used for staffing to most benefit residents with responsive behaviours.

Lease Revenue: \$17,000

In April 2019, Huron Lodge commenced a lease agreement with the Alzheimer Society of Windsor and Essex County for an Adult Day Away Program in the basement level of the home. Huron Lodge will create a budget for the annual revenue and expense (if any) through the 2020 budget process.

Other Miscellaneous Expenses: (\$4,000)

Other miscellaneous expenses such as supplies in the kitchen and administration areas are expected to end the year. As the budget has remained unchanged for several years and the rising costs of supplies and chemicals and need for infection control practices, the department could see a deficit in this area of approximately (\$4,000).

Facilities Services: (\$14,000)

The facilities department manages the contract for housekeeping and laundry as well as building and equipment repairs and preventative maintenance programs for the home. The facility also contracts out the laundry services for linens which is expected to see a (\$26,000) deficit. The home is experiencing an increasing number of residents with health conditions with frequent episodes of incontinence resulting in more pounds of linens to be laundered. The overall expected variance in this category is estimated at (\$14,000) due to gapping in salaries which is expected to offset most of the deficit from the laundry service contract.

Equipment Replacements: (\$31,000)

This year the home acquired some nursing equipment pieces which were beyond repair. A sit to stand floor lift and a shower chair lift were purchased before the capital budget was approved. 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. The department estimates that no additional operating dollars will be used for equipment acquisitions in 2019.

Salary Accounts: (\$116,000)

Salary Accounts for nursing, dietary, administration, resident services are expected to end the year in a deficit position of approximately (\$116,000). Staff accommodations and payouts in the nursing, resident services and administration areas are expected to total approximately \$178,000 in additional costs to Huron Lodge's salary accounts in 2019. Huron Lodge plans to mitigate some of the additional expenses through salary gapping and surpluses in the WSIB accounts. At the in-camera meeting on November 19, 2018, council approved a one-time transfer from the fringe rate stabilization reserve in the amount of \$50,000 to offset a staffing payout which was paid in 2019. At the end of the year, finance will review the financial position of the corporation and transfer the funds if appropriate reducing the salary deficit. It is important to note, that Huron Lodge did not predict that the new Ministry of Long Term Care funding model would have an adverse impact on salary related funding.

Summary of Description

	Category	Amount
1. Provincial Funding	Grants & Subsidies	\$ 50,000
2. Lease Revenue	Other Miscellaneous Revenue	17,000
3. Other Miscellaneous	Other Miscellaneous Expenditures	(4,000)
4. Facilities Services	Operating & Maintenance Supplies	(14,000)
5. Equipment Replacements	Minor Capital	(31,000)
6. Salary Accounts	Salaries & Benefits	(116,000)
Net Year End Surplus/(Deficit)		<u>\$ (98,000)</u>

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.

Huron Lodge has chosen to utilize dispensers for infection control and chemical supplies, which may mitigate a portion of the estimated deficit in the other miscellaneous expense category.

Huron Lodge is dedicated to exploring external funding opportunities from committees and agencies to assist with minor capital items for the home. The Ladies Auxiliary Group assists annually with funding for resident programming and equipment needs. The Windsor Accessibility Advisory Committee funded the outdoor equipment and cement pad installed in 2017. Most recently, a grant application was submitted this year to the Royal Canadian Legion Ladies Auxiliary Group to fund the purchase of beds.

CORPORATE ACCOUNTS

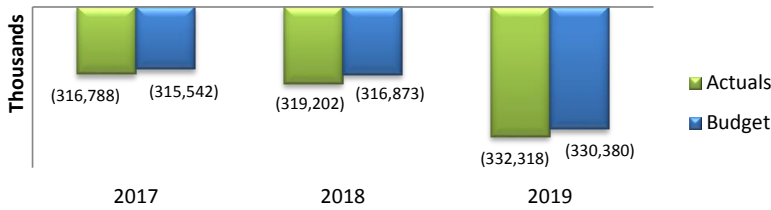
Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	220,184,625	228,641,359	237,806,759
Annual Net Budget	(315,541,718)	(316,872,705)	(330,380,367)
Annual Net Expenditures	(316,787,587)	(319,201,799)	(332,318,024)
Year End Variance	1,245,869	2,329,094	1,937,657
Variance as % of GB	0.6%	1.0%	0.8%

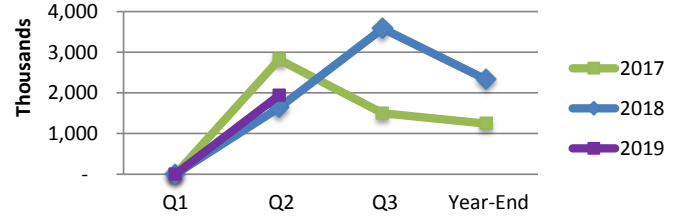
	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	2,818,972	1,638,927	1,937,657
Third Quarter (Q3)	1,502,120	3,581,927	-
Year-End (Q4)*	1,245,869	2,329,094	-

* 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

Fund Transfers

Sewer Surcharge Recovery: \$758,509

Sewer surcharge recovery is higher than budgeted due to the timing of sewer surcharge expenditure increase approved for 2019. This is offset by increased expenditures in other departments in various accounts.

Interest and Bank Charges

Capital Interest Income: \$100,000

The projected surplus related to capital interest income is the result of increased enhanced capital spending. City Council has also approved a number of capital projects pre-committing future funds which are starting earlier than anticipated.

General Expense Accounts

General Provisions: \$1,000,000

The General Provision account ended the year with a surplus of \$1,000,000. This budget contains corporate provisions for JJE, unanticipated WSIB Costs, an overtime provision for eligible non-union members, and a general contingency provision. This account also contains provisions and accruals for various collective agreements that have been updated to reflect expected costs for 2019. It is noted that the surplus contingency amount is offset by various deficit amounts experienced across various line items in the budget.

Waiver of Fees: (\$39,447)

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 \$39,447.

Miscellaneous Accounts: \$35,595

Other miscellaneous corporate accounts net to a surplus of \$35,595.

General Corporate Revenues

Casino Hosting Fee: (\$300,000)

Contributions from the OLG are trending to slightly increase each quarter. However, based on 2017 trends total contributions are projected to result in a deficit, though it is early in the year and this account will continue to be monitored.

Corporate Utilities

The analysis below for Electricity, Natural Gas and Water is reflective of information available for the months of January to April 2019.

Electricity: \$400,000

Consumption data indicates a decrease of 6.3% and a corresponding decrease in costs of 7.9% compared to 2018. The consumption decrease is primarily related to the electricity produced by the two CHP systems now in full operation. In addition, reductions in the Global Adjustment rate which has resulted from the two water treatment plants and the WIATC being classified as Class A accounts continues to provide operational savings. Efforts to reduce electricity consumption and contain operating costs are critical and continue to be a central focus of Corporate Energy Initiatives. A budget surplus of \$400,000 is being projected to year end. This surplus also takes into account approximately \$2.2 million of capital transfers anticipated at year end.

Natural Gas: \$63,000

Consumption of natural gas increased by 5.3% compared to 2018. This increase is mainly the result of the two CHP systems being fully operational. Above average cooler winter/spring temperatures compared to 2018 also contributed to the consumption increase. The CHP at the WIATC coming on line later in the year than originally anticipated will generate some budget savings. A budget surplus of \$63,000 is being projected to year end.

Water: (\$80,000)

Consumption has decreased by 14.4% with a corresponding cost decrease of 6.7% compared to 2018. Operational anomalies of equipment malfunctions at Lou Romano Water Reclamation Plant (LRWPP) and Capri Pizzeria Recreation Complex identified in 2018, which have since been corrected, are contributing factors to the consumption/cost decrease. Due to increased sewer surcharge rates effective as of May 1st, a budget deficit of (\$80,000) is being projected to year end.

District Energy: \$0

This analysis is reflective of information available for the months of January and February 2019. While having limited information makes it difficult to provide accurate forecasting, the District Energy account is projected to be within budget to year end.

	Category	Amount
<i>Corporate Accounts</i>		
1.	Sewer Surcharge Recovery	Recovery of Expenditures 758,509
2.	Capital Interest Income	Investment Income & Dividends 100,000
3.	Corporate Salary Provision	Salaries & Benefits 1,000,000
4.	Waiver of Fees	Financial Expenses (39,447)
5.	Casino Hosting Fee	User Fees, Permits & Charges (300,000)
6.	Miscellaneous Accounts	Other Miscellaneous Expenditures 35,595
Total Corporate Accounts		\$ 1,554,657
<i>Corporate Utilities</i>		
6.	Hydro	Utilities, Insurance & Taxes 400,000
7.	Natural Gas	Utilities, Insurance & Taxes 63,000
8.	Water	Utilities, Insurance & Taxes (80,000)
9.	District Energy	\$ -
Total Corporate Utilities		\$ 383,000
Net Year End Surplus/(Deficit)		\$ 1,937,657

Mitigating Steps

N/A

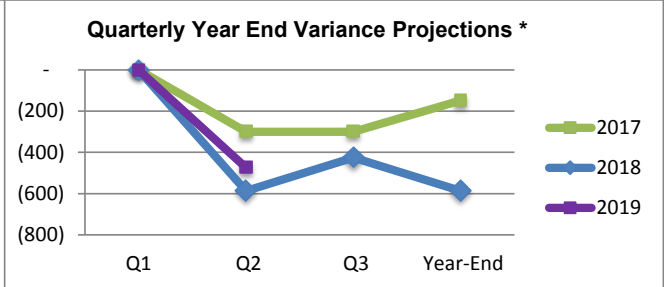
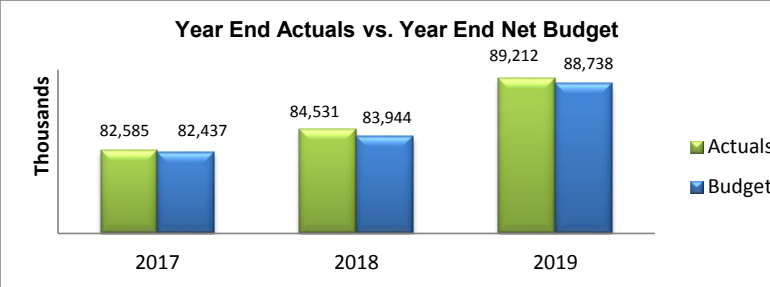
WINDSOR POLICE SERVICES

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	92,773,764	95,600,360	106,512,992
Annual Net Budget	82,437,022	83,943,525	88,737,654
Annual Net Expenditures	82,585,404	84,530,590	89,211,654
Year End Variance	(148,382)	(587,065)	(474,000)
Variance as % of GB	-0.2%	-0.6%	-0.4%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(300,000)	(587,065)	(474,000)
Third Quarter (Q3)	(300,000)	(425,000)	-
Year-End (Q4)*	(148,382)	(587,065)	-

* 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.

Provincial Funding (\$474,000):

Over the past several months the provincial government has been undertaking a broad review of their programs to ensure long-term sustainability. As a result of this review, the Ministry of the Solicitor General announced on April 18th, 2019 that the Police Effectiveness and Modernization (PEM); Community Policing Partnerships (CPP), Safer Communities – 1000 Officers Partnership (SCOOP), Provincial Anti-Violence Intervention Strategy (PAVIS), and Supporting Police Response to Sexual Violence and Harassment (SVHAP) grant programs will be replaced by the new Community Safety and Policing (CSP) grant program.

This change in provincial priority will result in a (\$474,000) revenue shortfall for the 2019 fiscal year, along with each subsequent year of the program.

Summary of Description

Category	Amount
1. Provincial Funding	\$ (474,000)
Net Year End Surplus/(Deficit)	\$ (474,000)

Mitigating Steps

WPS will advocate for provincial and federal revenue reform through the OACP, calling on governments to streamline funding allocations based on predictable, simple, and transparent methodologies.

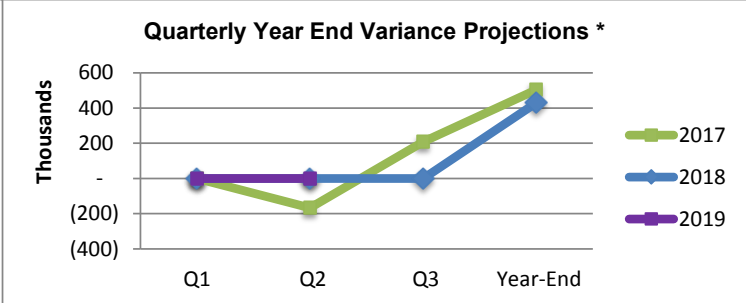
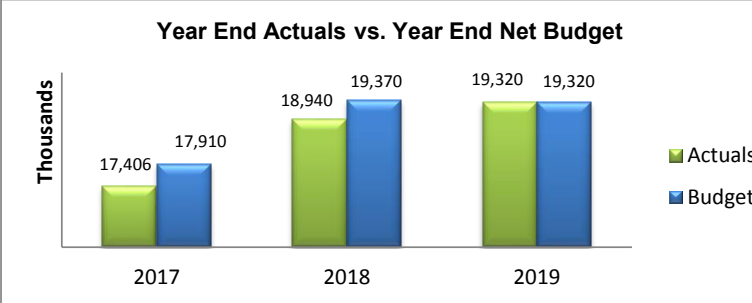
AGENCY GRANTS

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	18,010,674	20,195,286	19,420,107
Annual Net Budget	17,910,076	19,369,688	19,319,509
Annual Net Expenditures	17,406,072	18,939,774	19,319,509
Year End Variance	504,004	429,914	0
Variance as % of GB	2.8%	2.1%	

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(166,870)	-	-
Third Quarter (Q3)	209,044	-	-
Year-End (Q4)*	504,004	429,914	-

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



Description

No significant variances projected at this time.

Summary of Description

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

Mitigating Steps

N/A

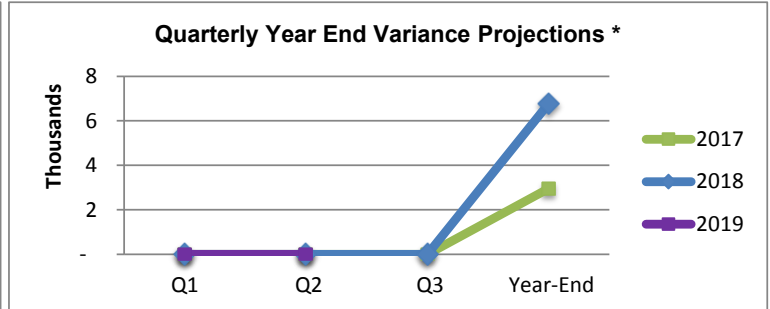
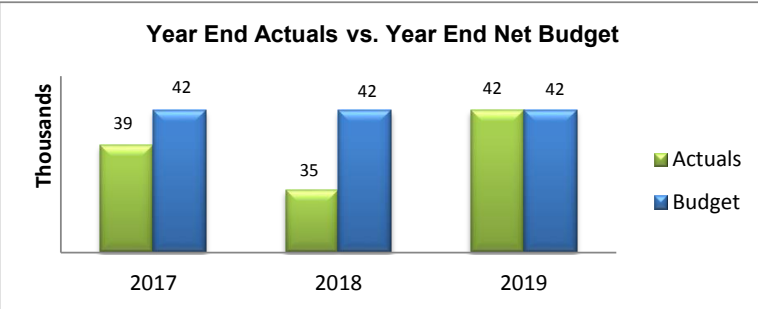
COMMITTEES OF COUNCIL

Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	42,120	42,120	42,120
Annual Net Budget	42,120	42,120	42,120
Annual Net Expenditures	39,159	35,338	42,120
Year End Variance	2,961	6,782	0
Variance as % of GB	7.0%	16.1%	

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	2,961	6,782	-

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



Description

No significant variances projected at this time.

Summary of Description

1. Miscellaneous Line Items

Category	Amount
Other Miscellaneous Expenditures	\$ -
Net Year End Surplus/(Deficit)	\$ -

Mitigating Steps

N/A