

2019 YEAR-END OPERATING VARIANCE SUMMARY BY DEPARTMENT / DIVISION

Departments/Divisions	Page #	2018				2019				
		Annual Gross Budget	Annual Net Budget	Year End Surplus/ (Deficit)	YE % Var. Of Gross Bgt. Surplus/ (Deficit)	Annual Gross Budget	Annual Net Budget	Q3 (Aug 31) Projected Surplus / (Deficit)	Year End Surplus/ (Deficit)	YE % Var. Of Gross Bgt. Surplus/ (Deficit)
Representation										
Mayor's Office	2	504,753	504,753	\$ 9,687	1.9%	905,325	905,325	-	-	0.0%
Council Administrative Services	3	601,527	601,527	\$ 28,205	4.7%	966,269	689,104	-	(8,275)	-0.9%
Total Representation		1,106,280	1,106,280	\$ 37,892	3.4%	1,871,594	1,594,429	-	(8,275)	-0.4%
Office of the Chief Administrative Officer										
CAO's Office	4	1,320,807	1,151,348	\$ 170,118	12.9%	1,315,018	1,285,018	80,000	123,090	9.4%
Office of the City Solicitor										
Planning & Building	5	9,743,666	3,881,662	\$ (42,184)	-0.4%	10,487,849	4,456,479	-	2,777	0.0%
Legal	6	17,162,635	6,772,609	\$ (87,047)	-0.5%	17,623,980	7,030,325	275,000	165,609	0.9%
Fire & Rescue Services	7	46,493,654	45,502,965	\$ (457,162)	-1.0%	51,561,505	50,613,002	(299,000)	(87,219)	-0.2%
Total Office of the City Solicitor		73,399,955	56,157,236	\$ (586,393)	-0.8%	79,673,334	62,099,806	(24,000)	81,167	0.1%
Office of the Chief Financial Officer										
Finance	8	10,259,010	6,467,287	\$ 873	0.0%	11,261,685	6,727,929	(170,000)	(120,985)	-1.1%
Information Technology	9	7,954,334	6,678,895	\$ 114,264	1.4%	8,260,494	6,845,055	-	17,909	0.2%
Total Office of the Chief Financial Officer		18,213,344	13,146,182	\$ 115,137	0.6%	19,522,179	13,572,984	(170,000)	(103,076)	-0.5%
Office of City Clerk										
Council Services	10	10,483,425	7,150,594	\$ 182,128	1.7%	10,843,660	6,976,218	30,000	27,925	0.3%
Human Resources	11	5,364,825	4,988,419	\$ 4,268	0.1%	6,440,414	5,409,401	-	141,250	2.2%
Windsor Public Library	12	9,386,489	8,203,937	\$ 322,389	3.4%	9,271,926	8,020,055	60,000	278,838	3.0%
Total Office of City Clerk		25,234,739	20,342,950	\$ 508,785	2.0%	26,556,000	20,405,674	90,000	448,013	1.7%
Office of Parks, Recreation, Culture and Facilities										
Parks & Facilities	13-14	41,239,338	26,330,162	\$ (4,890)	0.0%	40,059,107	26,745,896	(244,000)	(419,133)	-1.0%
Recreation & Culture	15	24,114,601	12,816,436	\$ 238,860	1.0%	24,647,287	12,942,576	(390,000)	(81,695)	-0.3%
Total Office of Parks, Recreation, Culture and Facilities		65,353,939	39,146,598	\$ 233,970	0.4%	64,706,394	39,688,472	(634,000)	(500,828)	-0.8%
Office of the City Engineer										
Engineering	16-17	27,449,528	3,369,287	\$ (454,241)	-1.7%	27,422,762	3,236,253	(27,000)	45,851	0.2%
Public Works Operations	18-19	54,455,439	27,342,112	\$ 2,391	0.0%	55,964,369	27,179,197	822,000	46,727	0.1%
Transit Windsor	20-22	33,931,108	13,271,519	\$ (195,008)	-0.6%	36,061,034	14,425,771	-	123,288	0.3%
Total Office of the City Engineer		115,836,075	43,982,918	\$ (646,858)	-0.6%	119,448,165	44,841,221	795,000	215,866	0.2%
Community Development & Health										
Employment & Social Services	23	118,666,766	7,887,381	\$ 691,753	0.6%	117,503,235	7,664,726	166,000	346,682	0.3%
Housing & Children's Services/WECHC	24	122,107,176	23,282,846	\$ 217,503	0.2%	121,414,027	23,642,230	308,000	50,377	0.0%
Huron Lodge	25-26	23,427,040	7,317,503	\$ (131,868)	-0.6%	23,995,061	7,486,524	(103,000)	2,296	0.0%
Total Community Development & Health		264,200,982	38,487,730	\$ 777,388	0.3%	262,912,323	38,793,480	371,000	399,355	0.2%
Corporate Accounts										
	27-29	228,641,359	(316,872,705)	\$ 2,329,094	1.0%	237,806,759	(330,380,367)	1,391,891	1,682,005	0.7%
Total City Departments Prior to Contingency & Additional Council-Approved Funding		793,307,480	(103,351,463)	\$ 2,939,133	0.4%	813,811,766	(108,099,283)	1,899,891	2,337,317	0.3%
Corporate Contingency Approved in 2019 Budget		1,500,000	1,500,000	\$ -	0%	3,500,000	3,500,000	-	-	0%
Surplus (Deficit) Subtotal		794,807,480	(101,851,463)	\$ 2,939,133	0.4%	817,311,766	(104,599,283)	1,899,891	2,337,317	0.3%
Agencies, Boards & Commissions										
Windsor Police Services	30	95,600,360	83,943,525	\$ (587,065)	-0.6%	106,512,992	88,737,654	(474,000)	(480,124)	-0.5%
Agency Grants	31	20,195,286	19,369,688	\$ 429,914	2.1%	19,420,107	19,319,509	269,000	376,627	1.9%
Committees of Council	32	42,120	38,250	\$ 6,782	16.1%	42,120	42,120	-	-	0.0%
Total Agencies, Boards & Commissions		115,837,766	103,351,463	\$ (150,369)	-0.1%	125,975,219	108,099,283	(205,000)	(103,497)	-0.1%
2019 Net Operating Budget Surplus (Deficit)		910,645,246	0	\$ 2,788,764	0.3%	943,286,985	0	1,694,891	2,233,820	0.2%

Less: Windsor Public Library \$ (322,389)

\$ 2,466,375

Less: Windsor Public Library (60,000) (278,838)

1,634,891 1,954,982 0.2%

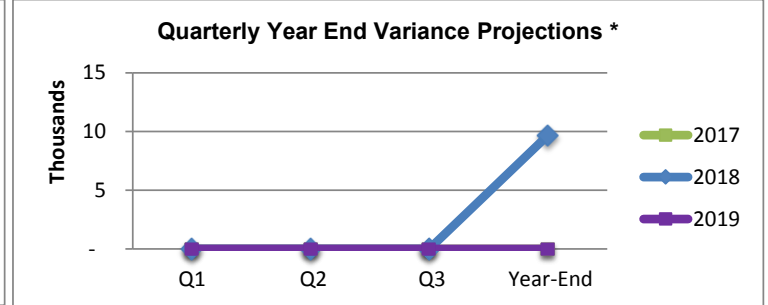
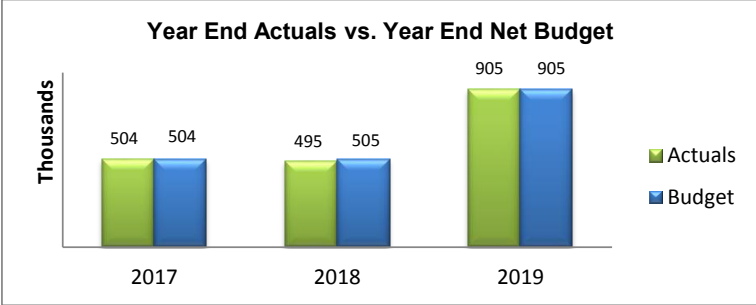
MAYOR'S OFFICE

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

Prior to the budget carry-forward of \$1,408,821, the Mayor's Office budget for 2019 reflected a surplus of that amount which generally related to the accumulated surplus carried forward from previous years based on Council approval, with the exception of \$400,000 which was due to Economic Development carry forward surplus.

Summary of Description

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

Mitigating Steps

N/A

COUNCIL ADMINISTRATIVE SERVICES

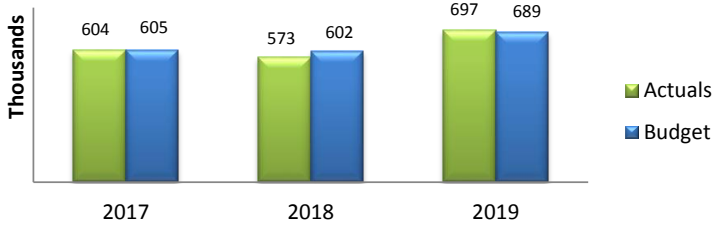
Financial Summary

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	604,938	601,527	966,269
Annual Net Budget	604,938	601,527	689,104
Annual Net Expenditures	603,657	573,322	697,379
Year End Variance	1,281	28,205	(8,275)
Variance as % of GB	0.2%	4.7%	-0.9%

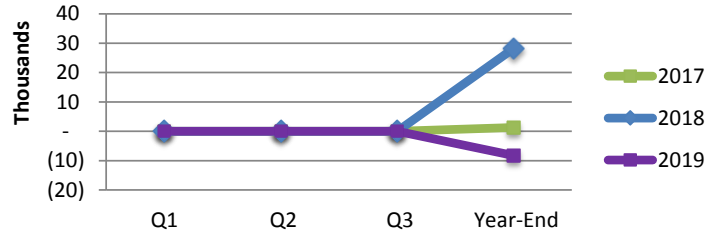
	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	1,281	28,205	(8,275)

* 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

Council Administrative Services experienced a slight deficit of (\$8,275) due to the fact there were several new councillors starting a new term in 2019. Each term, Councillors are allowed to spend up to \$2,500 on new computers and equipment. This item is not budgeted for since it only occurs once every four years, resulting in a minor deficit in 2019 for Council Administrative Services.

Summary of Description

Category	Amount
1. Computers and Equipment	\$ (8,275)
Net Year End Surplus/(Deficit)	\$ (8,275)

Mitigating Steps

N/A

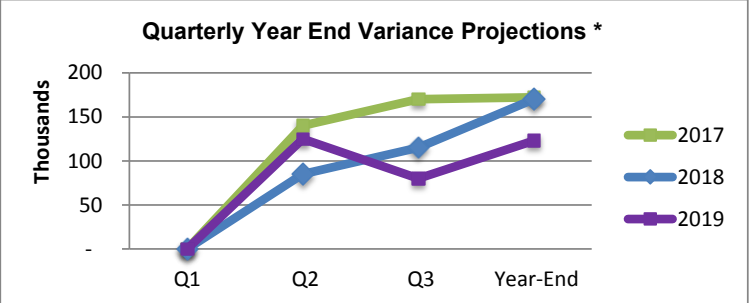
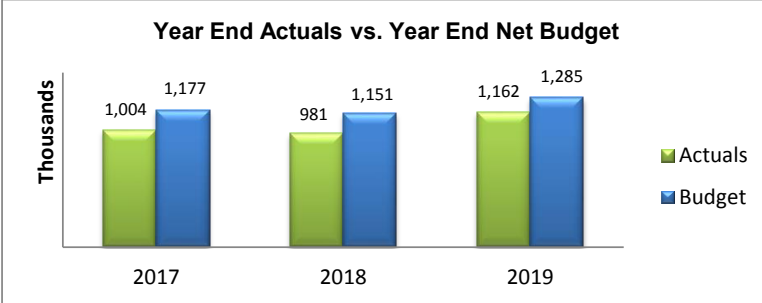
CAO'S OFFICE

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	1,161,928
Year End Variance	172,228	170,118	123,090
Variance as % of GB	13.0%	12.9%	9.4%

	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	80,000
Year-End (Q4)*	172,228	170,118	123,090

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



Description

The CAO's Office budget contains provisional budgets for corporate consulting and other matters and it is difficult to anticipate until very close to year end, what these budgets may be used for. Therefore, by the end of 2019, a surplus is reported after taking into account certain budget carry forwards to cover the payments for anticipated 2020 projects.

Summary of Description

	Category	Amount
1	Salary Gapping	
2	Corporate Consulting	
3	Minor Variances in Various Accounts	
	Salaries & Benefits	\$ 6,433
	Purchased Services	\$ 70,030
	Other Miscellaneous Expenditures	\$ 46,627
Net Year End Surplus/(Deficit)		\$ 123,090

Mitigating Steps

N/A

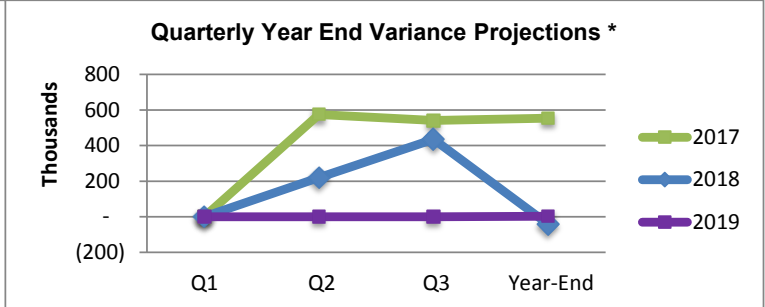
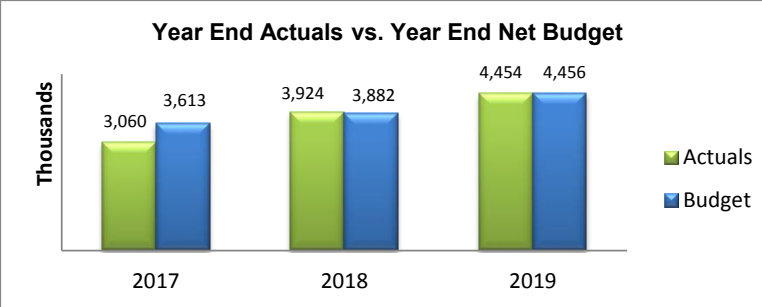
PLANNING AND BUILDING

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	4,453,702
Year End Variance	553,784	(42,184)	2,777
Variance as % of GB	5.7%	-0.4%	0.0%

	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)	2,777

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



Description

For the 2019 fiscal year, the Planning & Building department realized a net surplus of \$2,777 within the tax levy funded portion of their operating budget.

Salary Gapping: \$207,971

Savings of \$207,971 were realized due to significant staff turnover in various divisions.

User Fee Revenue: (\$231,015)

A revenue shortfall of (\$231,015) occurred due to a lower than expected volume of administrative fee revenue being realized in the area of property standards and bylaw enforcement fees. Staff were heavily involved with the follow up of issued warnings and orders regarding property standards as well as legal proceedings on existing files while still continuing proactive efforts.

Overtime: (\$32,242)

Building Services staff worked extra hours 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) had also been working extra hours to help address the prevailing backlog.

Miscellaneous Expense Accounts: \$58,063

A collective surplus in miscellaneous expense accounts of \$58,063 was realized.

Summary of Description

	Category	Amount
1. Salary Gapping	Salaries & Benefits	\$ 207,971
2. Overtime	Salaries & Benefits	\$ (32,242)
3. User Fee Revenue	User Fees, Permits & Charges	\$ (231,015)
4. Miscellaneous Expense Accounts	Other Miscellaneous Expenditures	\$ 58,063

Net Year End Surplus/(Deficit)

\$ 2,777

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.

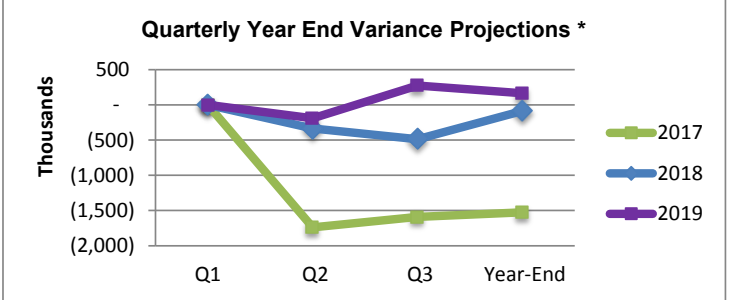
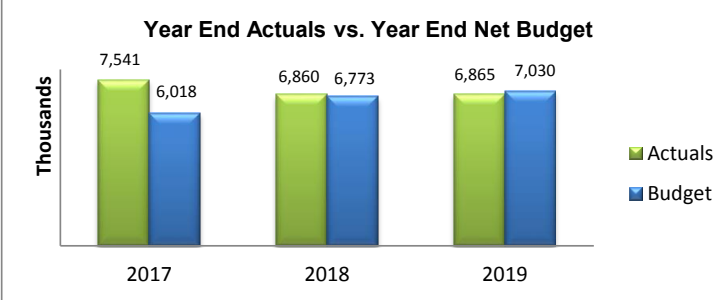
LEGAL

Financial Summary

	2017	2018	2019
	Financials	Financials	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	6,864,716
Year End Variance	(1,522,981)	(87,047)	165,609
Variance as % of GB	-8.9%	-0.5%	0.9%

	2017	2018	2019
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(1,738,000)	(333,000)	(190,000)
Third Quarter (Q3)	(1,589,740)	(487,000)	275,000
Year-End (Q4)*	(1,522,981)	(87,047)	165,609

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



Description

Overall, the Legal Department has a year end surplus of \$165,609. The variance is comprised of the following:

Provincial Offences: \$43,504

In 2019, the Provincial Offences Division (POA) collected Revenues totalling \$6.4 million which resulted in a \$200,000 revenue surplus to the City (after the County Partner share). This amount was carried forward to 2020. POA had a successful year in collection of revenue including collecting seven large dollar value fines of over \$50,000 which contributed to the significant revenue surplus. There was also a net surplus of approximately \$43,504 in other expenditures which includes savings in facility rental expenses due to a fire at the Westcourt Building in November where POA maintained operations. POA is temporarily located at the Windsor City Hall building to ensure the continuous operations of the provincial offences division.

Legal: \$122,105

Legal had \$122,105 in surplus due to positional vacancies and salary gapping.

Summary of Description

	Category	Amount
1. Provincial Offences	Operating & Maintenance Supplies	43,504
2. Legal	Salaries & Benefits	122,105

Net Year End Surplus/(Deficit)

\$ 165,609

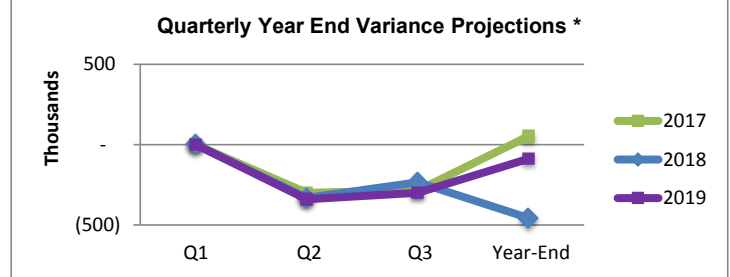
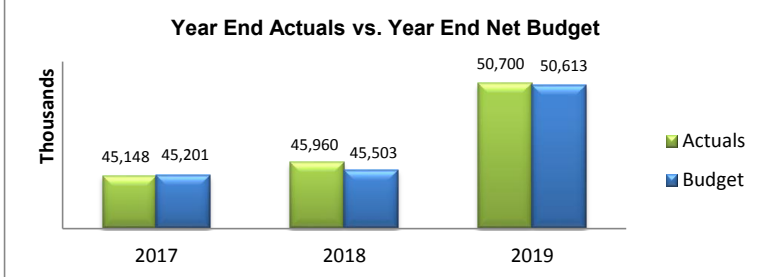
Mitigating Steps

FIRE & RESCUE SERVICES**Financial Summary**

	2017 Financials	2018 Financials	2019 Financials
Annual Gross Budget (GB)	46,176,988	46,493,654	51,561,505
Annual Net Budget	45,201,199	45,502,965	50,613,002
Annual Net Expenditures	45,148,217	45,960,127	50,700,221
Year End Variance	52,982	(457,162)	(87,219)
Variance as % of GB	0.1%	-1.0%	-0.2%

	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)	(299,000)
Year-End (Q4)*	52,982	(457,162)	(87,219)

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

**Description**

Windsor Fire & Rescue Services has ended fiscal 2019 year-end with a deficit of (\$87,219), as detailed below. Please note that 2019 budget increase differential is mainly due to a new labour agreement settled in June 2018 and reflected in the 2019 budget.

User Fee Revenue for Windsor Fire and Rescue Services: \$27,786

The Fire & Rescue department has achieved a surplus of \$27,786 in User Fee revenue mainly for Non-resident Motor Vehicle Accident fees and Corrective Action fees (Eg. Gas Line Strikes, Response to Unmaintained Equipment).

Miscellaneous Expenses: \$23,273

The Fire & Rescue department has achieved a surplus of \$23,273 in the SCBA Equipment maintenance account and Personal Protective Equipment (PPE) cleaning account. SCBA equipment is only 3 years old (10 year life cycle) and minimal maintenance was required. The PPE cleaning contract was renewed and some savings were realized.

Recovery of Expenses: \$7,257

The Fire Apparatus department has achieved a surplus of \$7,257 in recovery of expenses for warranty work done in-house and Windsor/Detroit Tunnel pumpout services during the tunnel maintenance activities.

Net Salary Variance: (\$145,535)

A deficit of (\$145,535) was incurred in the net salary accounts for the Windsor Fire and Rescue division.

The variance consists of Fire Operations department overtime deficit in the amount of (\$205,000). The department is experiencing increased number of long term absences creating a greater number of vacancies. Short term over complement staffing level helps mitigate this variance. The Emergency Communications division incurred an overtime deficit of (\$86,000) due to longer training requirements of new staff. The remaining overtime deficit of (\$31,500) is due to heavy workloads among various remaining divisions. Finally, a surplus of \$176,965 was achieved within the salary gapping budget and WSIB accounts, which is a reflection of vacancies projected causing overtime mainly within the Fire Operations division. It should be noted that within this surplus lies a deficit of (\$18,731) from Retro Compression pay paid out from the new WPPFA labour agreement approved in June 2018. There are provisional funds in corporate accounts related to Corporate Salary & Wage to offset this variance.

Summary of Description

	Category	Amount
1. User Fee	User Fees, Permits & Charges	\$ 27,786
2. Other Miscellaneous Expenses	Other Miscellaneous Expenditures	23,273
3. Recovery of Expenses	Recovery of Expenditures	7,257
4. Net Salary Variance	Salaries & Benefits	(145,535)
		-
Net Year End Surplus/(Deficit)		\$ (87,219)

Mitigating Steps

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

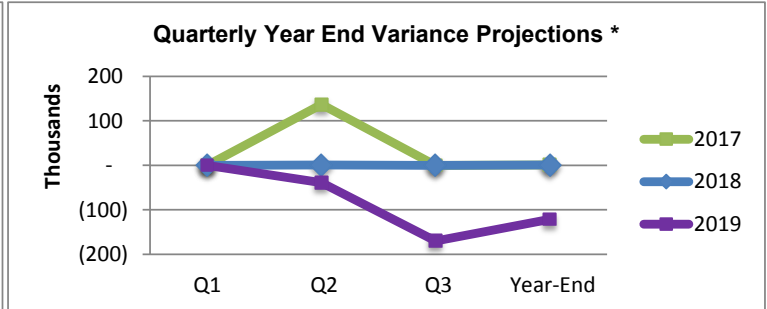
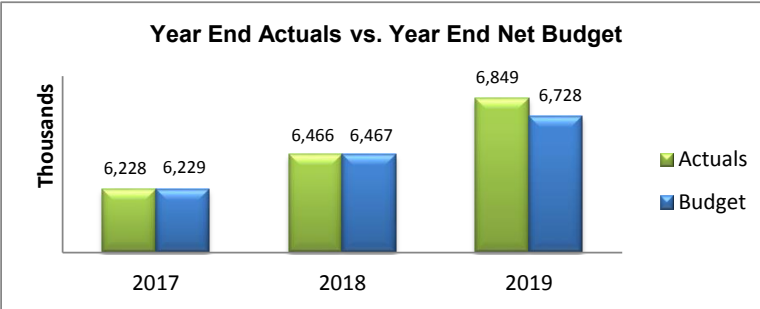
FINANCE

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	6,848,914
Year End Variance	877	873	(120,985)
Variance as % of GB	0.0%	0.0%	-1.1%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	137,000	873	(39,000)
Third Quarter (Q3)	-	-	(170,000)
Year-End (Q4)*	877	873	(120,985)

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



Description

The Finance department ended the year with a deficit of (\$120,985).

Salaries: \$84,815

Overall salary expenditures resulted in a year-end surplus of \$84,815, due primarily to the timing of recruitments and vacancies of various positions.

External Revenues: (\$205,800)

A shortfall in revenue generated through external sources amounted to (\$205,800). This deficit is comprised of (\$169,800) in Tax Lien Registration Fees, (\$28,000) in Dial-Up Service Fees, (\$43,000) in Letters of Default, partially offset by a surplus of \$35,000 in other added charges and services. Many of these revenues are dependent upon external factors such as real estate sales, property standard complaints and property tax arrears activity, which can fluctuate annually and can be difficult to predict with any certainty. Positive economic conditions, which has afforded taxpayers the ability to address their individual situations involving tax arrears, have resulted in a decreased number of tax lien registrations. As such, a phased in approach in reducing the annual revenue anticipated from Tax Lien Registration Fees has begun with the approval of a \$50,000 reduction in the department's 2020 approved operating budget.

Summary of Description

	Category	Amount
1. Salaries	Salaries & Benefits	\$ 84,815
2. External Revenues	Other Miscellaneous Revenue	\$ (205,800)
Net Year End Surplus/(Deficit)		\$ (120,985)

Mitigating Steps

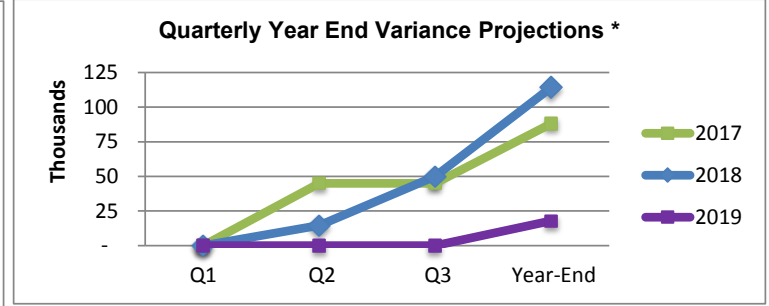
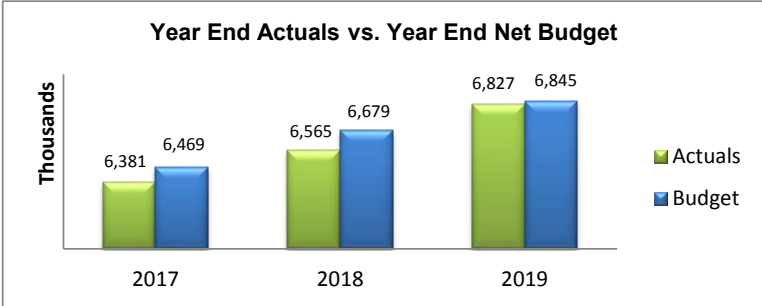
N/A

INFORMATION TECHNOLOGY (I.T.)

<u>Financial Summary</u>	2017	2018	2019
	Financials	Financials	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	6,827,146
Year End Variance	88,104	114,264	17,909
Variance as % of GB	1.1%	1.4%	0.2%

	2017	2018	2019
	Est. Variance	Est. Variance	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	17,909

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



Description

Although one time funding was approved for security initiatives in 2019, the cost for these initiatives was offset by a surplus from salary gapping and minor variances in other accounts.

Summary of Description

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

Category	Amount
Other Miscellaneous Expenditures	\$ 65,593
Purchased Services	\$ (47,684)
	\$ 17,909

Mitigating Steps

N/A

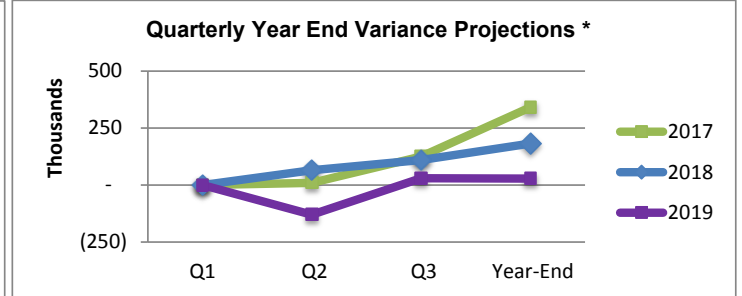
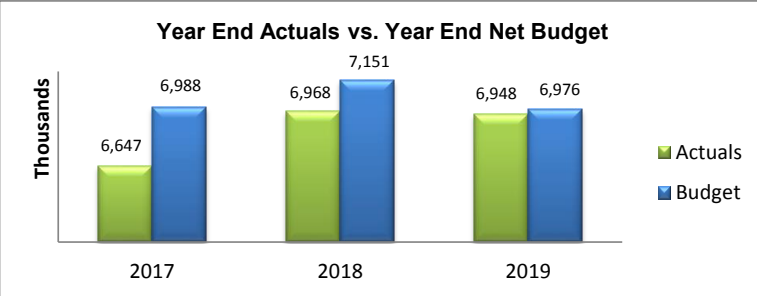
COUNCIL SERVICES

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	6,948,293
Year End Variance	341,293	182,128	27,925
Variance as % of GB	3.3%	1.7%	0.3%

	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	30,000
Year-End (Q4)*	341,293	182,128	27,925

* 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, ended the year with an overall surplus of \$27,925 in 2019, as outlined below.

Licensing and Gaming Program: \$159,948

The Policy, Gaming, Licensing and Enforcement division is reporting a higher than expected revenue at the end of 2019. The revenue surplus of \$159,948 consists of a higher than expected lottery and gaming revenue due to the delayed conversion of the last paper bingo hall to e-bingo. This conversion will take place in 2020 so this surplus is not expected in the future, as explained in the 2020 Operating Budget materials.

Civil Ceremonies and Marriage License Revenue: \$26,515

The revenues from civil marriage ceremony services experienced a surplus of \$37,250. This was offset by a slight deficit in marriage license revenue of (\$10,735), resulting in an overall surplus of \$26,515.

Salary Allocations / Gapping Surplus: \$26,242

The WPL Archivist salary budget was transferred to Council Services in 2019, however, his position remains in WPL to-date and his salary allocation was not charged to Council Services, resulting in a surplus of \$68,000, along with other salary gapping of \$5,743 in Council Services amounting to a surplus of \$73,743. This surplus was offset by the salary expense deficit of (\$47,501) in the Call Centre due to the cost of backfilling long-term disability and workplace accommodations.

Dirty Yard Work Order User Fees Revenue Shortfall: (\$184,780)

A 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 shortfall of (\$184,780) has been incurred. 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.

Summary of Description

Category	Amount
1. Licensing and Gaming Program	\$ 159,948
2. Civil Ceremonies and Marriage License	\$ 26,515
3. Salary Gapping	\$ 26,242
4. Dirty Yard Work Order User Fees	\$ (184,780)
Net Year End Surplus/(Deficit)	\$ 27,925

Mitigating Steps

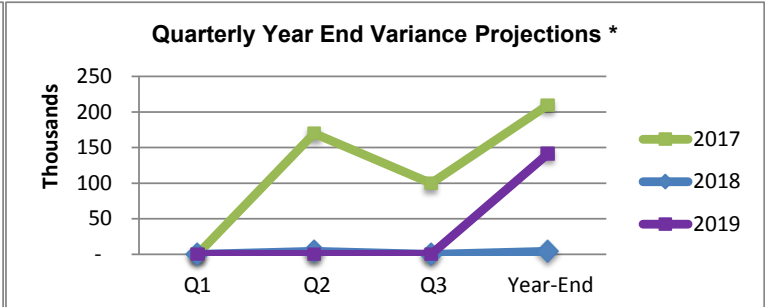
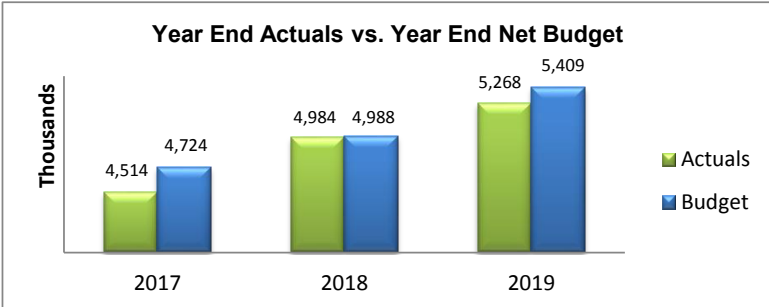
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HUMAN RESOURCES**Financial Summary**

	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	5,268,151
Year End Variance	209,632	4,268	141,250
Variance as % of GB	3.9%	0.1%	2.2%

	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	141,250

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

**Description**

The Human Resources Department is ending the year with a surplus of \$141,250, as outlined below.

Travel and Training: \$44,417

A year end surplus of \$44,417 was realized from the travel and training accounts. Given their workload and projects, the HR staff was not able to take advantage of training that may have taken place outside of the Windsor area.

Consulting and Professional Services: \$43,616

The consulting and professional services accounts are in a surplus position of \$43,616 at the end of the year primarily attributed to the Benefit Consultant and Physical Demand Analysis Program. Given that 2019 was not a negotiating year for our CUPE L543 or L82 groups, the services of our Benefit Consultant as it relates to benefit plan reviews was not required. The Physical Demand Analysis Program has been a lengthy process evaluating every position within the corporation and remains an ongoing process given the number of positions and duty changes, which has contributed to the department's surplus.

Diversity: \$10,614

The Diversity area experienced an overall surplus of \$10,614, due to contracts that have taken longer than anticipated to execute.

Other Miscellaneous Expenditures: \$42,603

A year end surplus of \$42,603 was realized from various expense accounts. One item is the NU Salary Market Review that was performed in 2019 and has not yet been completed nor invoiced. It was not possible to estimate an amount to be invoiced, which resulted in a surplus.

Summary of Description

Category	Amount
1. Travel and Training	44,417
2. Consulting and Professional Services	43,616
3. Diversity	10,614
4. Other Miscellaneous Expenditures	42,603
Net Year End Surplus/(Deficit)	\$ 141,250

Mitigating Steps

N/A

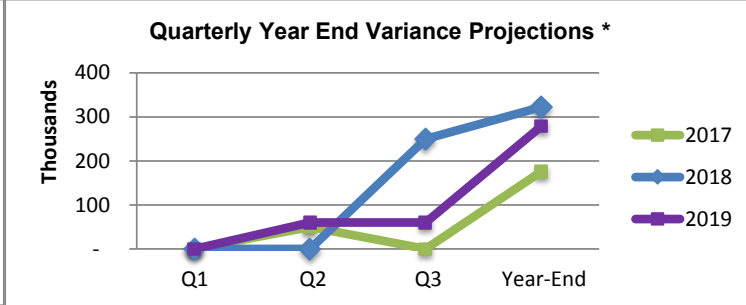
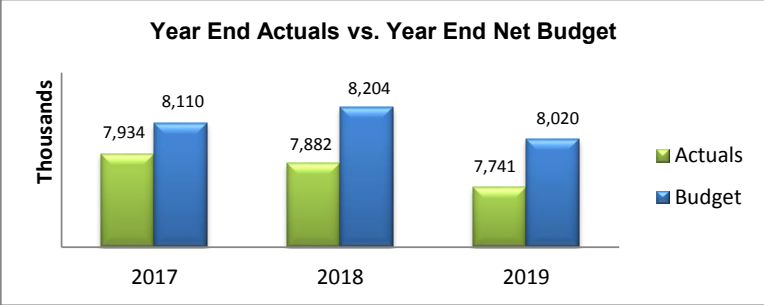
WINDSOR PUBLIC LIBRARY

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	7,741,217
Year End Variance	175,824	322,389	278,838
Variance as % of GB	1.9%	3.4%	3.0%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	50,000	-	60,000
Third Quarter (Q3)	-	250,000	60,000
Year-End (Q4)*	175,824	322,389	278,838

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



Description

Staff Gapping \$278,838

Some budgeted positions were vacant at the beginning of 2019. In addition, there are planned leave of absences scheduled in the year, resulting in a surplus of \$278,838 in salaries and benefits.

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	\$ 278,838
	\$ -
Net Year End Surplus/(Deficit)	\$ 278,838

Mitigating Steps

N/A

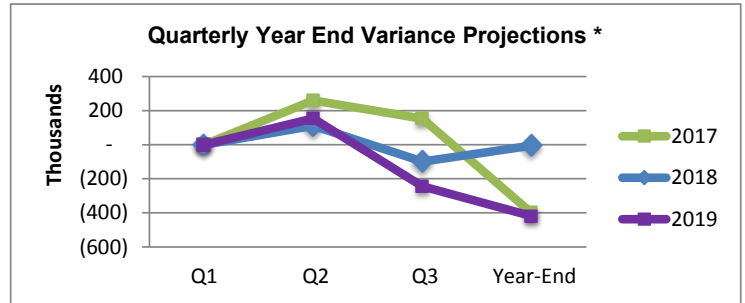
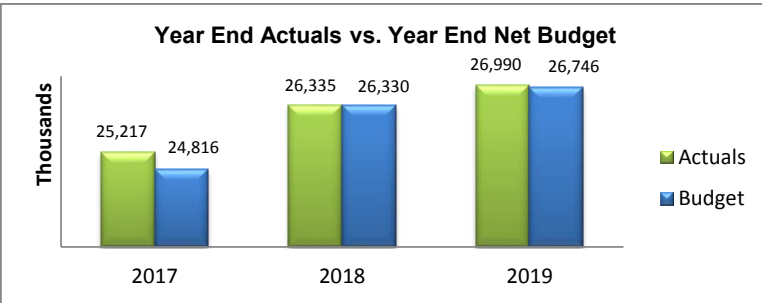
PARKS & FACILITIES

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	27,165,029
Year End Variance	(401,766)	(4,890)	(419,133)
Variance as % of GB	-1.0%	0.0%	-1.0%

	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)	(244,000)
Year-End (Q4)*	(401,766)	(4,890)	(419,133)

* 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 deficit of (\$419,133).

Parks

The Parks division is reporting a deficit of (\$49,673) for the year ended December 31st, 2019. This deficit position represents a 0.3% variance from the annual operating budget. The deficit is primarily as a result of the reduction of salary recoveries from capital for the Parks Development staff that worked on non-capital work during the year. The cost savings for salary gapping 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 core spring and early summer 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 throughout the year worked 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 (\$239,287)

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 an expected variance for the salary expenditures that remain in the operating costs for Parks which were not recovered from capital projects. The variance has increased throughout the year as the level in non-capital work performed by the division has grown. In addition, an operating budget issue was approved by Council to address some of this variance on an ongoing basis as part of the 2020 operating budget for Parks.

Salary and Wages: \$189,614

The delay in the hiring of new positions approved within the Parks operating budget on April 1st, in addition to timing of recruitment of open positions has yielded surplus amounts of \$426,590, 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 (\$194,020) 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 (\$42,956) to accommodate staffing required for the completion of work in various divisions across the department.

Facility Operations

The Facilities division ended the year with an overall deficit of (\$369,460).

Contracted Services: (\$321,540)

Facility Operations is reporting a deficit of (\$321,540) in Contracted Services at the end of 2019. This deficit is partially due to the increased security related costs at the new City Hall, resulting from an increased building size and increased amount of public activity, as well as changes to the customer service model and layout as compared to the old building. The Administration brought forward a budget issue and Council approved funds in the 2020 budget to address the issue moving forward. The deficit is also partially attributed to unforeseen emergency repairs to a chiller at Forest Glade Arena and the Master Blaster conveyor at Adventure Bay.

WIATC Chemicals: (\$78,688)

The budget amount for water treatment chemicals at the Windsor International Aquatic and Training Centre (WIATC) has not changed since its opening in 2013. Over the years, the cost of chemicals used at the pools has increased significantly due to increased attendance and cost of chemicals. The Administration brought forward a budget issue and Council approved funds in the 2020 budget to address the issue moving forward.

Payroll related expenses: (\$89,418)

Facility Operations is reporting a deficit of (\$89,418) in salaries, workers' comp and overtime related expenses at the end of 2019. Costs were related to overtime, lost recovery, temporary back filling of positions, and temporary heavy workload positions. Furthermore, the worker's medical compensation expense was not budgeted, and increased the deficit by an additional (\$31,752).

Maintenance Parts and Materials: \$120,186

Facilities ended the year with a surplus of \$120,186 for maintenance parts and materials. This is mainly due to increased spending on contracted services, requiring less spending by internal staff on parts and materials.

Summary of Description

	Category	Amount
<i>Parks</i>		
Salary Recovery From Capital	Recovery of Expenditures	\$ (239,287)
Salary Gapping	Operating & Maintenance Supplies	\$ 189,614
		<u>\$ (49,673)</u>
<i>Facility Operations</i>		
Contracted Service	Purchased Services	\$ (321,540)
Chemical	Operating & Maintenance Supplies	\$ (78,688)
Salaries, Overtime and Workers' Comp	Salaries & Benefits	\$ (89,418)
Maintenance Parts and Materials	Operating & Maintenance Supplies	\$ 120,186
		<u>\$ (369,460)</u>
Net Year End Surplus/(Deficit)		<u>\$ (419,133)</u>

Mitigating Steps

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

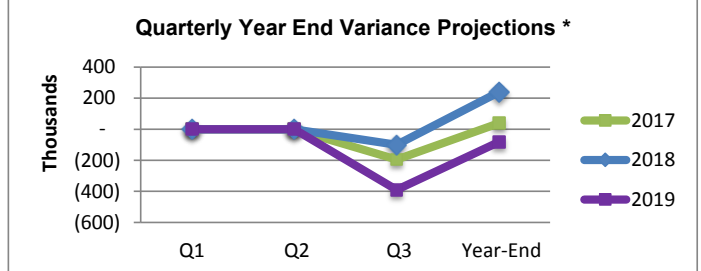
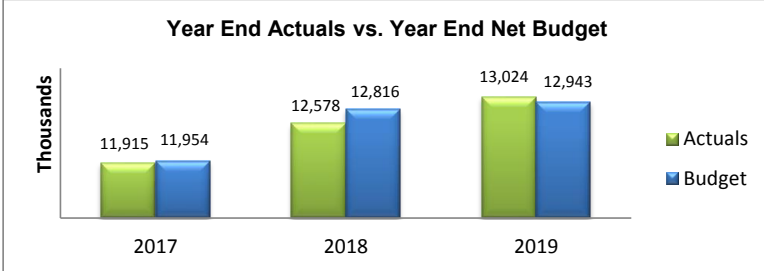
RECREATION & CULTURE

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	13,024,271
Year End Variance	38,751	238,860	(81,695)
Variance as % of GB	0.2%	1.0%	-0.3%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	(195,000)	(100,000)	(390,000)
Year-End (Q4)*	38,751	238,860	(81,695)

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



Description

The Recreation and Culture department has ended 2019 with a deficit of (\$81,695). Although there are some variances within the various Recreation and Culture operating divisions, the Department worked diligently to stay within the approved budget for 2019. Even though Recreation and Culture was able to reduce spending in 2019, the budget dollars are still required in 2020 for expenses required within the operating facilities. In summary, the 2019 year end surplus position of the department was attributed to the following:

Salaries & Benefits \$252,050

An overall savings of \$252,050 was realized in regular full time salary costs across the department due to some shifting of staff, vacancies and gapping. This savings is used to offset unfavourable variances described below.

Non-OHL Events: (\$29,945)

Spectra Venue Management ended the year in a deficit of (\$119,945) which was higher than the original operating budget of (\$90,000) within the Recreation Facilities financials. This resulted in a City of Windsor operating budget deficit for Non-OHL events in the amount of (\$29,945)

Lakeview Park Marina (\$303,800)

With higher than normal water levels combined with wind pushing the water on shore in 2019, it has resulted in significant damage to the docks with lifted wooden planks off their steel structures. As a result, the docks were deemed unsafe for both staff and seasonal boaters to access and the docks to the main basin of the marina were closed for the remainder of the season and the power to the docks shut off until they can be made safe. Per report #C98/2019 that went forward to Council on June 3, 2019 Council approved per CR276/2019 the replacement of docks at Lakeview Park Marina. The installation of floating docks throughout the marina will address the issue of fluctuating water levels on an ongoing basis. The damage and loss of revenue at Lakeview Park Marina is currently under review by Risk Management and the insurance adjusters. This resulted in a City of Windsor operating budget deficit of (\$303,800).

Summary of Description

Category	Amount
1. Wages & Benefits	Salaries & Benefits 252,050
2. Spectra Venue Management	Other Miscellaneous Expenditures (29,945)
3. Lakeview Park Marina	User Fees, Permits & Charges (303,800)
Net Year End Surplus/(Deficit)	\$ (81,695)

Mitigating Steps

The department will continue to monitor variances throughout 2020 and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

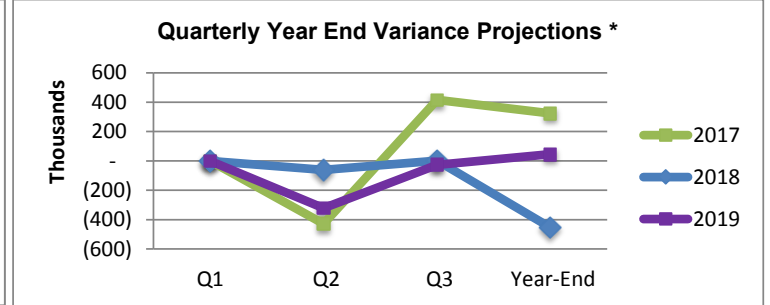
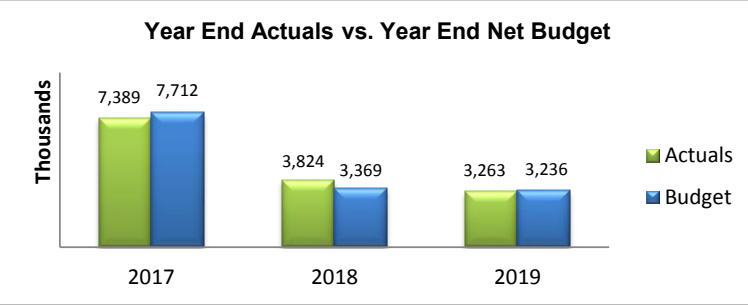
ENGINEERING

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	3,190,402
Year End Variance	323,829	(454,241)	45,851
Variance as % of GB	1.0%	-1.7%	0.2%

	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	(27,000)
Year-End (Q4)*	323,829	(454,241)	45,851

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



Description

The Engineering department is reporting an overall surplus of \$45,851, due to surpluses in Engineering and Office of City Engineer of \$111,301 and a deficit in Pollution Control of (\$65,450).

Pollution Control

The Pollution Control division, specifically the Environmental Master Plan area, finished the year with a surplus of \$13,950.

Miscellaneous Line Items - Surplus of \$13,950

Miscellaneous line item variances, specifically within the Environmental Master Plan area, contribute a \$13,950 surplus

Budget Adjustments - Deficit of (\$79,400)

Subsequent to Council approval, budgets are finalized and adjustments are made to account for various corporate expenditures. In 2019, Pollution Control expenses were adjusted \$79,400 as a result of further budget adjustments mostly due to retro salaries payment. However, the related sewer surcharge recoveries were not adjusted at that time. These minor adjustments are housekeeping items that are a regular part of the budget process.

Engineering and Office of the City Engineer

The Engineering and Office of the City Engineer division finished the year with a surplus of \$111,301, made up of the following:

Licenses & Permits / Other General Revenue / GIS User Fees – Surplus of \$219,890

User Fees, largely driven by GIS Surcharge Fees on building permits, contributed a surplus of \$211,543 to the Division. Miscellaneous revenues make up the remaining \$8,347 in surpluses.

Salaries / Work Auth Recoveries – Surplus of \$107,792

Vacancies in the area are the largest contributor towards the \$107,792 surplus, with recoveries also attributing to the surplus.

Appendix A - 2019 Year-End Operating Budget Variance

Utilities (Streetlights) – Deficit of (\$141,439)

Offsetting the surpluses identified above for the Division is a deficit of (\$141,439), due to maintenance costs paid to EnWin for the City’s streetlight infrastructure which continue to trend higher than expected due to aging wiring and other electrical components.

Purchased Services – Deficit of (\$21,970)

Offsetting the surpluses identified above for the Division is a deficit of (\$21,970). Field Services for Development contributed a deficit of (\$15,722). Miscellaneous deficits make up the remaining \$6,248 in deficits.

Bank Charges - Deficit of (\$18,980)

Offsetting the surpluses to Licenses and Permits for the Divison is a deficit of (\$18,980) in bank charges. As Licenses and Permits increase, credit card transactions also increase which caused this deficit.

Miscellaneous Line Items – Deficit of (\$33,992)

Miscellaneous line item variances contribute a (\$33,992) deficit.

Summary of Description

	Category	Amount
<i>Pollution Control</i>		
1 Miscellaneous Line Items	Other Miscellaneous Revenue	13,950
Budget Adjustment	Other Miscellaneous Expenditures	<u>(79,400)</u>
<i>Total Pollution Control</i>		<u>(65,450)</u>
<i>Engineering & Office of the City Engineer</i>		
1. Licenses / User Fees / Other General Revenue	User Fees, Permits & Charges	219,890
2 Salaries / Work Auth Recoveries	Salaries & Benefits	107,792
3 Utilities (Streetlights)	Utilities, Insurance & Taxes	(141,439)
4 Purchased Services	Purchased Services	(21,970)
5 Bank Charges	Financial Expenses	(18,980)
6 Miscellaneous Line Items	Other Miscellaneous Revenue	<u>(33,992)</u>
<i>Total Engineering & Office of the City Engineer</i>		<u>111,301</u>
Net Year End Surplus/(Deficit)		<u>\$ 45,851</u>

Mitigating Steps

The department will continue to work closely with EnWin to contain Streetlight maintenance costs going forward.

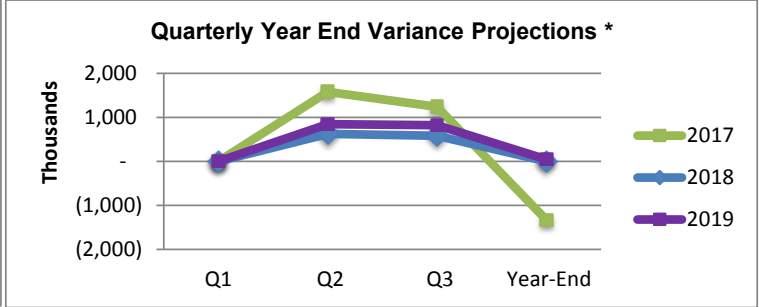
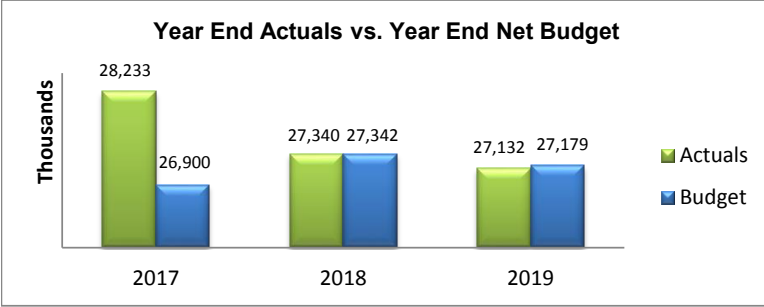
PUBLIC WORKS OPERATIONS

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	27,132,470
Year End Variance	(1,332,256)	2,391	46,727
Variance as % of GB	-2.4%	0.0%	0.1%

	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	822,000
Year-End (Q4)*	(1,332,256)	2,391	46,727

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



Description

The Public Works Operations Department has finished 2019 with an overall surplus \$46,727 related to their levy funded operations. The material causes of this variance are outlined below.

Salary and Wage: \$1,005,633

PW Operations has finished 2019 with an overall surplus of \$1,005,633 related to salary and wage costs. The surplus salary and wage cost is the net total of the surpluses and deficits related to salary and wage gapping due to a number of vacancies across the department resulting from retirements, long term disability, and staff appointments into new positions and the hiring of extra staff to accommodate heavy work load situations where required.

Revenue / Recoverable Work: \$385,122

PW Operations has finished 2019 with an overall net surplus of \$385,122 related to revenue and recoverable work for the Traffic, ROW Maintenance, and Fleet Divisions. Revenue surpluses of \$522,917 include surpluses related to service recoveries from various capital projects and departments for pavement markings, signals, and signs. In addition, the Fleet Division had higher than anticipated billings for repairs and seasonal usage equipment for the year. Offsetting the revenue surpluses of \$522,917 are a net deficit of (\$137,795) related to unrecoverable service provided by the Traffic and ROW Maintenance Divisions related to annual special events and subrogation.

Fuel: \$43,659

The Fleet Division has finished 2019 with a surplus of \$43,659 related to all fuel types due to a decrease in consumption for the year overall.

Leachate: \$15,380

The Environmental Services Division has finished 2019 with a surplus of \$15,380 related to leachate which is significantly lower than the \$50,000 anticipated in the 3rd quarter variance.

Immaterial Line-By-Line: (\$48,603)

Overall immaterial line-by-line variances result in a deficit of (\$48,603) for 2019.

Winter Control: (\$58,861)

PW Operations has finished 2019 with an overall deficit of (\$58,861) related to the winter control service.

Vehicle Rentals: (\$61,197)

PW Operations has finished 2019 with an overall deficit of (\$61,197) related to an increase in outside vehicle rentals in the Fleet Division resulting from a shortage of pool vehicles available for rental.

Vehicle Repairs: (\$87,480)

PW Operations has finished 2019 with a deficit of (\$87,480) related to an increase in outside vehicle repairs in the Fleet Division required as a result of several vacant positions in the division for the year.

Appendix A - 2019 Year-End Operating Budget Variance

Contracted Services: (\$262,346)

PW Operations has finished 2019 with a net deficit of (\$262,346) related to contracted services in the ROW Maintenance Division related to higher than anticipated road, alley, gravel, and concrete maintenance and repairs for the year.

Parking Ticket Revenue: (\$884,580)

The Parking Enforcement Division has finished 2019 with a deficit of (\$884,580) related to parking ticket revenue. While additional fees are collected under the new Administrative Penalty System implemented in November 2014, there has been a decrease in the additional fees collected as a result of the new PassPort parking payment APP introduced in 2017. As anticipated, revenue is increasing related to at meter and in lot parking in the On-Off Street Parking Division which corresponds with a decrease in ticket revenue collected in the Enforcement Division.

Summary of Description

	Category	Amount
Salary and Wage	Salaries & Benefits	1,005,633
Revenue	Recovery of Expenditures	385,122
Fuel	Operating & Maintenance Supplies	43,659
Leachate Treatment	Purchased Services	15,380
Immaterial Line By Line	Other Miscellaneous Expenditures	(48,603)
Winter Control	Purchased Services	(58,861)
Vehicle Rentals	Operating & Maintenance Supplies	(61,197)
Vehicle Repairs	Purchased Services	(87,480)
Contracted Services	Purchased Services	(262,346)
Parking Ticket Revenue	User Fees, Permits & Charges	(884,580)
Net Year End Surplus/(Deficit)		<u>\$ 46,727</u>

Mitigating Steps

N/A

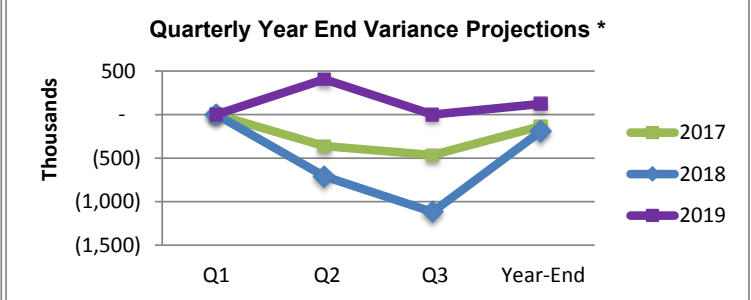
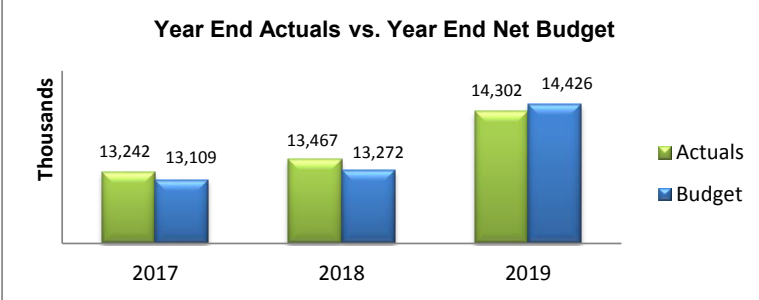
TRANSIT WINDSOR

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	14,302,483
Year End Variance	(133,396)	(195,008)	123,288
Variance as % of GB	-0.4%	-0.6%	0.3%

	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)	123,288

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



Description

Transit Windsor ended 2019 with a \$123,288 surplus.

Pensions – Contributory: \$344,045

Transit Windsor ended 2019 with a \$344,045 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. This funding has been removed from Transit's budget for 2020. There is available room in the letter of credit to accommodate future payments however if the required contributions increase beyond the established letter of credit there is a risk of a potential deficit in this account.

Transit Revenue: \$231,132

Transit Windsor ended 2019 with a \$231,132 surplus in Transit Revenue. 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 2019. The higher student ridership levels are anticipated to continue into 2020.

Salary, Wage and Overtime: \$82,093

Transit Windsor closed 2019 with an overall surplus of \$82,093 in Salaries, Wages and Overtime for 2019 after considering all recoveries. This surplus is due to salary and wage gapping which occurred during 2019 due to the delay in hiring of new positions as well as the delay in backfilling both permanent and temporary positions.

Miscellaneous: \$35,328

Transit experienced a net \$35,328 surplus in various Transit Windsor accounts. Each individual account in this area did not exceed \$50,000 in either a surplus or deficit.

Legal Services: \$23,000

The Legal Services account ended 2019 with a \$23,000 surplus for Transit Windsor. This variance is attributed to the shift in using the City Legal Department more, with little outside resources required. Although Transit does use internal legal resources, at times external resources are required which incur additional legal costs.

Minor Apparatus & Tools: (\$31,401)

Transit Windsor realized a (\$31,401) deficit in Minor Apparatus and Tools for 2019. 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 for future years.

Commissions Expense: (\$35,014)

Transit Windsor ended 2019 with a (\$35,014) deficit in the Commissions Expense account. As Transit earns greater revenues, additional commissions are required to be paid out to vendors as commissions are a percentage of sales. Transit has increased this budget in the 2020 budget to an appropriate percentage of revenues sold by internal and external vendors.

Other Prof Services-External: (\$44,236)

Transit Windsor ended 2019 with a (\$44,236) deficit in the Other Professional Services- External account. This deficit was due to the over usage for the Short Message Service (SMS) provided through Transit's Intelligent Transportation System (ITS). The service allows passengers to receive text messages by using the SMS stop prediction feature. This tool integrates location, route and bus information with schedules and maps to provide passengers with the most accurate arrival predictions possible. Due to the high usage of this service, additional costs, over and above the annual SMS text allowance, were incurred. These higher ITS costs are a result of increased ridership which leads to higher usage of the SMS service. Transit is working on a solution to avoid incurring these additional costs.

Program Supplies: (\$45,232)

Transit Windsor ended 2019 with a (\$45,232) deficit in the Program Supplies account. As Transit has transitioned to Smart Cards for all bus passes this year, earlier in the year, two forms of passes, Smart Card and Magnetic Strip were 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 have now shifted to Smart Cards, the requirement to purchase both forms of passes is no longer a factor. This account is anticipated to normalize in the upcoming year.

Facility Operations-Labour Internal: (\$62,234)

Transit Windsor closed 2019 with a (\$62,234) deficit 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 continued for 2019. This budget has been increased for 2020 in order to provide proper funding for the necessary maintenance expenses required to maintain the WITT location.

Workers Compensation. – Admin: (\$90,181)

Transit Windsor ended 2019 with a (\$90,181) deficit in the Workers Compensation account. This deficit was due to a Workers Safety and Insurance Board (WSIB) appeal which covered a number of years and was paid out during 2019.

Clothing – Uniforms: (\$117,174)

Transit Windsor ended 2019 with a (\$117,174) deficit in the Clothing-Uniforms accounts. This was due to a required lump sum payment to employees for a contractual annual payment which had been underpaid for a number of years. Transit will review this account during 2020 to determine if additional funding is required in order to meet contractual obligations.

Scrap Inventory: (\$166,838)

During 2019, Transit Windsor was required to write off obsolete inventory which lead to a deficit in the scrap inventory account of (\$166,838). Annually, Transit assesses all assets recorded in inventory and determines if a write off is required due to inventory being obsolete and no longer useable. In 2019, the fleet department identified over 469 various parts, including two engines which were no longer useable, as well as parts for buses that are no longer included in the Transit fleet. Obsolete parts are listed on GovDeals for sale in order to attempt to recover some of the costs however, if sold, the recovery trends to be very minimal. Transit continues to look for ways to keep the ordering of inventory efficient and on an as needed basis however due to the time required for parts to be delivered, and the importance of having parts readily available to mitigate downtime of buses in repair, Inventory must be kept on site.

Appendix A - 2019 Year-End Operating Budget Variance

Summary of Description

	Category	Amount
1 Pensions - Contributions	Salaries & Benefits	\$ 344,045
2 Transit Revenue	User Fees, Permits & Charges	\$ 231,132
3 Salary Wages and Overtime	Salaries & Benefits	\$ 82,093
4 Miscellaneous	Other Miscellaneous Expenditures	\$ 35,328
5 Legal Services	Purchased Services	\$ 23,000
6 Minor Apparatus and Tools	Minor Capital	\$ (31,401)
7 Commissions Expense	Operating & Maintenance Supplies	\$ (35,014)
8 Other Professional Services - External	Purchased Services	\$ (44,236)
9 Program Supplies	Operating & Maintenance Supplies	\$ (45,232)
10 Facilities Operations Labour- Internal	Operating & Maintenance Supplies	\$ (62,234)
11 Workers Compensation- Admin	Salaries & Benefits	\$ (90,181)
12 Clothing- Uniforms	Salaries & Benefits	\$ (117,174)
13 Scrap Inventory	Operating & Maintenance Supplies	\$ (166,838)
Net Year End Surplus/(Deficit)		<u>\$ 123,288</u>

Mitigating Steps

N/A

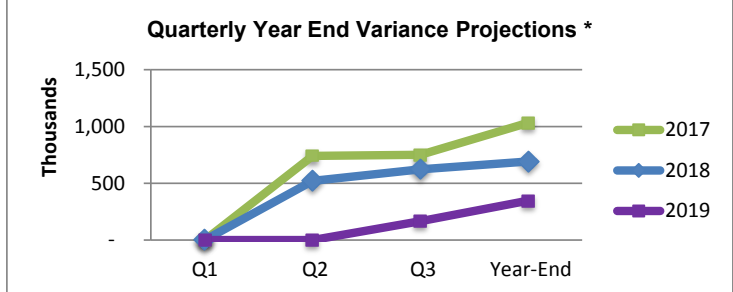
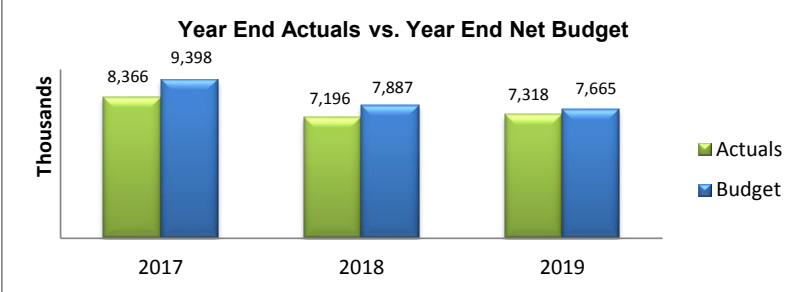
EMPLOYMENT & SOCIAL SERVICES

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	7,195,628	7,318,044
Year End Variance	1,032,339	691,753	346,682
Variance as % of GB	0.9%	0.6%	0.3%

	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	166,000
Year-End (Q4)*	1,032,339	691,753	346,682

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



Description

As of December 31st 2019, the Employment and Social Services Department realized a \$346,682 net City surplus.

Community Development and Health Office & Social Policy & Planning: \$23,131

The Community Development and Health Office realized a net City Surplus of \$23,131 due to higher than budgeted recoveries.

Ontario Works (OW) Program Delivery: \$277,068

Ontario Works Program Delivery ended the year with a net City surplus of \$277,068 comprised of the following:

Salary and Benefit accounts were lower than budget by \$256,880 due to gapping. Employment Related Costs accounts added \$20,898 to the surplus due to lower than expected OW caseloads. The variances in other miscellaneous accounts offset the surplus by a deficit of (\$710).

Other Employment Services: \$188

Other Employment Services, which include Employment Ontario Programs funded by Ministry of Labour, Training and Skills Development, ended the year with a surplus of \$188 due to prior year-end program reconciliation.

100% Municipal Assistance: \$46,295

Higher than budgeted recoveries for Funerals and Burials led to a surplus of \$46,295.

Summary of Description

	Category	Amount
<i>Total CDO Office & Social Policy & Planning</i>	Recovery of Expenditures	\$ 23,131
<i>Ontario Works Program Delivery</i>		
Salary & Benefits	Salaries & Benefits	\$ 256,880
Other Miscellaneous	Other Miscellaneous Expenditures	\$ (710)
Employment Related Expense	Purchased Services	\$ 20,898
<i>Total Ontario Works Program Delivery</i>		\$ 277,068
<i>Other Employment Services</i>	Other Miscellaneous Revenue	\$ 188
<i>100% Municipal Assistance & OW Financial Assistance</i>	Grants & Subsidies	\$ 46,295
Net Year End Surplus/(Deficit)		\$ 346,682

Mitigating Steps

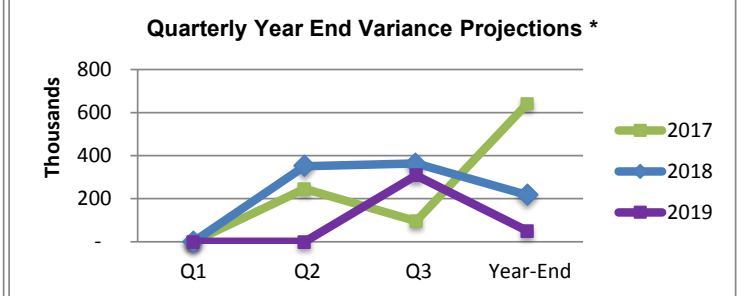
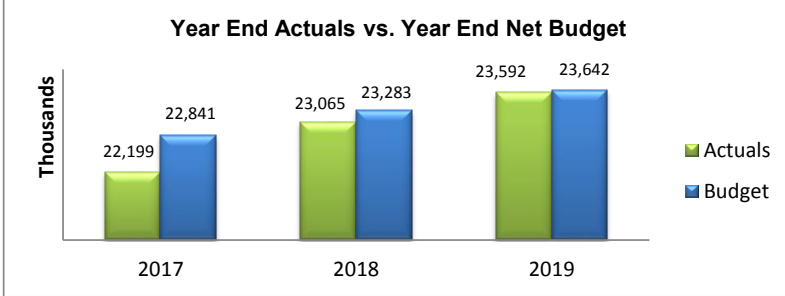
HOUSING & CHILDREN'S SERVICES

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	23,591,853
Year End Variance	641,991	217,503	50,377
Variance as % of GB	0.5%	0.2%	0.0%

	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	308,000
Year-End (Q4)*	641,991	217,503	50,377

* 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 has ended the year with a net City surplus of \$50,377 detailed as follows:

Housing Services, realized a city surplus of \$298,471. The loss of Federal Block Funding from the Federal government resulted in a net City deficit of (\$163,902). This deficit, however, was offset by a city surplus of \$462,373 (net city) due to lower mandated subsidy payments being required by service providers in 2019, as well as from the reconciliation of service providers fiscal year-end reports. After transferring \$298,000 to the City Housing Reserve, as noted within the body of this Council Report, the Housing Services surplus is \$471. One-time funding of \$216,000 from the Budget Stabilization reserve that was approved by Council (Council Report C33/2019, Council Resolution B7/2019) was not required to offset the Federal Block Funding loss pressure.

Windsor Essex Community Housing Corporation (WECHC), realized a city surplus of \$742,264. The loss of Federal Block Funding from the Federal government resulted in a net City deficit of (\$265,790). This deficit, however, was offset by a city surplus of \$968,939 (net city) due to lower mandated subsidy payments being required by WECHC in 2019, as well as from the reconciliation of WECHC prior year-end reports. In addition, a net city surplus of \$39,115 was realized due higher than budgeted county revenue. After transferring \$742,000 to the City Housing Reserve as noted within the body of this Council Report, the WECHC net city surplus is \$264.

The Community Homelessness Prevention Initiative (CHPI) budget did not realize a City variance. One-time funding of \$500,000 from the Budget Stabilization reserve that was approved by Council was utilized to offset anticipated pressures in the Emergency Shelter system (Council Report C5/2019, Council Decision B11/2019). To avoid reductions to services, on July 22 City Council approved additional one-time funding of \$537,495, of which \$462,495 was utilized from the Budget Stabilization reserve to offset Provincial funding that was deferred to April 1, 2020. (CR374/2019). Emergency Preparedness realized a net city deficit of (\$13,195), primarily related to the Westcourt Fire Evacuation.

Children's Services has realized a City surplus of \$50,289 as a result of county revenue being higher than budgeted. A Pathway to Potential city surplus of \$12,548 has added to the overall surplus primarily due to internal salary gapping and lower than expected expenditures in the Rent Smart program.

Summary of Description

Housing and Children Services/WECHC

Category	Amount
1. Housing Services/WECHC Surplus	\$ 735
2 Consolidated Homelessness Prevention Initiative	\$ (13,195)
3 Children Services	\$ 50,289
4 Pathway to Potential	\$ 12,548
Net Year End Surplus/(Deficit)	\$ 50,377

Mitigating Steps

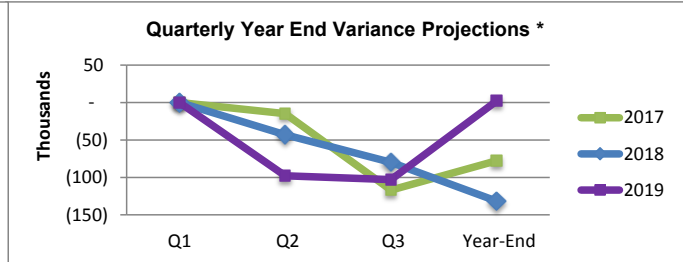
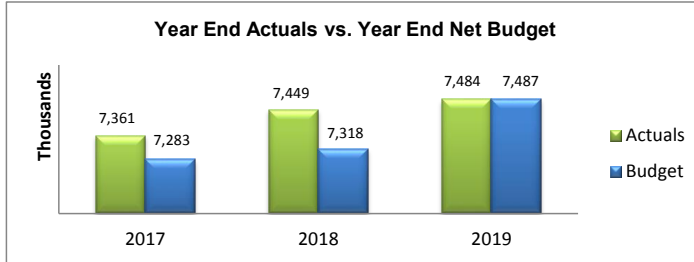
HURON LODGE

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	7,484,228
Year End Variance	(77,582)	(131,868)	2,296
Variance as % of GB	-0.3%	-0.6%	0.0%

	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)	(103,000)
Year-End (Q4)*	(77,582)	(131,868)	2,296

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



Description

Huron Lodge ended the year with a surplus of \$2,296.

Provincial Funding: \$151,030

As of June 21, 2019, The Ministry of Health and Long Term Care is renamed the Ministry of Long Term Care (MLTC), separate from the Ministry of Health. The majority of this surplus is due to the unbudgeted increase in Behavioral Supports Ontario (BSO) funding announced in late 2018 which continued for 2019 in the annual amount of \$103,859. The surplus in this account directly offsets a portion of the deficit in the salary accounts related to the Behavioural Supports program. BSO funding is specifically used for staffing to most benefit residents with responsive behaviours and the 2020 budget has been approved by council with the BSO revenue and expenses.

Accommodation Revenue: \$56,660

Accommodation rates are set by the Ministry of Long Term Care each year. The Ministry of Long Term Care adjusts the rates based on the consumer price index from the previous year. Accommodation rates may be adjusted lower for those residents who are eligible for rate reductions. Accommodation revenue is difficult to project with the ever-changing resident population.

Lease Revenue: \$16,691

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 has created a budget for the annual revenue through the 2020 budget process.

Facilities Services: \$60,429

The facilities department manages the contract for housekeeping and laundry as well as building and equipment repairs and preventative maintenance programs for the home. Overall, facilities services ended the year in a surplus position due to gapping in salaries and a newly negotiated laundry contract cost with an external vendor.

Other Miscellaneous Expenses: \$4,306

Other miscellaneous operating expenses end the year in a surplus of \$4,306 primarily due to unused budget dollars for a software archival agreement which did not start in 2019 as planned. It is anticipated that the budget dollars will be required in future years.

Kitchen Supplies: (\$17,243)

Supplies in the kitchen including chemicals ended the year in a variance of (\$17,243). Kitchen supplies include chemicals for specialized cleaning and items to support safe food handling and food production. The budget for these items has remained unchanged for a number of years. Historically, the department has mitigated any overages in this account. The department has experienced a five year average deficit in this account and council has approved an increased budget in the amount of \$18,000 for 2020.

Equipment Repairs: (\$25,962)

This year the home acquired some nursing equipment pieces which were beyond repair. Sit to stand floor lifts and shower chairs were purchased before the capital budget was approved as these are essential to provide resident care. 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.

Equipment Replacements: (\$51,315)

This year the home acquired some nursing equipment pieces which were beyond repair. Sit to stand floor lifts and shower chairs 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.

Health and Safety Training: (\$81,747)

All City of Windsor employees are required to complete the mandatory WHIMIS training, health and safety training and corporate procedures training. In addition, the MLTC mandates the type of training specific to all categories of staff. Historically, facilitation costs and staff wages for training were managed within the existing budget. With the changes in to WHIMIS in 2018, the department anticipated a deficit in this line item and requested one-time funding. As a result of an overall department surplus position, the one-time funding was not transferred to offset this deficit.

Salary Accounts: (\$110,552)

Salary Accounts for nursing, dietary, administration, resident services ended the year with a deficit of (\$110,552). The majority of this deficit is due to the \$101,527 in unbudgeted staffing expenses for the Behavioural Supports Ontario program. As part of the council approved 2020 budget, the funding and salary expenses related to this program have been allocated. Through salary gapping and a surplus in the WSIB account, Huron Lodge was able to mitigate almost all of the \$191,406 of additional expenses related to unbudgeted staff accommodations, a negotiated payout, and additional staffing requirements as a result of WFM. 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 the staffing payout which was paid out in 2019. Since Huron Lodge ended the year with surplus overall, the transfer was not required.

Summary of Description

	Category	Amount
1. Provincial Funding	Grants & Subsidies	151,030
2. Accommodation	Other Miscellaneous	56,660
3. Lease Revenue	Other Miscellaneous	16,691
4. Facilities Services	Other Miscellaneous	60,429
5. Other Miscellaneous	Other Miscellaneous Revenue	4,305
6. Kitchen Supplies	Operating & Maintenance Supplies	(17,243)
7. Equipment Repairs	Minor Capital	(25,962)
8. Equipment Replacements	Minor Capital	(51,315)
9. Health and Safety Training	Other Miscellaneous Expenditures	(81,747)
10. Salary Accounts	Salaries & Benefits	(110,552)
Net Year End Surplus/(Deficit)		<u>\$ 2,296</u>

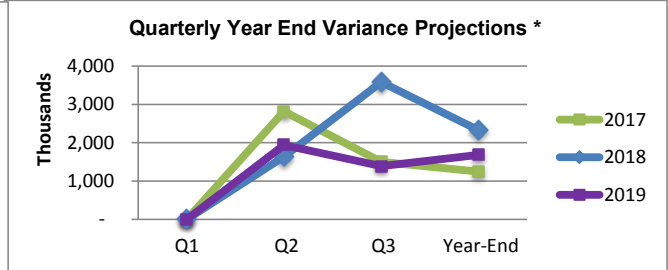
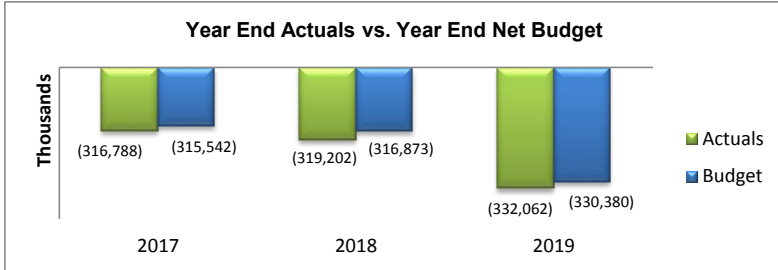
Mitigating Steps

The department is dedicated to reviewing all 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, and kitchen supplies have been addressed through the budget process and continue to be monitored and will be brought forward.

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

<u>Financial Summary</u>	2017	2018	2019	2017	2018	2019
	Financials	Financials	Financials	Est. Variance	Est. Variance	Est. Variance
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)	2,818,972	1,638,927	1,937,657
Annual Net Expenditures	(316,787,587)	(319,201,799)	(332,062,372)	1,502,120	3,581,927	1,391,891
Year End Variance	1,245,869	2,329,094	1,682,005	1,245,869	2,329,094	1,682,005
Variance as % of GB	0.6%	1.0%	0.7%	* Note: Year-end numbers are based on actual results, not projections.		



Description

The Corporate Accounts ended the year with a surplus of \$1,682,005.

Banking & Interest Charges

Net Interest on Investments: \$507,766

Interest on investments yielded a surplus of \$798,691 as a result of increased cash reserves in the final quarter, in addition to higher than anticipated returns due to a decline in rates which was projected but did not occur. This surplus resulted in more interest income being allocated to the reserves, where the higher cash balances were held, resulting in a deficit of (\$290,925) in interest paid to reserves.

Interest & Penalties on Tax: (\$93,695)

A downward trend of the property taxes in arrears resulting from enhanced collection efforts and an improved economy has resulted in lower than expected revenue from late payment fees and as a result a deficit of (\$93,695) resides in this account.

Interest & Penalties on Receivables: (\$32,699)

An upward trend of customers remitting payment invoices in a timely manner combined with enhanced collection efforts and an improved economy resulted in fewer late payment charges creating a deficit of (\$32,699) in this account.

Capital Interest Income: \$115,738

The surplus related to Capital Interest Income is the result of increased capital spending. City Council has approved a number of capital projects pre-committing future funds, which are starting earlier than anticipated. This has resulted in additional temporary financing costs being assessed until approved funding becomes available.

Corporate Expense Accounts

Waiver of Fees: (\$45,672)

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 related to the waiver of fees. The total fees approved and transferred in 2019 amounted to (\$45,672). No specific operating budget allocation has been approved related to the Waiver of Fees policy.

General Corporate Provisions: \$2,438,286

The surplus in this account consists of \$1,055,000 in budgeted corporate provisions for Joint Job Evaluation (JJE) decisions, unanticipated WSIB costs and overtime for eligible non-union members. Also included, is an unanticipated accrual reversal totalling \$1,650,000 related to an estimated salary provision that is no longer required. Offsetting these surpluses are unbudgeted accruals for unanticipated contract settlements totalling (\$266,714). In addition, the provision for fringe benefit related costs totalling \$1,000,000 was not required and was therefore, transferred to the Fringe Rate Stabilization Reserve as per normal practice.

Net Tax Additions/Reductions: (\$3,527,240)

A deficit of (\$3,527,240) was realized at year-end due to a large property tax appeal settlement being resolved during 2019, which resulted in a significant refund being paid to the taxpayer. Any property tax refunds, which are due to taxpayers, are recognized in the year when the amounts can be reasonably estimated and there is adequate assurance that the refund will be payable.

Community Improvement Plan Tax Rebate: (\$315,705)

The Community Improvement Plan grant payments has ended the year in a deficit position of (\$315,705). Due to the timing of when applications are approved, development completed and property tax reassessment takes place, it is difficult to project when the grants will become payable.

Corporate Revenue Accounts

Program Support Recoveries: \$169,171

Additional internal program support recoveries were realized in relation to Children's Services, resulting in a surplus of \$169,171 in this account.

Casino Hosting Fee: \$0

Total revenue from the OLG in 2019 amounted to \$10,812,726 and was distributed as per normal practice: \$1,800,000 to Windsor Police Services, \$3,000,000 to capital projects, \$4,262,726 to the Tax Appeals reserve and \$1,750,000 to the operating budget.

Cannabis Implementation Fund: \$692,296

Through the Ontario Cannabis Legalization Implementation Fund (OCLIF), the Province has provided municipalities with funding to assist with the implementation costs associated with recreational cannabis legalization. Municipalities are required to use their OCLIF funding to address the implementation costs that directly relate to the legalization of recreational cannabis. While the funding has resulted in a surplus of \$692,296 within the Corporate Accounts, the Corporation has tracked its internal costs relating to this initiative dating back to the fourth quarter of 2018 through 2019. In total, the City of Windsor along with its associated Agencies, Boards & Committees has accumulated upwards of \$1.2 million in costs directly related to the implementation of legalized recreational cannabis consumption.

Fringe Benefits

Sick Leave Gratuity: \$1,002,975

The Sick Leave Gratuity account is often difficult to predict as the timing of retirements is uncertain and subject to a great deal of variability year over year. The sick leave payouts for 2019 ended up being significantly lower than originally anticipated and should continue to trend in this direction. Aside from the Fire & Rescue department, very few remaining retirees are eligible for payouts. As estimated at third quarter, this account has ended the year in a surplus position of \$1,002,975. The budget for this account has been adjusted for 2020 and will continue to be monitored for further reductions given the current trend.

Corporate Fringe Benefits: (\$89,694)

The balance of the Corporate Fringe Benefit accounts experienced slight surpluses and deficits; with an overall year-end deficit of (\$89,694) which represents 0.1% of the Corporation's overall fringe benefit budget. Included within the Green Shield account was a surplus cheque totalling \$2,452,277, which was transferred to the Fringe Rate Stabilization Reserve Fund as per normal practice.

Fringe Benefit Recovery: (\$691,841)

The Fringe Benefit Recovery account ended the year with a deficit of (\$4,352,641), which is offset by the cumulative surpluses in the fringe benefit allocation accounts within the operating departments totalling \$3,870,401. The balance is offset by surpluses in other funding sources such as the Sewer Surcharge and provincially funded programs. This represents a deficit for accounting purposes only.

Fund Transfers

Sewer Surcharge Recovery: \$758,509

The Sewer Surcharge Recovery ended the year higher than budgeted due to the timing of the sewer surcharge expenditure increase approved for 2019. This surplus is however, offset by increased overhead-related expenditures in other departments in various accounts attributable to sewer surcharge.

Taxation - Payments in Lieu

Heads & Beds: \$240,125

The year-end surplus of \$240,125 is primarily due to the increased enrolment at both the University of Windsor and St. Clair College.

Railway & Hydro: \$13,079

The year-end surplus of \$13,079 is due to an increase to the fees charged for railway and hydro corridors.

Payment in Lieu - Previously Exempt Properties: \$29,187

The year-end surplus of \$29,187 is due to the increase in assessment value for 2019 related to the Joint Justice Facility.

Corporate UtilitiesCorporate Utilities: \$480,862

The overall year-end surplus in utilities is \$480,862. Efforts to reduce electricity consumption and contain operating costs continue to be a central focus of our overall corporate energy initiatives. Electricity costs increased by 1%, resulting in a deficit of (\$53,538). Total water consumption and costs associated with the sewer surcharge was underestimated for 2019, resulting in a deficit of (\$239,600). A surplus of \$716,000 in natural gas is primarily the result of lower than anticipated rates, as well as lower than projected consumption associated with the CHP unit at the Windsor International Aquatic and Training Centre (WIATC), which was not operational in 2019. Costs related to District Energy were slightly overestimated, resulting in a surplus of \$58,000.

	Category	Amount
<i>Corporate Accounts</i>		
1. Interest on Investments	Investment Income & Dividends	798,691
2. Interest Paid to Reserves	Investment Income & Dividends	(290,925)
3. Interest & Penalties on Tax	Investment Income & Dividends	(93,695)
4. Interest & Penalties on Receivables	Investment Income & Dividends	(32,699)
5. Capital Interest Income	Investment Income & Dividends	115,738
6. Waiver of Fees	Financial Expenses	(45,672)
7. Corporate Provisions	Financial Expenses	2,438,286
8. Net Tax Additions/Reductions	Financial Expenses	(3,527,240)
9. Community Improvement Plan	Financial Expenses	(315,705)
10. Program Support Recoveries	User Fees, Permits & Charges	169,171
11. Casino Hosting Fee	User Fees, Permits & Charges	-
12. Cannabis Implementation Fund	User Fees, Permits & Charges	692,296
13. Sick Leave Gratuity	Salaries & Benefits	1,002,975
14. Corporate Fringe Benefits	Salaries & Benefits	(89,694)
15. Fringe Benefit Recovery	Salaries & Benefits	(691,841)
16. Sewer Surcharge Recovery	Recovery of Expenditures	758,509
17. Other Municipal Taxes - Heads & Beds	Taxes - Municipal	240,125
18. Other Municipal Taxes - Railway & Hydro	Taxes - Municipal	13,079
19. PIL - Previously Exempt Properties	Taxes - Municipal	29,187
20. Miscellaneous Accounts	Other Miscellaneous Expenditures	30,557
Total Corporate Accounts		<u>1,201,143</u>
<i>Corporate Utilities</i>		
21. Hydro	Utilities, Insurance & Taxes	(53,538)
22. Water	Utilities, Insurance & Taxes	(239,600)
23. Natural Gas	Utilities, Insurance & Taxes	716,000
24. District Energy	Utilities, Insurance & Taxes	\$ 58,000
Total Corporate Utilities		<u>\$ 480,862</u>
Net Year End Surplus/(Deficit)		<u>\$ 1,682,005</u>

Mitigating Steps

N/A

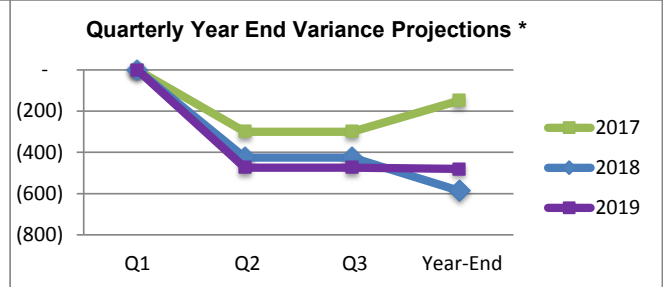
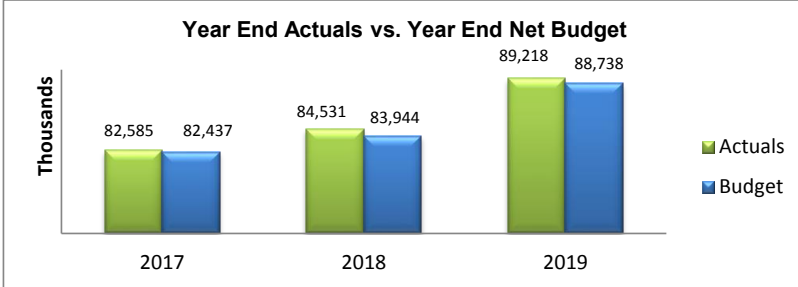
WINDSOR POLICE SERVICES

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	89,217,778
Year End Variance	(148,382)	(587,065)	(480,124)
Variance as % of GB	-0.2%	-0.6%	-0.5%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(300,000)	(425,000)	(474,000)
Third Quarter (Q3)	(300,000)	(425,000)	(474,000)
Year-End (Q4)*	(148,382)	(587,065)	(480,124)

* 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 resulted in a (\$474,000) revenue shortfall for the 2019 fiscal year, along with each subsequent year of the program.

Misc. Personnel Costs (\$6,124):

Personnel costs such as overtime, WSIB claims, pay equity adjustments, retirements, and other one-time payouts. Contributing factors that impact financial performance include overtime fluctuations which are a direct result of crime rates, court, and other events.

Summary of Description

Category	Amount
1. Provincial Funding	\$ (474,000)
2. Misc. Personnel Costs	(6,124)
Net Year End Surplus/(Deficit)	\$ (480,124)

Mitigating Steps

The 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.

The WPS continues to aggressively monitor and control personnel costs. Overtime costs have remained relatively stable compared to 2018, but will continue to fluctuate with the occurrence of unforeseen major crimes, investigation, and corresponding court costs overtime. WSIB costs continue to increase mainly due to high administrative fees. These are largely uncontrollable costs due to the nature of operations, however, WPS proactively strives to decrease the number of incidences.

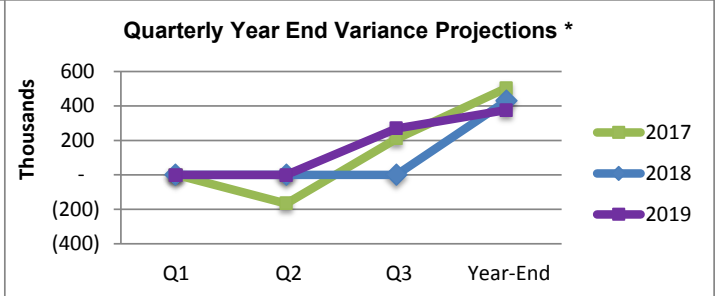
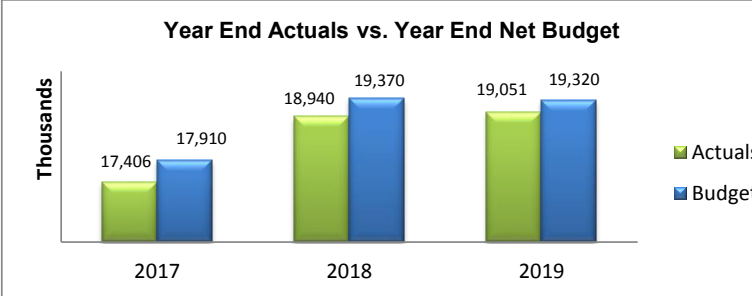
AGENCY GRANTS

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	19,050,509
Year End Variance	504,004	429,914	269,000
Variance as % of GB	2.8%	2.1%	1%

	2017 Est. Variance	2018 Est. Variance	2019 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(166,870)	-	-
Third Quarter (Q3)	209,044	-	269,000
Year-End (Q4)*	504,004	429,914	376,627

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



Description

Windsor-Essex County Health Unit (WECHU): \$518,645

The Windsor-Essex County Health Unit has communicated an overall surplus of \$518,646 for the 2018 year, which is presently under review with the Ministry and will be returned to the City once approved. This amount has been accrued in the City's books for 2019.

Land Ambulance: (\$142,018)

The year-end deficit of (\$142,018) consists of (\$39,578) in accruals from prior years that are no longer anticipated to materialize and (\$102,440) related to the City's share for the current year. Both instances are related to a shortfall in Provincial funding.

Summary of Description

Category	Amount
1. Health Unit	518,645
2. Land Ambulance	(142,018)
Net Year End Surplus/(Deficit)	\$ 376,627

Mitigating Steps

N/A

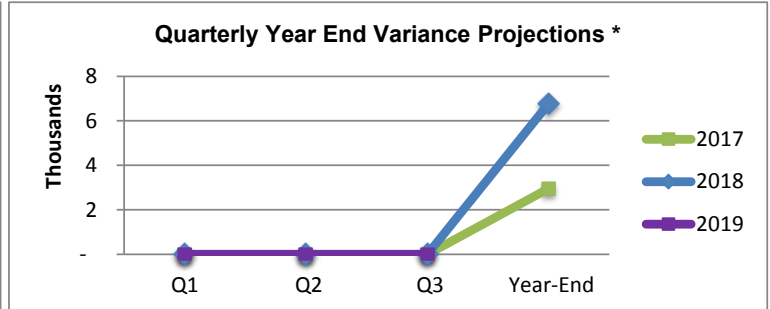
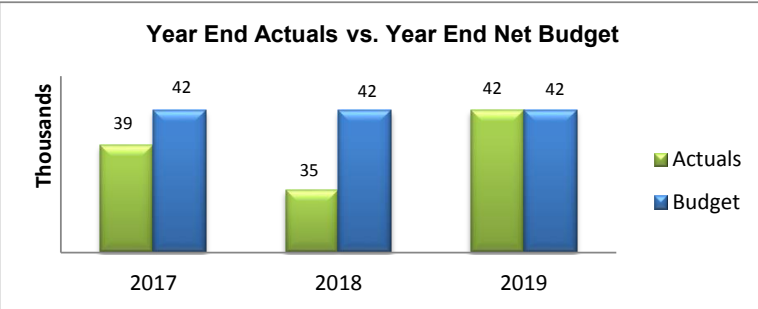
COMMITTEES OF COUNCIL

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