

	2023 Gross Budget	2023 Net Budget	Q1 Projected Variance	Q2 Projected Variance	Q3 Projected Variance	Year-End Final Variance	% of Gross Budget
Recreation & Culture	\$26,551,319	\$13,788,238	n/a	(\$1,400,000)	\$0	\$0	(5.3%)
Fire & Rescue	\$52,507,897	\$50,506,467	n/a	(\$1,255,000)	\$0	\$0	(2.4%)
Purchasing, Risk & POA	\$10,639,956	\$3,367,337	n/a	(\$1,135,000)	\$0	\$0	(10.7%)
Transit Windsor	\$42,357,601	\$17,581,466	n/a	(\$1,026,000)	\$0	\$0	(2.4%)
Council Services	\$6,646,823	\$3,681,446	n/a	(\$412,000)	\$0	\$0	(6.2%)
Building Services	\$8,633,939	\$1,313,075	n/a	(\$342,000)	\$0	\$0	(4.0%)
Parks & Facilities	\$39,883,357	\$30,070,610	n/a	(\$204,000)	\$0	\$0	(0.5%)
Engineering	\$9,443,767	\$2,845,960	n/a	(\$66,000)	\$0	\$0	(0.7%)
Legal Services	\$3,790,714	\$3,470,976	n/a	(\$22,000)	\$0	\$0	(0.6%)
Human Resources	\$7,543,216	\$6,700,452	n/a	\$0	\$0	\$0	0.0%
CAO's Office	\$1,070,193	\$1,070,193	n/a	\$0	\$0	\$0	0.0%
City Council	\$1,125,767	\$968,776	n/a	\$0	\$0	\$0	0.0%
Mayor's Office	\$504,338	\$504,338	n/a	\$0	\$0	\$0	0.0%
Economic Development	\$2,116,390	\$1,852,867	n/a	\$0	\$0	\$0	0.0%
Accounting	\$3,218,530	\$2,585,974	n/a	\$0	\$0	\$0	0.0%
Taxation	\$3,704,444	\$697,709	n/a	\$0	\$0	\$0	0.0%
Library Services	\$9,210,381	\$8,249,186	n/a	\$0	\$0	\$0	0.0%
Security & Special Activities	\$3,883,870	\$1,213,106	n/a	\$0	\$0	\$0	0.0%
Pollution Control	\$24,120,651	\$0	n/a	\$0	\$0	\$0	0.0%
Asset Planning	\$1,547,581	\$744,370	n/a	\$2,000	\$0	\$0	0.1%
Financial Planning	\$4,270,004	\$3,011,664	n/a	\$7,000	\$0	\$0	0.2%
Communications	\$4,264,283	\$3,545,355	n/a	\$39,000	\$0	\$0	0.9%
Planning & Development	\$5,178,686	\$3,328,256	n/a	\$59,000	\$0	\$0	1.1%
Information Technology	\$9,879,728	\$8,170,353	n/a	\$135,000	\$0	\$0	1.4%
Corporate Accounts	\$188,467,125	\$90,453,576	n/a	\$168,000	\$0	\$0	0.1%
Housing & Children Services *	\$166,764,770	\$29,268,555	n/a	\$301,000	\$0	\$0	0.2%
Employment & Social Services	\$123,194,263	\$8,006,689	n/a	\$351,000	\$0	\$0	0.3%
Huron Lodge	\$31,984,347	\$9,573,835	n/a	\$945,000	\$0	\$0	3.0%
Public Works	\$64,764,224	\$32,290,011	n/a	\$950,000	\$0	\$0	1.5%
Sub-Total: City Departments	\$857,268,164	\$338,860,840	n/a	(\$2,905,000)	\$0	\$0	(0.3%)
Agencies	\$22,634,432	\$22,533,834	n/a	\$346,000	\$0	\$0	1.5%
Police Services	\$117,868,133	\$99,005,478	n/a	\$0	\$0	\$0	0.0%
Sub-Total: ABC's	\$140,502,565	\$121,539,312	n/a	\$346,000	\$0	\$0	0.2%
Total: Municipal	\$997,770,729	\$460,400,152	n/a	(\$2,559,000)	\$0	\$0	(0.3%)

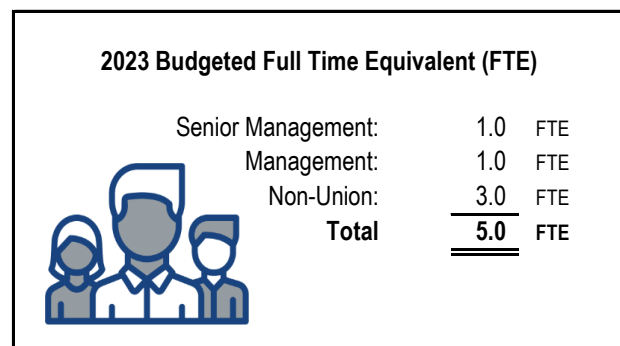
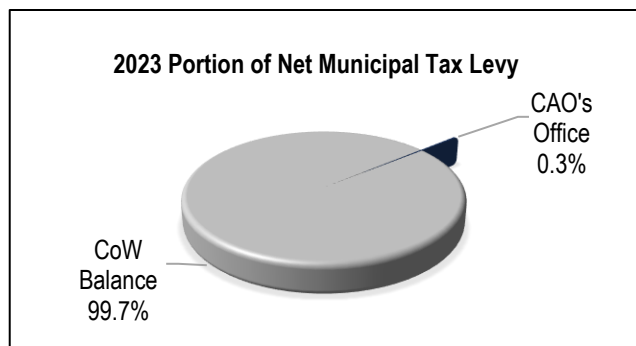
* Includes Windsor Essex County Housing Corporation (WEHC).

CAO'S OFFICE

DEPARTMENTAL OVERVIEW

The Chief Administrative Officer (CAO) works closely with the Mayor and City Council, as well as City Administration through its senior leaders, to ensure Council's goals and objectives are achieved. This is realized through strategic leadership to the Corporation, managing the daily operations of service delivery, and leading ongoing improvements with a goal of greater efficiency.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$1,336,637	\$1,106,545	\$1,103,044	\$1,070,193
Annual Net Budget	\$1,336,637	\$1,106,545	\$1,103,044	\$1,070,193
Annual Net Variance	\$114,810	\$3,656		\$0
Variance as a % of Gross Budget	8.6%	0.3%		0.0%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
	n/a	\$0		
Net Total	n/a	\$0	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: \$0

The CAO's Office budget contains provisional budgets for corporate matters and it is difficult to anticipate until very close to year end, what these budgets may be used for. Therefore, we are projecting that the CAO Office will have no significant variances at this time.

CITY COUNCIL

DEPARTMENTAL OVERVIEW

Ontario Municipalities are governed by municipal councils. The job of municipal councils is to pass resolutions and by-laws governing municipal services, finances and the various regulatory frameworks. These functions are performed based on the delegated authority contained within the Municipal Act and other legislation and regulations. In Windsor, City Council is composed of the Mayor (Head of Council) and 10 Councillors (1 for each of the 10 Wards).

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$185,000)	(\$156,991)	(\$175,641)	(\$156,991)
Annual Expense Budget	\$1,031,469	\$1,029,184	\$1,050,834	\$1,125,767
Annual Net Budget	\$846,469	\$872,193	\$875,193	\$968,776
 Annual Net Variance	 \$48,836	 \$57,963	 \$164,560	 \$0
Variance as a % of Gross Budget	4.7%	5.6%	15.7%	0.0%

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$0**

No significant variances projected at this time.

MAYOR'S OFFICE

DEPARTMENTAL OVERVIEW

The Mayor is the Head of City Council the Chief Executive Officer (CEO) of the Corporation of the City of Windsor. As Head of Council he presides over all meetings of Council. The Mayor ensures that the laws governing the Municipality are properly executed and enforced. The Mayor has primary responsibility for seeing that the policies of the Municipality are implemented, and he works closely with Council to ensure that this occurs.

As CEO, the Mayor has responsibility for all actions taken on behalf of the municipal corporation. Based on the approval of Council, the Mayor has responsibility for directing municipal spending priorities in accordance with local needs and preferences, and oversees the Municipality's administration to ensure that all actions taken by administration are consistent with Council policies.

The Mayor has a staff of contract employees hired directly by the Mayor to facilitate the operations of the Mayor's Office.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$905,325	\$1,455,705	\$505,705	\$504,338
Annual Net Budget	\$905,325	\$1,455,705	\$505,705	\$504,338
Annual Net Variance	\$0	\$0	\$0	\$0
Variance as a % of Gross Budget	0.0%	0.0%	0.0%	0.0%

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$0**

No significant variances projected at this time.

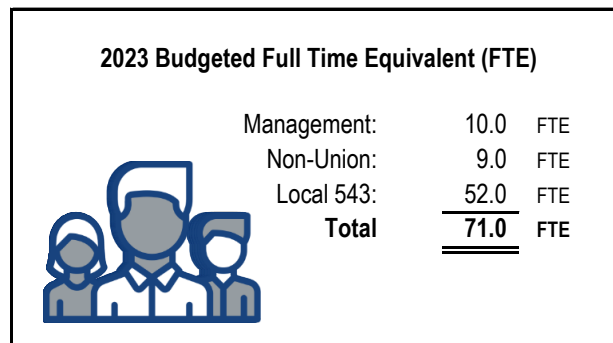
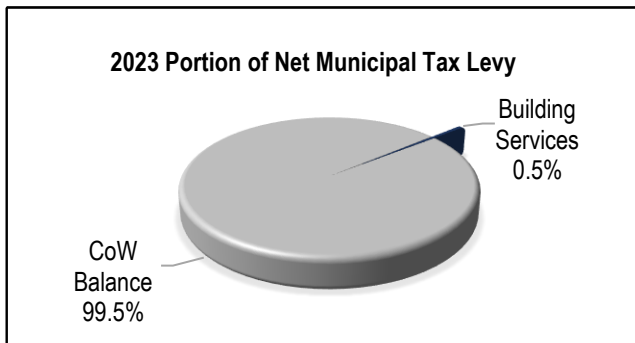
BUILDING SERVICES

DEPARTMENTAL OVERVIEW

Building Services is responsible for the application and enforcement of the Ontario Building Code and property related Municipal Bylaws. This includes issuing permits and performing inspections for all construction projects, and investigating and enforcing maintenance & land use Bylaws for all private properties.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$5,779,256)	(\$5,842,761)	(\$7,320,864)
Annual Expense Budget	n/a	\$7,752,491	\$7,871,886	\$8,633,939
Annual Net Budget	n/a	\$1,973,235	\$2,029,125	\$1,313,075
Annual Net Variance	n/a	\$61,833	(\$113,227)	(\$342,000)
Variance as a % of Gross Budget	n/a	0.8%	(1.4%)	(4.0%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Staff Gapping	n/a	\$108,000		
Revenue Shortfall	n/a	(\$406,000)		
Miscellaneous Expense Savings	n/a	(\$44,000)		
Net Total	n/a	(\$342,000)	\$0	\$0

BUILDING SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$342,000) Deficit**

Staff Gapping: \$108,000

The key reason for the delay in hiring of several positions in the Building Department is due to new positions being created following the department's major reorganization approved during 2023 Budget (BI 2023-0069).

Revenue Deficit: (\$406,000)

The Building By-Law Division is currently expecting a revenue shortfall by year-end totalling (\$406,000). Fees collected by By-law relates to the enforcement of property standards, residential rental property conditions and the upkeep of vacant buildings. During the 2023 Budget process user fees for Building By-Law were increased effective June 2023 to help mitigate the expected short fall.

Miscellaneous Expense Deficit: (\$44,000)

The Building Services Department is expecting an overall miscellaneous expense deficit of (\$44,000) which is made up primarily by the pilot project Residential Rental Licensing program, bank charges and legal fees. The Residential Rental Licensing program is expected to end the year with a deficit of (\$40,000) due to Buildings cost recovery fee being based on 3,000 applications as per C 54/2022 and only 600 have been received as of May 31.

MITIGATING STEPS

Administration has made concerted efforts to hold the line where possible on discretionary expenses within its control including delaying of staff recruitments while navigating the challenging situation of the past year and striving to maintain a respectable and safe level of service.

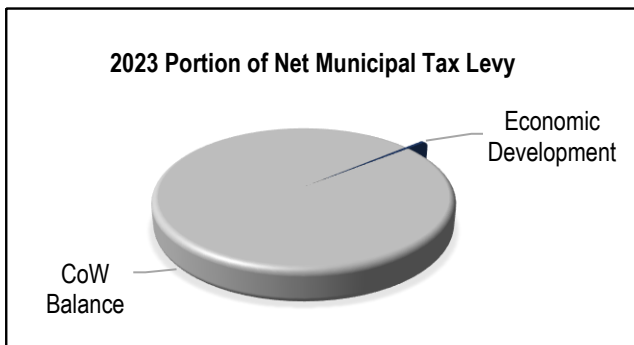
ECONOMIC DEVELOPMENT

DEPARTMENTAL OVERVIEW

Economic Development is responsible for attracting new business development to the region and helping retain existing businesses that foster a vibrant, economically diverse city.


Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	\$0	(\$263,523)
Annual Expense Budget	n/a	n/a	\$1,364,556	\$2,116,390
Annual Net Budget	n/a	n/a	\$1,364,556	\$1,852,867
Annual Net Variance	n/a	n/a	\$0	\$0
Variance as a % of Gross Budget	n/a	n/a	n/a	0.0%

Historical amounts are not available due to creation of department in 2022.



2023 Budgeted Full Time Equivalent (FTE)

Senior Management:	1.0	FTE
Management:	2.0	FTE
Non-Union:	4.0	FTE
Local 543:	1.0	FTE
Total	8.0	FTE



VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$0**

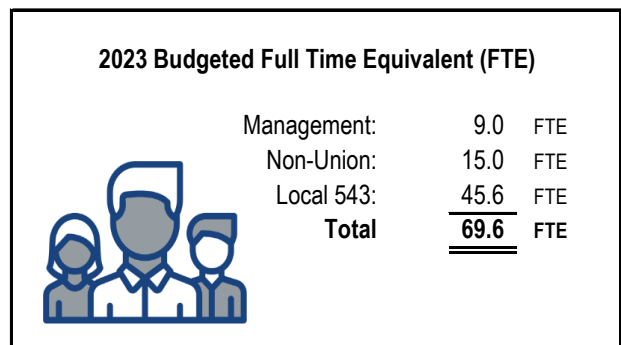
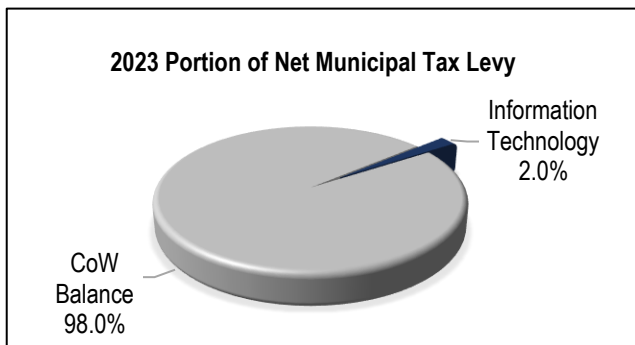
The Economic Development Office is a newly created department and therefore, while there are anticipated savings in 2023, the surplus realized at year end will be carried forward to the following year in an effort to assist in the department's start-up costs.

INFORMATION TECHNOLOGY

DEPARTMENTAL OVERVIEW

Provides technology planning, support and operations, which enables City services, and drives efficiencies. Committed to providing innovative, reliable, responsive and secure solutions that align business, process and technology. Provides and supports the systems, applications, computers, networks, data, internet access, security and policies that are critical to the delivery of City services.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,275,439)	(\$1,362,554)	(\$1,709,375)	(\$1,709,375)
Annual Expense Budget	\$8,224,564	\$8,702,573	\$9,076,667	\$9,879,728
Annual Net Budget	\$6,949,125	\$7,340,019	\$7,367,292	\$8,170,353
Annual Net Variance	\$32,736	\$179,778	(\$31,070)	\$135,000
Variance as a % of Gross Budget	0.4%	2.1%	(0.3%)	1.4%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salary Related	n/a	\$75,000		
Connectivity Savings	n/a	\$20,000		
Various Miscellaneous	n/a	\$40,000		
Net Total	n/a	\$135,000	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$135,000 Surplus**

Salary Related: \$75,000

The current projected year-end surplus includes \$75,000 related to salary gapping. Recruitments are under way to fill numerous vacancies within the existing staff complement in an effort to bring the department up to full capacity. The IT dept is experiencing significant challenges in recruiting qualified candidates to fill these positions. It should be noted, there is a pending Joint Job Evaluation (JJE) submission that is awaiting a decision from the evaluation committee which could offset this surplus.

INFORMATION TECHNOLOGY

Connectivity Savings: \$20,000

The Information Technology department is continuing to see fluctuations related to connectivity costs, however, it is anticipated that there may be increases in the future related to inflationary pressures.

Various Miscellaneous: \$40,000

Various miscellaneous line items within the department are contributing to the year-end variance.

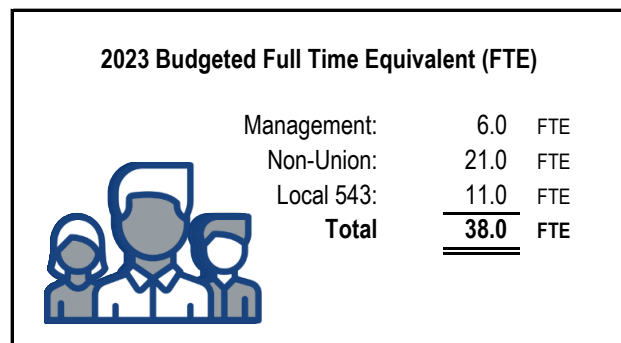
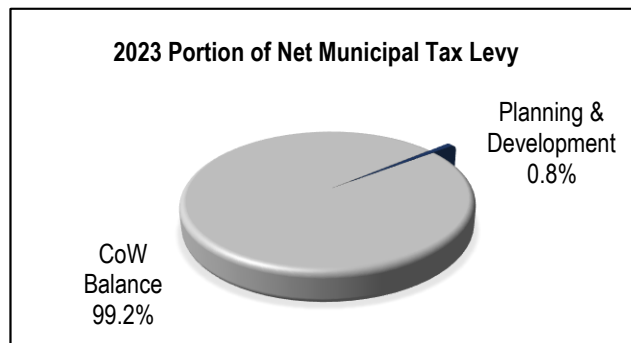
PLANNING DEVELOPMENT

DEPARTMENTAL OVERVIEW

Planning Services is responsible for the preparation and implementation of plans regarding land use and development including the Official Plan & Zoning By-law. The division reviews, processes and makes recommendations to Council on land development applications as set out in the Planning Act of Ontario.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$897,846)	(\$934,271)	(\$1,850,430)
Annual Expense Budget	n/a	\$4,059,564	\$4,109,297	\$5,178,686
Annual Net Budget	n/a	\$3,161,718	\$3,175,026	\$3,328,256
Annual Net Variance	n/a	\$793,151	\$622,677	\$59,000
Variance as a % of Gross Budget	n/a	19.5%	15.2%	1.1%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Staff Gapping	n/a	\$701,000		
Revenue Deficit	n/a	(\$612,000)		
Miscellaneous Expense Savings	n/a	(\$30,000)		
Net Total	n/a	\$59,000	\$0	\$0

PLANNING DEVELOPMENT

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$59,000** *Surplus*

Staff Gapping: \$701,000

Staff gapping is one of the current factors that is contributing to the overall surplus within the Planning Development Department. Over the course of the year, recruitments for several positions are required due to seven positions being approved during the 2023 Operating Budget process.

Revenue Deficit: (\$612,000)

The Planning area is expecting to end the year with a revenue deficit of (\$612,000) in the area of Development Applications. In the 2023 Budget several positions were approved to help with the application process and Bill 23 legislation. As the positions are filled in 2023 they will increase the processing of applications and create additional revenue.

Miscellaneous Expense Deficit: (\$30,000)

The Planning Development Department's is anticipating an overall deficit in miscellaneous expenses totalling (\$30,000) for the year. The majority of the deficit is (\$15,000) in Advertising as well as (\$15,000) for Other Professional Services External used for Surveyors.

MITIGATING STEPS

Administration has made concerted efforts to hold the line where possible on discretionary expenses within its control including delaying of staff recruitments while navigating the challenging situation of the past year and striving to maintain service levels.

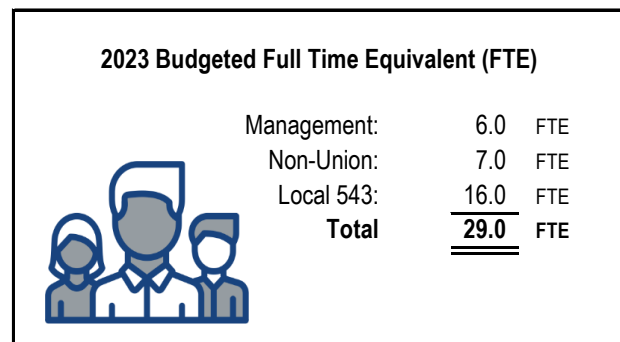
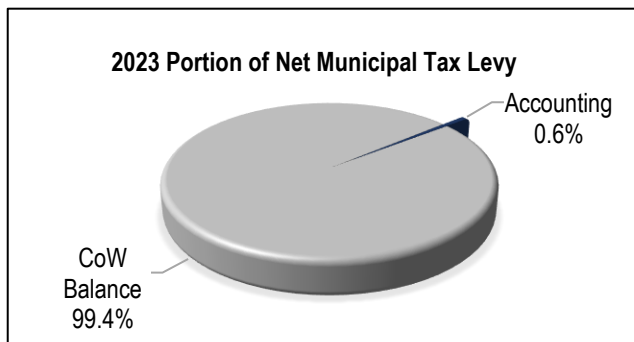
ACCOUNTING

DEPARTMENTAL OVERVIEW

The Accounting department provides accounts payable, accounts receivable, accounting and payroll services to the organization.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$833,103)	(\$632,556)
Annual Expense Budget	n/a	n/a	\$3,162,235	\$3,218,530
Annual Net Budget	n/a	n/a	\$2,329,132	\$2,585,974
Annual Net Variance	n/a	n/a	\$55,004	\$0
Variance as a % of Gross Budget	n/a	n/a	1.7%	0.0%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salaries	n/a	\$9,000		
Various Miscellaneous	n/a	(\$9,000)		
Net Total	n/a	\$0	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$0**

Salaries: \$9,000

A year-end surplus of \$9,000 in salaries is being projected in the Accounting department as a result of staff gapping.

Various Miscellaneous: (\$9,000)

A year-end deficit of (\$9,000) is being projected in the Accounting department as a result of various miscellaneous items.

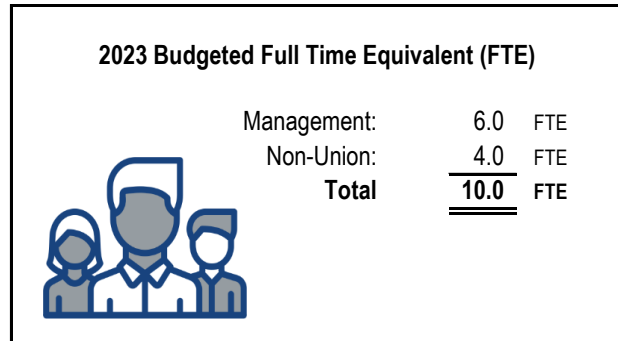
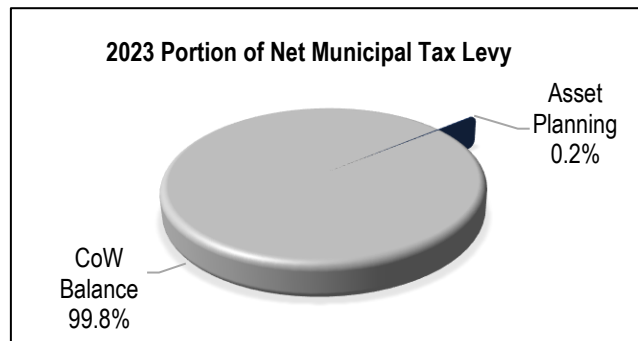
ASSET PLANNING

DEPARTMENTAL OVERVIEW

The Asset Planning department provides asset planning, capital budget development and monitoring, corporate energy management services and capital grant funding programs to the organization.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$1,010,920)	(\$803,211)
Annual Expense Budget	n/a	n/a	\$1,875,527	\$1,547,581
Annual Net Budget	n/a	n/a	\$864,607	\$744,370
Annual Net Variance	n/a	n/a	(\$35,651)	\$2,000
Variance as a % of Gross Budget	n/a	n/a	(1.9%)	0.1%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salaries	n/a	\$2,000		
Net Total	n/a	\$2,000	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$2,000 Surplus**

Salaries: \$2,000

A year-end surplus of \$2,000 in salaries is being projected in the Asset Planning department as a result of staff gapping.

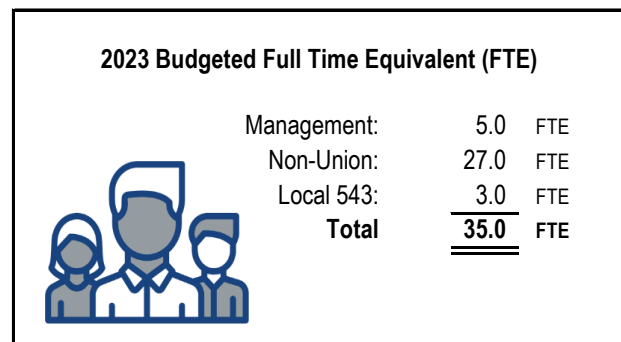
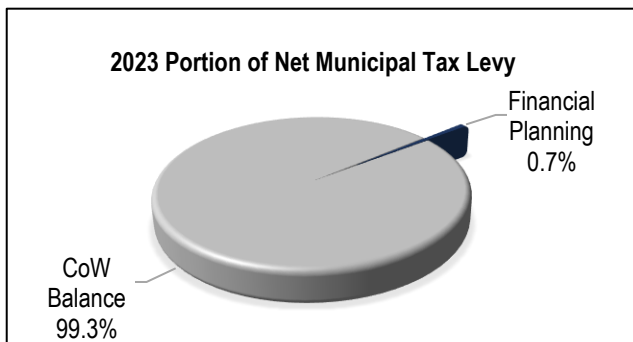
FINANCIAL PLANNING

DEPARTMENTAL OVERVIEW

The Financial Planning department provides operating budget development and monitoring services along with performance measurement and overall financial planning leadership for the Corporation and Council.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$1,125,237)	(\$1,258,340)
Annual Expense Budget	n/a	n/a	\$3,971,534	\$4,270,004
Annual Net Budget	n/a	n/a	\$2,846,297	\$3,011,664
Annual Net Variance	n/a	n/a	\$100,336	\$7,000
Variance as a % of Gross Budget	n/a	n/a	2.5%	0.2%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salaries	n/a	\$20,000		
Various Miscellaneous	n/a	(\$13,000)		
Net Total	n/a	\$7,000	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be:

\$7,000 **Surplus**

Salaries: \$20,000

A year-end surplus of \$20,000 in salaries is being projected in the Financial Planning department as a result of staff gapping.

Various Miscellaneous: (\$13,000)

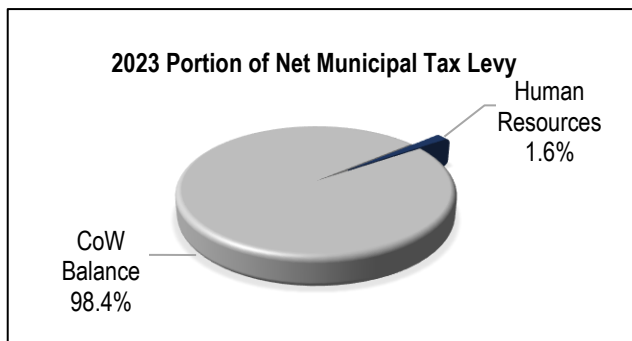
A year-end deficit of (\$13,000) is being projected in the Financial Planning department consisting of a (\$7,500) deficit relating to an increase in the MBNC annual membership and a (\$5,500) deficit as a result of various miscellaneous items.

HUMAN RESOURCES


DEPARTMENTAL OVERVIEW

The Human Resources Department provides various services such as recruitment, compensation management, benefit administration, health and safety initiatives, and employee relations. As an equal opportunity employer, the City's HR Department also endeavours to provide succession management, professional skills development, and mental health initiatives to our corporate employees and retirees.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$663,879)	(\$408,842)	(\$919,342)	(\$842,764)
Annual Expense Budget	\$6,296,537	\$6,556,998	\$7,252,526	\$7,543,216
Annual Net Budget	\$5,632,658	\$6,148,156	\$6,333,184	\$6,700,452
Annual Net Variance	\$36,310	\$6,783	\$4,009	\$0
Variance as a % of Gross Budget	0.6%	0.1%	0.1%	0.0%



2023 Budgeted Full Time Equivalent (FTE)



Management:	6.0	FTE
Non-Union:	42.0	FTE
Total	48.0	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Employment and Consulting Services	n/a	\$11,000		
Health and Safety, Bill 221 & WSIB	n/a	\$62,000		
Employment Service Centre	n/a	(\$6,000)		
Diversity and Inclusion	n/a	\$9,000		
HR Administration	n/a	(\$76,000)		
Net Total	n/a	\$0	\$0	\$0

HUMAN RESOURCES

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$0**

Employment and Consulting Services \$11,000

Employment and Consulting Services is projected to end the year in a surplus due to surpluses in supplies and services accounts. This will assist in offsetting the projected deficit in HR Administration.

Health and Safety, Bill 221 & WSIB \$62,000

Health and Safety, Bill 221 & WSIB is projected to end the year in a surplus due to staff gapping as well as a surplus in the Other Professional Services-External account. This will assist in offsetting the projected deficit in HR Administration.

Employment Service Centre (\$6,000)

The Employment Service Centre is projected to end the year in a deficit due to a heavy-workload position supporting the department.

Diversity and Inclusion \$9,000

Diversity and Inclusion is projected to end the year in a surplus due to surpluses in supplies and services accounts. This will assist in offsetting the projected deficit in HR Administration.

Human Resources Administration (\$76,000)

HR Administration is projected to end the year in a deficit largely due to a leave of absence and the need to fill this position, which resulted in a salary expense over and above the budgeted salary for this position. This deficit is projected to be offset by surpluses in Employment and Consulting Services, Health and Safety, Bill 221 & WSIB, Diversity and Inclusion.

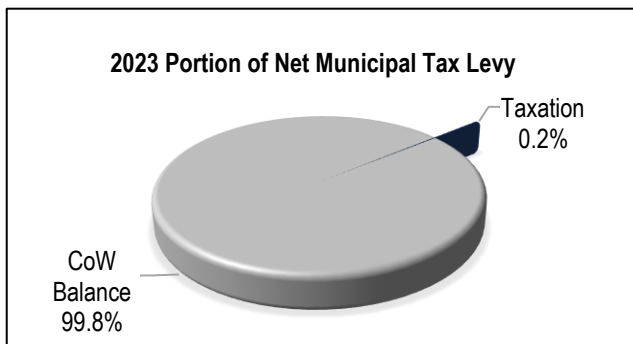
TAXATION

DEPARTMENTAL OVERVIEW


The Taxation department provides property billing and tax collection services, cash management and leadership on corporate financial projects.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$2,870,561)	(\$3,006,735)
Annual Expense Budget	n/a	n/a	\$3,475,392	\$3,704,444
Annual Net Budget	n/a	n/a	\$604,831	\$697,709
Annual Net Variance	n/a	n/a	(\$268,259)	\$0
Variance as a % of Gross Budget	n/a	n/a	(7.7%)	0.0%

Historical amounts are not available due to realignment of departments.



2023 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	5.0	FTE
Non-Union:	10.0	FTE
Local 543:	13.0	FTE
Total	29.0	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
External Revenues	n/a	(\$236,000)		
Salaries	n/a	\$250,000		
Various Miscellaneous	n/a	(\$14,000)		
Net Total	n/a	\$0	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be:

\$0

External Revenue: (\$236,000)

A year-end deficit of approximately (\$236,000) is projected for net external revenues within the Taxation Department. This projected deficit consists of (\$90,000) deficit in External User fees, (\$73,000) deficit in Dial-up Fees, (\$65,000) deficit in Letters of Default, (\$51,000) deficit in Ownership Changes, (\$50,000) deficit in Tax Lien Registrations, (\$10,000) deficit in Return Cheque Fees and a (\$1,000) deficit in Other External Revenue. These deficits are offset by a \$82,000 surplus in Collection Fees, \$17,000 surplus in Expedited Tax Certificates, and a \$5,000 surplus in Tax Information.

TAXATION

Salaries: \$250,000

A year-end surplus of \$250,000 in salaries is being projected in the Taxation department as a result of staff gapping.

Various Miscellaneous: (\$14,000)

A year-end deficit of (\$14,000) is being projected in the Taxation department as a result of various miscellaneous items.

COUNCIL SERVICES

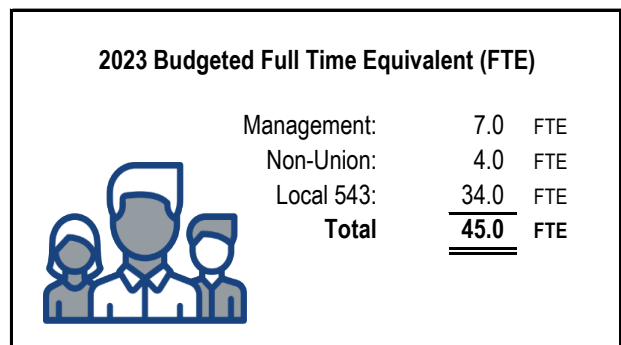
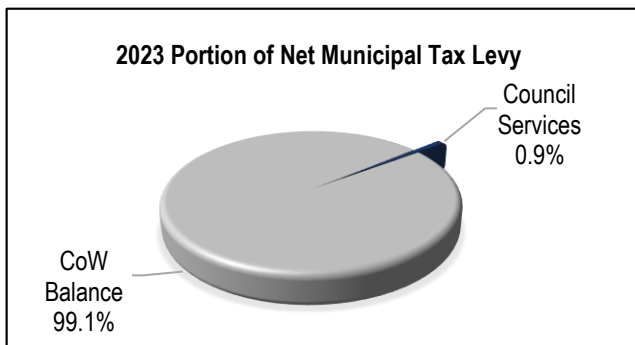
DEPARTMENTAL OVERVIEW

The City Clerk's Office administers the city's legislative process including Elections, Council and Committee meetings, and the maintenance of public records, as a service to City Council, Administration and the citizens of the City of Windsor.

Licensing & By-Law Enforcement oversees several categories of business licenses and enforcement of the licensing and various regulatory by-laws to ensure compliance and public health and safety. For example, public vehicles, hospitality, lodging, dirty yards etc. Coordinate licensing hearings for the Windsor Licensing Commission. Also acts as gaming regulator for the AGCO/OLG i.e. bingo, raffles.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$2,983,945)	(\$3,203,000)	(\$2,965,377)
Annual Expense Budget	n/a	\$6,732,357	\$6,585,297	\$6,646,823
Annual Net Budget	n/a	\$3,748,412	\$3,382,297	\$3,681,446
Annual Net Variance	n/a	(\$484,420)	(\$395,074)	(\$412,000)
Variance as a % of Gross Budget	n/a	(7.2%)	(6.0%)	(6.2%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salary Allocations/Gapping	n/a	\$185,000		
Vital Stats Revenue	n/a	\$44,000		
Dog License Revenue	n/a	\$11,000		
Public Vehicle License Revenue	n/a	\$29,000		
Business License Revenue	n/a	(\$190,000)		
Repeat Offender Fee Revenue	n/a	(\$447,000)		
Lottery License Bingo Revenue	n/a	(\$198,000)		
Miscellaneous Expense	n/a	\$154,000		
Net Total	n/a	(\$412,000)	\$0	\$0

COUNCIL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$412,000)** **Deficit**

Salary Allocations/Gapping: \$185,000

A surplus of \$185,000 is projected within the Council Services, By-Law, Licencing and Gaming and Information & Records Management departments related to salary gapping: \$29,000 in Information & Records Management, \$45,000 in By-Law Enforcement and \$152,000 in Licencing and Gaming. These surpluses are anticipated for a variety of reasons including the permanent incumbents taking temporary positions elsewhere and unfilled vacancies for a portion of the year. There is a projected deficit of (\$41,000) in Council/Community Services due to a heavy workload position.

Vital Stats Revenue: \$44,000

The revenues from marriage licenses and civil ceremonies have a projected surplus of \$8,000. The anticipated surplus can be attributed to marriages and wedding ceremonies returning to pre-COVID levels. A surplus in Death Registration revenue of \$36,000 is projected. Death Registration revenue is difficult to predict and therefore varies from year to year.

Dog License Revenue: \$11,000

The licencing division is projecting a surplus of \$11,000 in Dog Licenses Revenue. Improved service delivery and compliance incentives have contributed to an increase in online applications and licences purchased.

Public Vehicle License Revenue: \$29,000

The licencing division is projecting a surplus of \$29,000 in Public Vehicle Licenses Revenue due to an increase in trip fees collected from Transportation Network Company (UBER) licencing as public transportation services seem to be recovering from impacts caused directly by the COVID-19 pandemic.

Business License Revenue: (\$190,000)

The Licencing division is projecting a deficit of (\$190,000) in Business License Revenue likely due to the after affects caused by the COVID-19 Pandemic which attributed to an increase in business closures and a decrease in new business opening. Business owners were required and continue to pivot or become creative in how they conduct business, such as providing online services. These services likely fall out of the scope from traditional stationary business licencing (brick & mortar shops).

Repeat Offender Fee Revenue: (\$447,000)

The By-Law Enforcement department is projecting a deficit of (\$447,000) in revenue generated from the Division's Repeat Offender Fee for land maintenance matters. This fee was originally adopted by City Council in 2019 as a deterrent to repeat offenders and as such, the estimated revenue was a projection based on the previous year's issued invoices. Less invoices are projected to be issued than originally estimated as a result of better compliance, which coincides with the original intent of the fee.

Lottery License Bingo Revenue: (\$198,000)

The Licencing division is projecting a deficit of (\$198,000) related to bingo sites due to hall closures which were attributed directly to the COVID-19 pandemic however, trends are showing that the gaming industry is recovering as revenues are increasing.

Miscellaneous Expenses: \$154,000

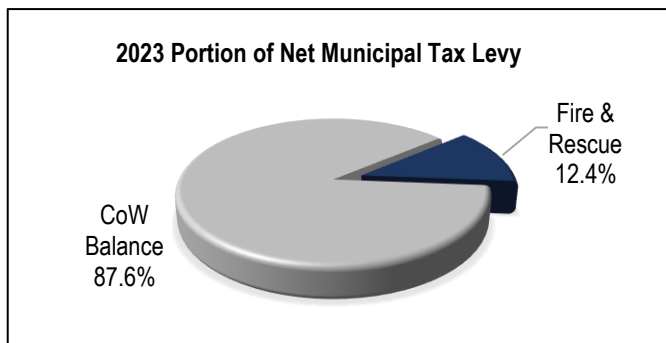
A projected savings of \$75,000 in the Information & Records Management Department is expected due largely to the decrease from 3 printers to 2 in the Printing Room, in addition to savings in several other miscellaneous accounts. A projected savings of \$60,000 in the Licencing & Gaming Department is expected due to the surplus in various accounts. A \$19,000 savings is projected in the remaining departments in various miscellaneous accounts.

FIRE & RESCUE


DEPARTMENTAL OVERVIEW

Services to the community include public education, code enforcement, fire plans examination, emergency dispatch, emergency response and fire cause determination. Along with structure fires, firefighters respond to a broad range of emergency incidents including vehicle fires, motor vehicle collisions, medical related emergencies, technical rescue incidents and hazardous materials incidents.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,481,166)	(\$1,518,324)	(\$1,952,731)	(\$2,001,430)
Annual Expense Budget	\$51,947,069	\$52,177,165	\$52,491,089	\$52,507,897
Annual Net Budget	\$50,465,903	\$50,658,841	\$50,538,358	\$50,506,467
Annual Net Variance	(\$553,373)	(\$812,297)	(\$3,464,816)	(\$1,255,000)
Variance as a % of Gross Budget	(1.1%)	(1.6%)	(6.6%)	(2.4%)



2023 Budgeted Full Time Equivalent (FTE)



Management:	3.0	FTE
Non-Union:	2.0	FTE
WFA:	302.0	FTE
Total	307.0	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Net Salary Variance	n/a	(\$1,125,000)		
Fuel	n/a	(\$70,000)		
Apparatus Fleet Maintenance & Repair	n/a	(\$40,000)		
Fire Suppression Foam	n/a	(\$20,000)		
Net Total	n/a	(\$1,255,000)	\$0	\$0

FIRE & RESCUE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$1,255,000)** **Deficit**

Net Salary Variance: (\$1,125,000)

Net Salary variance for WFRS is projected to be in a deficit of (\$1,125,000). The amount is close to evenly split between overtime and regular salary, (\$525,000) and (\$600,000) respectively. Recent pressures in overtime experienced in 2022 are mitigated by 17 over complement firefighters, 13 approved by Council and 4 created by a sudden return of COVID terminated staff. Salary variance is due to current carrying of 17 over complement staff which are expected to be absorbed within the full time complement through planned retirements. The two amounts together are 190% less than 2022 year end salary deficit of (\$3.2M).

Fuel: (\$70,000)

A deficit of approximately (\$70,000) for fuel is anticipated for 2023 related to the fuel pricing experienced to date. The year to date average fuel pricing for January through May 2023 was 22% higher for all fuel types than the set budget. and at this time, prices are not expected to decrease. A 2024 budget issue will be prepared by Public Works Fleet Services for submission to Council for consideration to make necessary adjustments to the corporate fuel budgets as necessary.

Fleet Maintenance and Repair: (\$40,000)

Truck Unit #4033 was damaged in a no-fault accident however the City's self-insured policy requires the department to cover any cost under the deductible of \$100,000. The \$40,000 expense is an estimate at this time and will be mitigated as much as possible through in-house repairs where possible. A complete inspection and final non-destructive testing will determine the full cost.

Fire Suppression Foam: (\$20,000)

WFRS uses fire suppression foam in Fire related incidents that are at high risk for spreading or especially difficult to control. Foam usage in 2023 has exceeded prior years due to factors that cannot be anticipated. Each skid of suppression foam currently costs around \$13,000 while last year average cost was \$10,000. 2023 budget is set at \$22,500 which includes inflationary increase granted by Council though 2023 Operating budget.

MITIGATING STEPS

The Fire and Rescue Services division will continue to mitigate overtime variance through limited options at the department's disposal in order to maintain approved service levels.

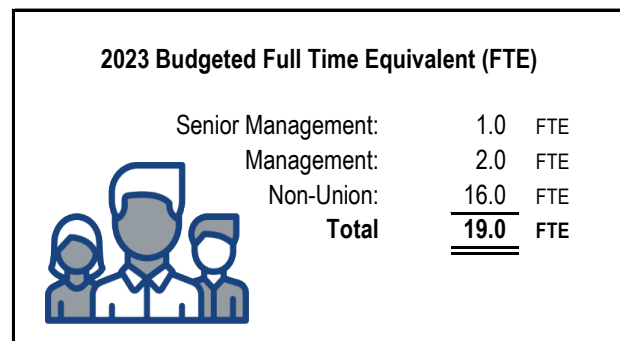
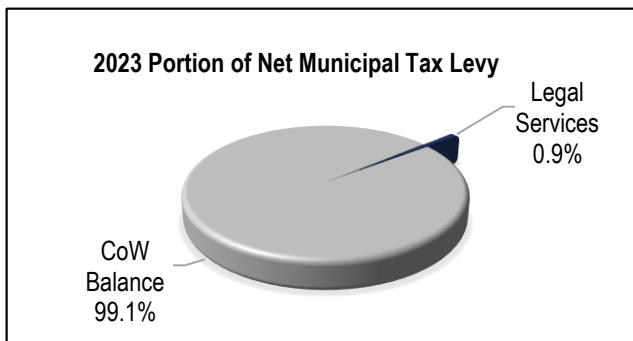
LEGAL SERVICES

DEPARTMENTAL OVERVIEW

The Legal Department provides legal services in connection with administrative tribunal/court litigation, contracts and agreements, expropriations, labour/employment matters, real estate transactions and leases.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$311,956)	(\$319,738)
Annual Expense Budget	n/a	n/a	\$3,672,157	\$3,790,714
Annual Net Budget	n/a	n/a	\$3,360,201	\$3,470,976
Annual Net Variance	n/a	n/a	\$398,605	(\$22,000)
Variance as a % of Gross Budget	n/a	n/a	10.9%	(0.6%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Legal Admin	n/a	(\$32,000)		
Real Estate Division	n/a	\$10,000		
Net Total	n/a	(\$22,000)	\$0	\$0

LEGAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: (\$22,000) *Deficit*

Legal Admin (\$32,000)

The \$32,000 projected deficit in Legal Admin is related to higher than budgeted litigation costs. These costs are hard to predict and fluctuate from year to year depending on both the number of claims and the cost of each claim.

Real Estate \$10,000

The \$10,000 projected surplus in Real Estate Services is due to salary gapping.

MITIGATING STEPS

The Legal 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.

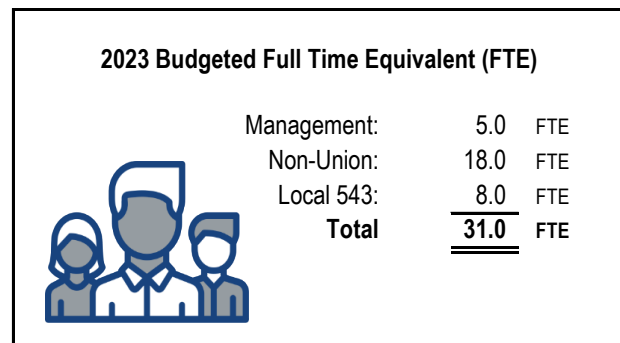
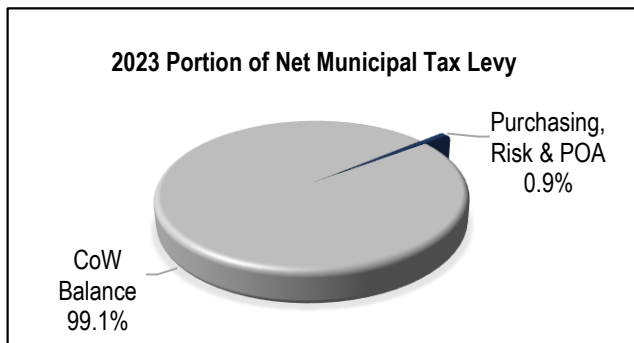
PURCHASING, RISK & POA

DEPARTMENTAL OVERVIEW

Purchasing procures goods and services. Risk Management manages personal injury, property loss claims, and insurance. The Provincial Offences administers POA Court and prosecutes offences.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$8,964,165)	(\$7,272,619)
Annual Expense Budget	n/a	n/a	\$12,422,984	\$10,639,956
Annual Net Budget	n/a	n/a	\$3,458,819	\$3,367,337
Annual Net Variance	n/a	n/a	(\$199,042)	(\$1,135,000)
Variance as a % of Gross Budget	n/a	n/a	(1.6%)	(10.7%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Provincial Offences Division	n/a	(\$890,000)		
Risk and Insurance	n/a	(\$245,000)		
Net Total	n/a	(\$1,135,000)	\$0	\$0

PURCHASING, RISK & POA

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: (\$1,135,000) *Deficit*

Provincial Offences Division: (\$890,000)

The (\$890,000) projected deficit is due to a reduction in revenue in the department. A large portion of this projected reduction in revenue can be attributed to less court time due to dwindling Judicial resources. Over the last few years court time has significantly decreased due to a lack of Judicial resources to preside in court leading to a decrease in the volume of matters heard in a year. This causes delays in the conviction of offences and the payment of the fines. In 2023, Judicial Resources continue to decrease and court time has been reduced by 30% compared to 2019 levels.

The projected decrease in revenue can also be attributed to a significant decline over the last three years in offences filed in POA by ticketing agencies. Although our ticket volumes increased by 8.9% in 2022 this increase is largely due to Red Light Camera (RLC) Offences. In the first 3 months of 2023 enforcement agencies have brought up ticket volumes to pre pandemic levels and if this continues there should be a coinciding increase in revenue.

Risk and Insurance: (245,000)

The (\$245,000) projected deficit in Risk and Insurance is due to the Insurance Premium, as the budget is set prior to receiving an invoice, and the 2023 budget was underestimated. The budget variance in insurance costs can be attributed to two main factors. Firstly, the premium for property insurance saw a slight increase due to adjustments made for inflation and higher coverage limits. Additionally, properties with special exposures were separated from the blanket market, resulting in higher coverage costs. Secondly, the City incurred higher expenses than anticipated for Cyber insurance coverage. Although annual recoveries are completed to charge the departments, the Risk department absorbs the deficit if the insurance premium is higher than expected.

MITIGATING STEPS

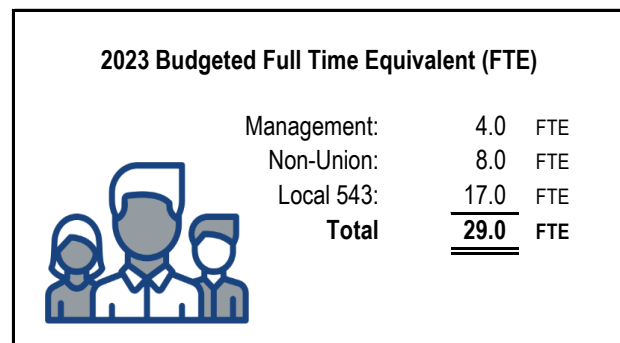
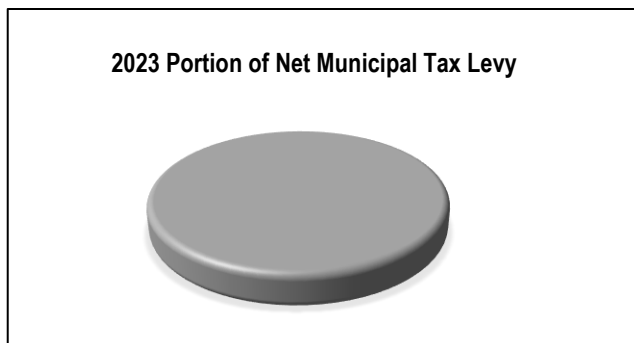
POA and Risk will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

COMMUNICATIONS

DEPARTMENTAL OVERVIEW

The Communications Department is the primary point of contact for communication and customer service, internally and externally including the 211/311 Contact Centre, for the City of Windsor.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$722,783)	(\$722,465)	(\$715,502)	(\$718,928)
Annual Expense Budget	\$3,826,234	\$3,914,452	\$4,058,175	\$4,264,283
Annual Net Budget	\$3,103,451	\$3,191,987	\$3,342,673	\$3,545,355
Annual Net Variance		(\$68,774)	(\$112,141)	\$39,000
Variance as a % of Gross Budget			(2.9%)	0.9%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
211 RSP Provincial Funding	n/a	\$15,000		
Salary	n/a	\$25,000		
Misc. Expenses	n/a	(\$1,000)		
Net Total	n/a	\$39,000	\$0	\$0

COMMUNICATIONS

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$39,000** *Surplus*

Salary: \$25,000

An overall projected salary surplus of \$25,000 is attributed to vacancies in the Customer Contact Centre.

211 Regional Service Provider (RSP) Provincial Funding: \$15,000

A surplus of \$15,000 is projected from 211 variable RSP Funding.

Miscellaneous Expenses: (\$1,000)

A deficit of (\$1,000) is projected in the Communications Department. Expenses are attributed to various administrative accounts.

MITIGATING STEPS

Communications 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.

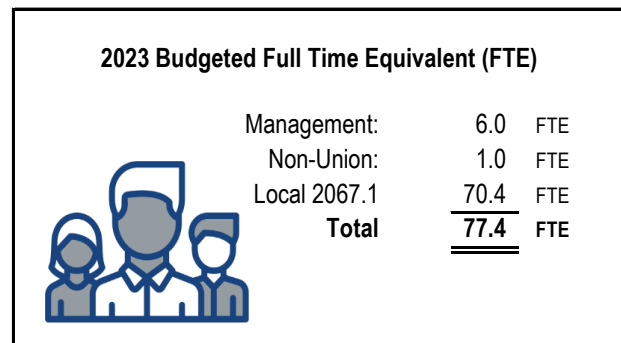
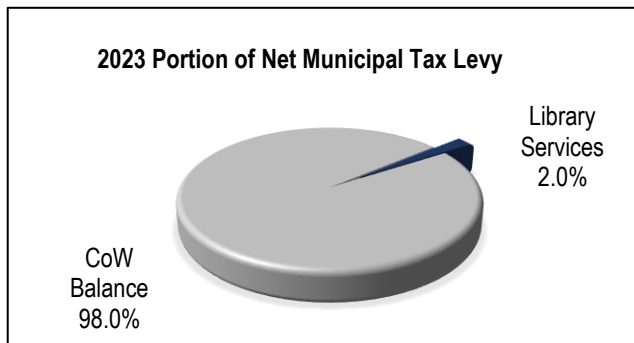
LIBRARY SERVICES

DEPARTMENTAL OVERVIEW

The Windsor Public Library consists of 10 library branches of varying sizes that provide a physical space where people can gather, attend programs, gain access to the internet and access the libraries' collections.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,071,621)	(\$1,032,621)	(\$964,895)	(\$961,195)
Annual Expense Budget	\$9,276,250	\$9,302,368	\$9,284,880	\$9,210,381
Annual Net Budget	\$8,204,629	\$8,269,747	\$8,319,985	\$8,249,186
* Annual Net Variance	\$658,270	\$799,040	\$461,895	\$510,000 *
Variance as a % of Gross Budget	7.1%	8.6%	5.0%	5.5%

** As per the Library Act, the Windsor Public Library's annual surplus is transferred to their reserve.*



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salary & Benefits	n/a	\$560,000		
Miscellaneous Expenses	n/a	\$50,000		
Revenue	n/a	(\$100,000)		
Surplus Transfer to Reserve	n/a	(\$510,000)		
Net Total	n/a	\$0	\$0	\$0

LIBRARY SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$0**

Salary Gapping: \$560,000

The Windsor Public Library is projecting a \$560,000 Salary and Benefits surplus for the year ending 2023. Similar to prior years, salary and wage costs for the employees of WPL are below budget due to the historical surplus from the move from 850 Ouellette to the Paul Martin Building. The Central location was able to operate with fewer staff however the budget was not adjusted in anticipation of a new Central branch being built and the requirement to call back additional staff. Vacancies in the permanent staff establishment, gapping and unpaid leaves of absences also contributed to the surplus. The timing of the new bookmobile delivery caused hiring of the driver positions to be delayed. Also, with the retirement of employees in various positions, recruitment has not yet been completed to fill the positions. Gapping in other roles within WPL are also a contributing factor to the overall Salary and Benefits Surplus.

Miscellaneous Expenses: \$50,000

A surplus of approximately \$50,000 of miscellaneous expenses is projected for year end 2023 for WPL. The majority of this surplus is contributed to reduced costs in the fees and services expense account which partially offsets the reduced revenue from the suspended late fees.

Revenue: (\$100,000)

WPL is anticipating a (\$100,000) deficit in lost revenue due to reduced revenue earned in the user fees and fees & service charges. Fees revenue sources include fines for books and other resources returned late, room rentals, public copier and personal computer usage, and other equipment and service fees. In 2020 late fees were waived for overdue due books and other resources and have not be reinstated which is a main contributor to the projected revenue deficit.

Surplus Transfer to Reserve: (\$510,000)

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 statements, which include 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.

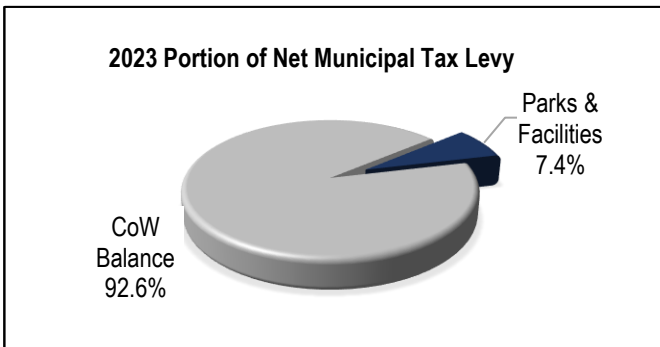
PARKS & FACILITIES

DEPARTMENTAL OVERVIEW


Parks is responsible for 205 parks, with over 2,500 acres of parkland, 175 km of hard surface trails, 300,000 sqft of horticultural beds, 2300 self watering planters, and 90,000 City owned trees within the urban forest, the Ojibway Nature Centre and the most species diverse parks in Canada. Also responsible for designing and creating unique park experiences and supporting numerous special events.

Facilities provides building maintenance and operations, caretaking, security, planning, building construction & renovations, project management, lease administration, and asset management. Committed to supporting the corporation and community by providing safe, clean, well-maintained facilities in a responsive and effective manner.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$13,513,046)	(\$11,523,724)	(\$9,267,862)	(\$9,812,747)
Annual Expense Budget	\$41,450,753	\$40,045,445	\$36,841,100	\$39,883,357
Annual Net Budget	\$27,937,707	\$28,521,721	\$27,573,238	\$30,070,610
Annual Net Variance	\$240,604	\$37,321	(\$326,853)	(\$204,000)
Variance as a % of Gross Budget	0.6%	0.1%	(0.9%)	(0.5%)



2023 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	27.0	FTE
Non-Union:	8.0	FTE
Local 543:	54.1	FTE
Local 82:	108.4	FTE
Total	198.5	FTE

PARKS & FACILITIES

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
PARKS				
Storm Clean Up Costs	n/a	(\$73,000)		
Inflationary Cost Pressures	n/a	(\$95,000)		
Total Parks	n/a	(\$168,000)	\$0	\$0
FACILITIES				
Maintenance Services	n/a	(\$106,000)		
Maint. Material & Supplies	n/a	(\$50,000)		
Administrative	n/a	(\$11,000)		
Recoveries	n/a	\$27,000		
Salary Gapping	n/a	\$104,000		
Total Facilities	n/a	(\$36,000)	\$0	\$0
Net Total	n/a	(\$204,000)	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$204,000) Deficit**

PARKS

Storm Cleanup Expenditures (\$73,000) Deficit

The costs related to the February 2023 ice storm include additional contracted services, rental expenses and overtime expenditures incurred by the Forestry and Parks Operations division. These storm costs were incremental to the core operating budget in the Parks and Facilities department.

Inflationary Cost Pressure (\$95,000) Deficit

As a result of current inflationary trends and market fluctuations in the costs of infrastructure and construction materials there is expected to be budget variance of (\$95,000) deficit. Parks administration will continue to monitor the continued escalation in prices of supplies and materials used in the parkland maintenance and attempt to mitigate costs in order to maintain current service levels and reduce the budget variances where possible for the remainder of the year.

MITIGATING STEPS

Parks will continue to monitor variances experienced within this fiscal year and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels going forward.

PARKS & FACILITIES

FACILITIES

Maintenance Services (\$106,000) Deficit

Facilities is projecting a year end deficit variance of (\$106,000) in Maintenance Services at the end of 2023. In the first two quarters of the year, Facilities incurred contracted services expenses that were outside of the regular preventative maintenance Operating Budget. Facilities is anticipating a negative variance in HVAC maintenance costs in the third quarter of the year. Known HVAC issues were reported at several Fire Hall locations last year that will likely require repairs prior to the colder seasons. In addition, the year-to-date costs for vandalism repairs have already exceeded the approved budget. Based on the trend of increasing vandalism in the past year, the deficit is expected to grow through the remaining year.

Maintenance Material & Supplies (\$50,000) Deficit

Facilities is estimating a deficit of (\$50,000) in Maintenance Materials and Supplies as at December 31, 2023. Prior to the summer season, various outdoor pools had wallpaper replaced and the pools repainted. This is not a routine maintenance done annually and the costs were not budgeted. In addition, higher grade of HVAC filters have been used since the pandemic. The increased costs are likely to contribute to a deficit variance at the end of the year. "

Administrative (\$11,000) Deficit

Facilities Division is projecting a deficit of (\$11,000) for Administrative activities at the end of 2023. The recently settled L543 collective agreements prompted a large increase in the clothing/uniform allowance for the union staff. With a large number of L543 employees in the staff complement, Facilities is expecting a significant increase in the uniform spending over the approved 2023 operating budget. In addition, Facilities is anticipating the Workers Compensation expenditures going over budgeted amount based on the year-to-date trend. An increase in the Operating Budget for Administrative expenses will be brought forward in 2024 through a Budget Issue or Budget Adjustment.

Cost Recovery \$27,000 Surplus

Facilities Division is estimating a surplus of \$27,000 for cost recoveries at the end of 2023. Based on the actual trend year-to-date, the department has been providing more recoverable work to other departments, which allows Facilities to recoup the associated costs incurred.

Salary Gapping \$104,000 Surplus

A number of budgeted positions have been vacant since the beginning of the year, including Caretakers, Operating Engineer and Facility person due to retirement or transfer. The vacant positions are actively being recruited, however, the large backlog in HR department has led to delays in getting the positions filled. In addition, the department is not currently using any temporary employees at the moment to utilize the temporary salary budget. The savings from salary gapping are partially offset by the corporate permanent salary gapping allocation of \$61K.

MITIGATING STEPS

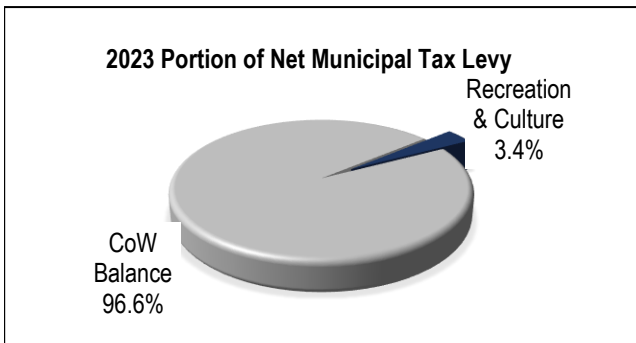
Facilities Operations Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

RECREATION & CULTURE


DEPARTMENTAL OVERVIEW

Recreation services builds vibrant, healthy, active and connected communities by providing facilities (arenas, pools, community centres) and programs that allow residents to participate in recreational activities. The Culture division provides programs, events and services that express the City's cultural identity, celebrates traditions and improves the quality of life for Windsor residents.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$12,014,378)	(\$11,949,514)	(\$12,161,940)	(\$12,763,081)
Annual Expense Budget	\$25,364,844	\$24,992,464	\$25,738,985	\$26,551,319
Annual Net Budget	\$13,350,466	\$13,042,950	\$13,577,045	\$13,788,238
Annual Net Variance	(\$1,362,395)	(\$157,936)	\$3,133	(\$1,400,000)
Variance as a % of Gross Budget	(5.4%)	(0.6%)	0.0%	(5.3%)



2023 Budgeted Full Time Equivalent (FTE)



Management:	21.0	FTE
Non-Union:	10.0	FTE
Local 543:	35.7	FTE
Local 82:	20.5	FTE
Total	87.2	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salary and Wages	n/a	\$1,200,000		
Programming, User Fees & Other Revenue:	n/a	(\$2,400,000)		
Agreement Cost	n/a	(\$200,000)		
Net Total	n/a	(\$1,400,000)	\$0	\$0

RECREATION & CULTURE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$1,400,000)** **Deficit**

The Recreation & Culture Department is projecting a year-end deficit variance totalling approximately (\$1,400,000). The projected deficit is a result of continued revenue losses due to COVID-19 of \$2.375M in membership, programming, rental, concession sales, commissions, sales of goods & services, and advertising,

Recreation and Culture is projecting a surplus of \$1.2M in salary and wages caused by vacant positions and a reduction of hourly wages due to reduced operating hours. Recreation and Culture continues to face challenges from the impacts COVID-19, experiencing significant staff shortages which are a contributing factor in the delay of implementing full programming at all Recreation and Culture facilities along with reduced operating hours.

In April 2023, the City submitted a payment of \$200K to the University of Windsor for the new aquatic programming at the Lancer Centre. Given the uncertainty of the commencement of the programming at the Lancer Center due to lingering effects of COVID-19, a Budget Request was not brought forward for 2023. The 2024 Budget will include the relevant elements of the Business Case approved by Council as per CR274/2021.

MITIGATING STEPS

The department will monitor variances throughout 2023 and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

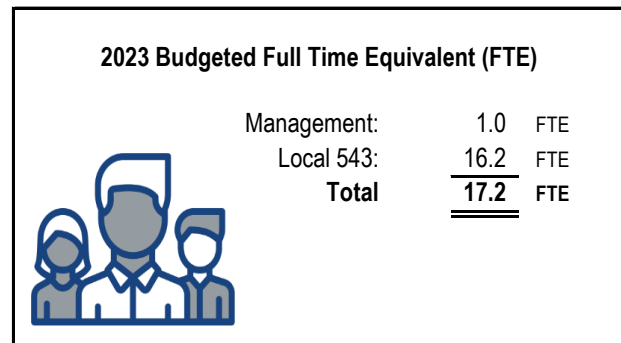
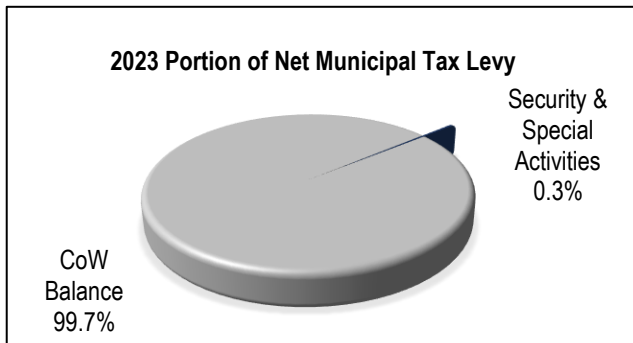
SECURITY & SPECIAL ACTIVITIES

DEPARTMENTAL OVERVIEW

The Security and Special Activities Unit exists to provide facilities management services to the City Hall Square campus and proactive and reactive security measures to the Corporation at large working synergistically with existing agencies, departments and tenants.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$2,515,286)	(\$2,670,764)
Annual Expense Budget	n/a	n/a	\$3,701,829	\$3,883,870
Annual Net Budget	n/a	n/a	\$1,186,543	\$1,213,106
Annual Net Variance	n/a	n/a	\$343,282	\$0
Variance as a % of Gross Budget	n/a	n/a	9.3%	0.0%

Historical amounts are not available due to creation of department in 2022.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Maint. Mtl & Housekeeping Supplies	n/a	(\$163,000)		
Contracted Services	n/a	(\$40,000)		
Salary Gapping	n/a	\$174,000		
Cost Recoveries	n/a	\$29,000		
Net Total	n/a	\$0	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be:

\$0

SECURITY & SPECIAL ACTIVITIES

The Security, Special Activities, City Hall Campus (SAC) Department

The SAC Department is expecting to report \$0 variance as at December 31, 2023

Maintenance Services (\$163,000)

SAC Department is projecting a deficit of (\$163,000) in Maintenance Services. In the past quarter, the department has added new spaces to its maintenance portfolio that did not exist prior to this year. TWEPI has temporarily located in the City Hall headquarter until the new location on 98 Chatham office became available. Also two vacant spaces at 185 CHS S are currently under renovation for the new occupants, Employment and Social Services and Fire Prevention departments, to move into in 2023. While the renovations are funded by the lease revenue and capital funding, having new tenants will increase maintenance and caretaking responsibility of the department. Any incremental costs not recovered from these new occupants will be a variance at the end of the year. Furthermore, an emergency service agreement was established with Paladin following the bankruptcy proceeding of the existing security service provider, Neptune Security Services. The new agreement results a higher security service cost for SAC.

Maintenance Materials and Equipment (\$40,000)

SAC Department is estimating a deficit of \$40,000 at the end of 2023. Since establishment of SAC Division in 2022, the department added Security function to the scope of the department, in addition to the existing responsibility of facility management in the City Hall Square Campus. In the past year there are increasing incidences of street crimes and vandalism in the City Hall Campus and other City properties that call for a need of more security monitoring. Since the beginning of the year, SAC has installed new security cameras in various areas that require added monitoring, and replaced existing cameras that were no longer functioning.

Salary Gapping \$174,000

SAC Department has a number of vacant regular full time and regular part time positions that the department is actively trying to fill. The RFT Facility Person is taking an acting position in Facilities since March 2023, with the position covered by a temporary staff who also recently resigned. The two RPT Operating Engineers 4th Class positions and the two RPT Facility Person positions have been vacant for the majority of the year as the part time nature of these roles make it difficult to recruit and retain talent. It is the department's intention to convert the positions from RPT to RFT to increase the likelihood of filling the vacancy. Also a number of part time caretakers are vacant since the beginning of the year that are yet to be filled. The total salary gapping savings in the department is expected to be \$174,000.

Cost Recovery \$29,000

SAC Department is expecting a surplus of \$29,000 in cost recoveries at the end of 2023. Since the start of the pandemic, SAC been providing COVID enhanced cleaning for the Federal tenant at 400 CHS, and the monthly revenues received for the extra services provided. At this point, the tenant has not expressed the intent to discontinue the enhanced cleaning service, however, with COVID requirements being lifted in most areas, SAC is projecting the enhanced cleaning to be terminated in the coming months. In addition to the extra revenues received from enhanced cleaning service, SAC is receiving additional rental revenues that were not budgeted from the new tenants, TWEPI and ESS, however, most of the revenues will be used to offset increased maintenance costs and repay the capital costs incurred during renovations.

MITIGATING STEPS

SAC 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.

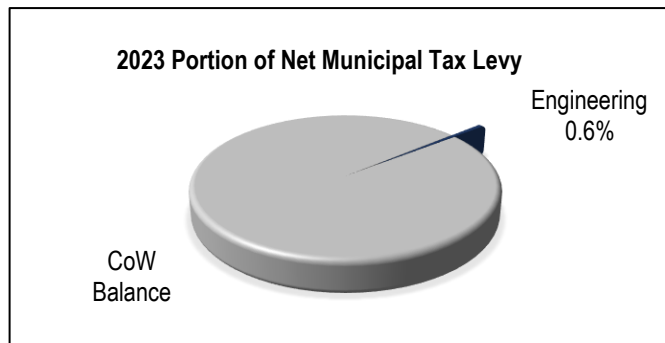
ENGINEERING

DEPARTMENTAL OVERVIEW


Engineering is responsible for; project management of municipal infrastructure projects, new buildings and non-building projects; development services; right-of-way permits; GIS system, and CAD services.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$5,338,928)	(\$6,597,807)
Annual Expense Budget	n/a	n/a	\$7,913,993	\$9,443,767
Annual Net Budget	n/a	n/a	\$2,575,065	\$2,845,960
Annual Net Variance	n/a	n/a	(\$243,858)	(\$66,000)
Variance as a % of Gross Budget	n/a	n/a	(3.1%)	(0.7%)

Historical amounts are not available due to realignment of departments.



2023 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	10.0	FTE
Non-Union:	34.0	FTE
Local 543:	25.0	FTE
Total	70.0	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salaries & WA Recoveries	n/a	\$118,000		
Minor Capital	n/a	(\$1,000)		
Miscellaneous Line Items	n/a	(\$2,000)		
Bank Charges	n/a	(\$35,000)		
Licenses & Permits	n/a	(\$107,000)		
Other Gen. Rev./User Fees/GIS User Fees	n/a	(\$39,000)		
Net Total	n/a	(\$66,000)	\$0	\$0

ENGINEERING

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$66,000)** *Deficit*

The Engineering department is reporting an anticipated year-end deficit of (\$66,000).

Salaries/ Work Auth Recoveries: \$118,000

The department is reporting an anticipated net surplus of \$118,000 in Salaries and Work Auth Recoveries, due to new employees at lower levels of pay grid as well as gapping that has occurred throughout the year, specifically in areas that do not have Work Auth Recoveries.

Minor Capital: (\$1,000)

The deficit is due to unanticipated costs for facility improvements related to staff complement.

Miscellaneous Line Items: (\$2,000)

Miscellaneous line item variances are contributing to a \$2,000 anticipated deficit.

Bank Charges: (\$35,000)

Further contributing is an anticipated deficit of (\$35,000) in bank charges. This item has traditionally been in a deficit as credit card payments are on the rise and these payment methods incur additional banking fees for the department.

Licenses & Permits: (\$107,000)

Based on the current levels, Licenses & Permits are expected to be in a deficit of (\$107,000). Some of this deficit is due Sidewalk Cafe permits being waived for 2023, which will be recovered from BSR at year-end. The remaining is based on current levels of licenses & permits issued. Based on previous history, It is anticipated that more permits (such as driveways and sewers) and licenses will be issued in the Summer and Fall season to help offset this deficit.

Other General Revenue / User Fees / GIS User Fees: (\$39,000)

Other General Revenue and User Fees are anticipated to be in a deficit of (\$39,000), This is based on current fees issued. While revenue is expected to pick up in the Summer/ Construction Season, there is uncertainty around the actual amount that will be received.

POLLUTION CONTROL

DEPARTMENTAL OVERVIEW

Pollution Control manages and oversees 49 pumping stations, 2 wastewater treatment plants (treatment of wastewater from Windsor and surrounding municipalities) & the biosolid processing facility.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$21,337,790)	(\$24,120,651)
Annual Expense Budget	n/a	n/a	\$21,337,790	\$24,120,651
Annual Net Budget	n/a	n/a	\$0	\$0
Annual Net Variance	n/a	n/a	n/a	n/a
Variance as a % of Gross Budget	n/a	n/a	n/a	n/a

Historical amounts are not available due to realignment of departments.

2023 Portion of Net Municipal Levy

n/a

2023 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union:	3.0	FTE
Local 543:	8.7	FTE
Local 82:	45.0	FTE
Total	65.7	FTE

VARIANCE DESCRIPTION

The Pollution Control Department does not have a municipal levy component within their budget and therefore, no variance is projected for municipal levy purposes.

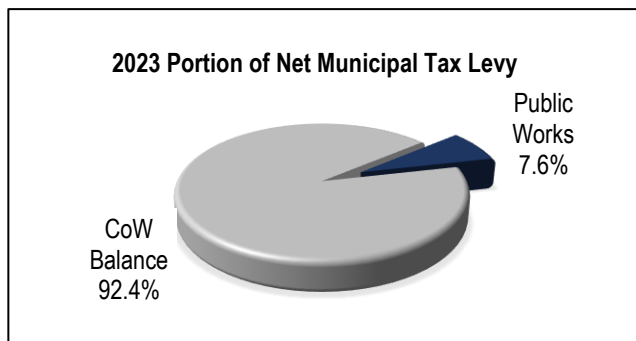
Please see the Sewer Surcharge submission for details related to the Pollution Control variance.

PUBLIC WORKS


DEPARTMENTAL OVERVIEW

The Roads and Infrastructure Services area provides a variety of services related to the planning, design, construction, operation and maintenance of roadways, sanitary and storm sewers, traffic control (signals & signs) and the City's fleet of vehicles. Services also include the City's street lighting, municipal parking and seasonal maintenance including snow clearing. Environmental Services ensures that all residential and municipal waste, recyclables and yard waste are collected in a manner consistent with current standards, Council approved service levels, and environmental requirements.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$30,629,406)	(\$27,330,228)	(\$29,641,435)	(\$32,474,213)
Annual Expense Budget	\$59,855,262	\$56,609,038	\$58,680,331	\$64,764,224
Annual Net Budget	\$29,225,856	\$29,278,810	\$29,038,896	\$32,290,011
Annual Net Variance	(\$1,407,608)	(\$2,606,219)	(\$2,935,920)	\$950,000
Variance as a % of Gross Budget	(2.4%)	(4.6%)	(5.0%)	1.5%



2023 Budgeted Full Time Equivalent (FTE)



Management:	31.0	FTE
Non-Union:	26.0	FTE
Local 543:	84.0	FTE
Local 82:	83.2	FTE
Total	224.2	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salary and Wage – All Staff and Students	n/a	\$1,050,000		
Winter Control	n/a	\$1,000,000		
Contracted Services	n/a	\$50,000		
Fuel	n/a	(\$250,000)		
Revenue - All Divisions	n/a	(\$900,000)		
Net Total	n/a	\$950,000	\$0	\$0

PUBLIC WORKS

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$950,000** **Surplus**

Salary and Wage: \$1,050,000

A projected overall surplus of approximately \$1,050,000 is estimated for 2023 related to salary and wage for all staff in Public Works. 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. Offsetting the overall salary and wage surplus is an expected deficit related to permanent gapping charges for the year.

Winter Control: \$1,000,000

A surplus of approximately \$1,000,000 is possible for 2023 related to the winter control service should Windsor experience average winter conditions in the latter part of the year. Based on statistics available for January through April, 2023, Windsor experienced a reduction of 38% in the number of days requiring salt, a reduction of 50% in the number of residential roll-outs, and a reduction of 40% in the number of winter control driving hours on main routes over the prior year, 2022, January through April. The final 2023 variance is dependent upon actual winter conditions and resulting service in the final quarter.

Contracted Services – Parking Enforcement: \$50,000

A surplus of approximately \$50,000 for the parking enforcement services is expected for 2023 based on service savings experienced the first 5-months of 2023 due to contractor staff vacancies.

Fuel: (\$250,000)

A deficit of approximately (\$250,000) is anticipated for 2023 related to fuel pricing. The year to date average fuel pricing for January through May 2023 is 22% higher for all fuel types than the set budget, and at this time, prices are not expected to decrease. One-time funding of \$200,000 was approved by Council in Operating Budget Issue 2023-0098 which will partially offset the expected deficit of (\$250,000) should Public Works experience an overall deficit for the year. A 2024 budget issue will be prepared for submission to Council for consideration to make necessary recommendations and adjustments to the fuel budgets.

Revenue: (\$900,000)

A total deficit of (\$900,000) is estimated for 2023 related to reduced parking ticket revenue and revenue related to staff recoveries due to vacancies in the Field Services Division.

MITIGATING STEPS

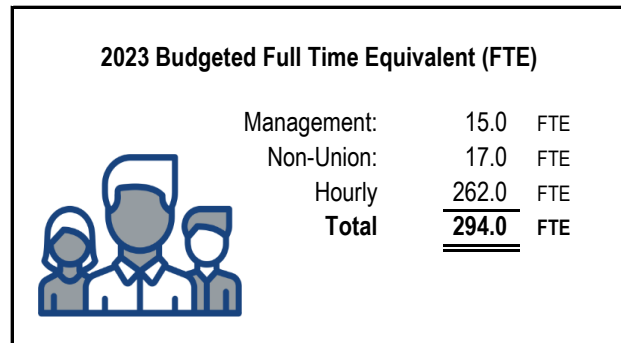
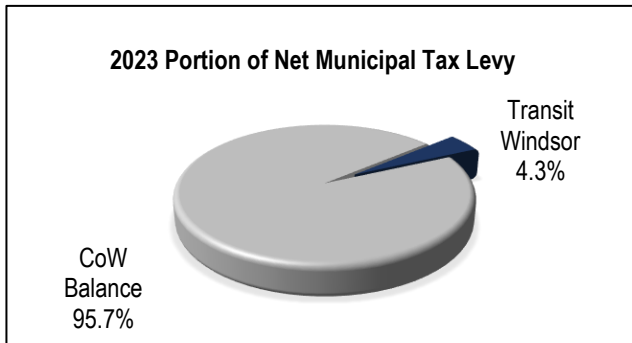
Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible. Budget issue submissions will be prepared for the 2024 budget deliberations for variance items that are expected to continue beyond one-year/one-time where there is no available budget reduction to facilitate a reallocation of currently budgeted funds.

TRANSIT WINDSOR

DEPARTMENTAL OVERVIEW

Transit Services provides residents of and visitors to the City with a variety of transit options that allow for mobility throughout the City for various purposes (employment, school, health care, shopping, etc.).

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$21,175,090)	(\$21,264,650)	(\$22,896,391)	(\$24,776,135)
Annual Expense Budget	\$36,294,433	\$36,851,094	\$39,317,934	\$42,357,601
Annual Net Budget	\$15,119,343	\$15,586,444	\$16,421,543	\$17,581,466
Annual Net Variance	\$658,202	\$792,839	(\$1,048,416)	(\$1,026,000)
Variance as a % of Gross Budget	1.8%	2.2%	(2.7%)	(2.4%)



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Transit Windsor Revenue	n/a	(\$1,489,200)		
Salary and Wages and Overtime	n/a	\$257,400		
Motor Fuel and Oil and Lubricants	n/a	\$121,400		
Vehicle Maintenance and Parts	n/a	\$46,900		
Advertising Expenses	n/a	\$21,500		
Facility Operations- Labour Internal	n/a	\$16,000		
Net Total	n/a	(\$1,026,000)	\$0	\$0

TRANSIT WINDSOR

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: (\$1,026,000) Deficit

As of May 31st, 2023 Transit Windsor is projecting a year end deficit of (\$1,026,000) for 2023

Transit Revenue: (\$1,489,200)

Transit Windsor is projecting a deficit of (\$1,489,200) for Transit Revenue. Transit has resumed full service operations, including Tunnel and Special Events. Although overall ridership numbers are exceeding pre-pandemic levels, Transit has continued to experience lower ridership rates in non-student categories, hence the fares collected are reduced from expected levels. Another factor contributing to this deficit is later than normal budget approval. As a result, Transit will be implementing the 2023 Transit Windsor Service Plan in phases. Route 418X (representing approx. 45% of the approved service hours and budget) will be launched on June 26, 2023. The remainder of the service changes, as approved in the 2023 Operating budget will not launch until late 2023 at the earliest, thereby impacting the projected revenue along with decreases to related expenditures. The projected revenue loss due to delayed implementation is estimated at (\$628,000). This revenue shortfall due to the service delay also results in expenditure savings of approximately \$1.2 million in accounts such as fuel, salary & maintenance, as identified in the respective explanations below. As a result, a draw from the gas tax reserve of \$465,769 will likely not occur in 2023. Another reason for the overall revenue shortfall is the approved User fee increase in the budget is effective July 1st and the fee increase approved in the budget in an annual amount. As a result, the projected revenue shortfall for Jan –June 2023 due to fee implementation date is (\$130,000).

Transit Windsor has continued to see an increase in student ridership, coinciding with the influx of international students, as well as the launch of the SaintsPass for St. Clair College in September, 2022. The increased student ridership rates are anticipated to continue for the remainder of the year. These increases have helped reduce the overall projected revenue deficit and is factored in the overall calculations.

Salaries and Wages: \$257,400

Transit Windsor is projecting a surplus of \$257,400 in overall Salaries and Wages for 2023. This surplus is attributable due to gapping for new positions approved in the 2023 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. This position will soon be filled. The other reasons for these savings is attributable to other vacant position filled by new/temporary staff who are hired at lower steps than the budget. These savings are partially offset by increased overtime costs due to challenges in staffing permanent staff.

Motor Fuels: \$121,400:

A projected surplus of approximately \$121,400 related to fuel is expected for 2023. This surplus can be mainly attributed to lower than budgeted consumption in the 2023 operating budget. Due to a later than normal budget approval, Transit will not be able to implement the 2023 Transit Windsor Service Plan as approved in the 2023 Operating budget until mid- to late-2023, hence resulting in consumption savings. Offsetting these savings is 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 2023-0003. 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.

Vehicle Maintenance and Parts: \$46,900:

The vehicle maintenance and parts accounts are projected to have a year-end surplus of \$46,900. This can be attributed mainly to the additional budget approved in 2023 Operating budget for the 2023 Transit Windsor Service Plan. Due to a later than normal budget approval, Transit will not be able to implement the new routes until later in the year hence resulting in savings in this account.

TRANSIT WINDSOR

Advertising Expenses: \$21,500:

The Advertising expense account is projected to have a year-end surplus of \$21,500. Due to the delayed resumption (May 26, 2023) of Special Events service, the advertising budget had not been used in the early part of 2023. It is expected that a return to historical levels of service will result in typical usage rates for the remainder of the year.

Facility Operations- Labor Internal: \$16,000

Due to lower than anticipated needs for caretaking and general facility maintenance charges in the first half of the year, the department is projecting a surplus of \$16,000. As new routes will be implemented later in the year this variance may be impacted as the year progresses.

MITIGATING STEPS

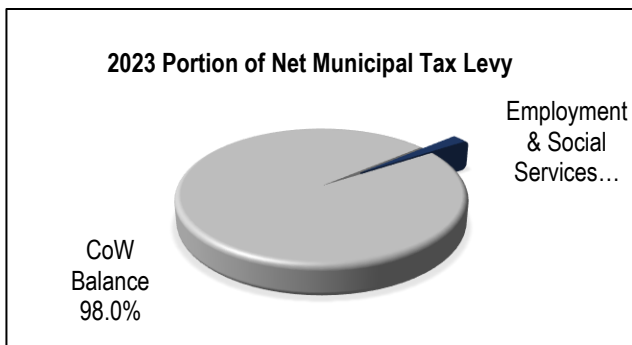
Transit Windsor has been working relentlessly to provide quality transit service to customers and increase ridership. Transit will continue to monitor accounts that are expected to incur deficits and mitigate through a decrease in spending in other accounts that will allow for fewer expenses to be incurred during the year.

EMPLOYMENT & SOCIAL SERVICES


DEPARTMENTAL OVERVIEW

Employment & Social Services provides basic financial, social and employment assistance for individuals who are in temporary financial need in Windsor, Essex County and Pelee Island.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$108,882,445)	(\$108,913,554)	(\$93,448,255)	(\$115,187,574)
Annual Expense Budget	\$116,969,007	\$116,559,418	\$101,037,567	\$123,194,263
Annual Net Budget	\$8,086,562	\$7,645,864	\$7,589,312	\$8,006,689
Annual Net Variance	\$1,673,697	\$1,568,805	\$1,267,504	\$351,000
Variance as a % of Gross Budget	1.4%	1.3%	1.3%	0.3%



2023 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	20.0	FTE
Non-Union	6.0	FTE
Local 543	192.0	FTE
Total	219.0	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
CDHO & Social Policy & Planning	n/a	\$0		
Ontario Works (OW) Program Delivery:	n/a	\$351,000	\$0	\$0
Salary and Benefit (OW)	n/a	\$443,000		
Employment Related Costs (OW)	n/a	(\$220,000)		
Other Miscellaneous Expenses (OW)	n/a	\$128,000		
Other Employment Services	n/a	\$0		
100% Municipal Assistance	n/a	\$0		
Net Total	n/a	\$351,000	\$0	\$0

EMPLOYMENT & SOCIAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$351,000** *Surplus*

Human & Health Services Office - \$0

The Human & Health Services Office is projected to end the year on budget.

Ontario Works (OW) Program Delivery - \$351,000

Ontario Works Program Delivery is projected to end the year with a surplus of **\$351,000** comprised of the following: Staffing costs are projected to be lower than budget by **\$443,000** mainly as a result of gapping. OW caseload sizes levels have been increasing since the beginning of the year. This has led to higher Employment Related Expenses (employment supports, bus passes, and related stability supports) and is expected to lead to a **(\$220,000) net City deficit**. The surplus of **\$128,000** in other miscellaneous accounts, such as Office Supply and Contracted Services, is due to implementing more efficient, cost-saving business processes.

Other Employment Services - \$0

Other Employment Services, which include Employment Ontario Programs funded by Ministry of Labour, Immigration, Training and Skills Development, are projected to be on budget.

100% Municipal Assistance and OW Financial Assistance - \$0

100% Municipal Assistance and OW Financial Assistance programs are projected to be on budget.

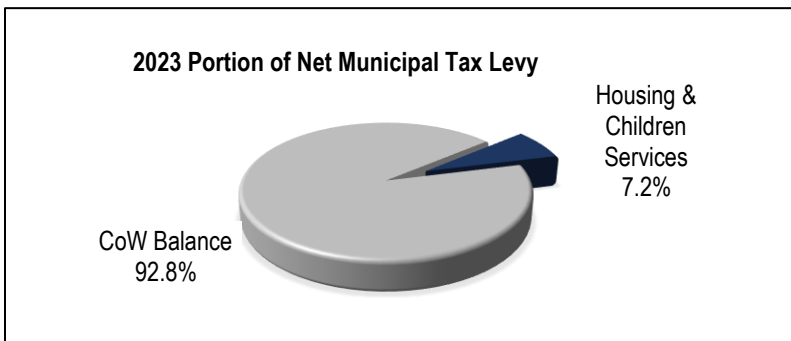
HOUSING & CHILDREN SERVICES

DEPARTMENTAL OVERVIEW


Social Housing administers program requirements and funding for 7,800 units including over 34 social housing providers in Windsor and Essex County. The division administers various programs related to homelessness and works with residents in Emergency Shelters and Housing with Supports Homes to ensure basic needs are met and provides assistance with transition back into the community.

The City of Windsor is the Consolidated Municipal Service Manager (CMSM) for Children's Services in Windsor and Essex County. CMSMs are the designated child care and early years service system managers responsible for planning and managing licensed child care services and EarlyON Child and Family Centres in their communities.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$97,404,344)	(\$91,607,808)	(\$101,618,222)	(\$137,496,215)
Annual Expense Budget	\$121,172,301	\$116,465,816	\$129,200,728	\$166,764,770
Annual Net Budget	\$23,767,957	\$24,858,008	\$27,582,506	\$29,268,555
Annual Net Variance	\$1,664,625	\$43,423	(\$1,406,961)	\$301,000
Variance as a % of Gross Budget	1.4%	0.0%	(1.1%)	0.2%



2023 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union	11.0	FTE
Local 543	60.5	FTE
Total	80.5	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
WEHC Additional Expenditures and Revenue Loss	n/a	(\$183,000)		
Non-Profit Lower Subsidy Payments	n/a	(\$274,000)		
River Park Non-Profit Loan Repayment	n/a	\$591,000		
Housing Serv. / WEHC County Rev. Increase	n/a	\$92,000		
Housing Services Administration	n/a	\$0		
Homelessness Prevention Plan (HPP)/Reaching Home	n/a	\$0		
Emergency Preparedness	n/a	\$0		
Children's Services	n/a	\$75,000		
Pathway to Potential Surplus	n/a	\$0		
Net Total	n/a	\$301,000	\$0	\$0

HOUSING & CHILDREN SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$301,000** **Surplus**

As detailed below, a combined year-end City surplus of **\$301,000** is projected for Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC).

Housing Services and WECHC is projecting a net city surplus of **\$226,000**.

A projected net City deficit of (\$274,000) is expected due to increased Non-Profit Housing subsidy cost in 2023, as well as from the reconciliation of service provider fiscal year-end reports. Offsetting this deficit is a projected net city surplus of \$92,000 due to higher than budgeted County revenue.

WECHC is also projecting a net city subsidy deficit of (\$183,000). This deficit is a result of unit restoration costs and increased costs for insurance premiums and insurance loss events; offset by subsidy savings realized due to social housing mortgage maturities.

At Q2 these above deficits are expected to be offset by a one time \$591,000 Net City surplus (Gross \$921,000) from WECHC related to a prior year expenditure recovery. Should this surplus be available at year end and pending the status of the overall operating City budget variance, a request to transfer these funds to the Social Housing Reserve Fund (Fund 141), to be earmarked for future work required at River Park, will be brought forward at year end for the Treasurer's consideration.

The Homelessness Prevention Plan (HPP)/Reaching Home budgets is not projecting a variance.

Emergency Preparedness is not projecting a variance at this time.

Children's Services is projecting a **\$75,000** City surplus. The Child Care program anticipates operating within the Province's Municipal contribution requirement. The EarlyON program is not projecting a variance at this time.

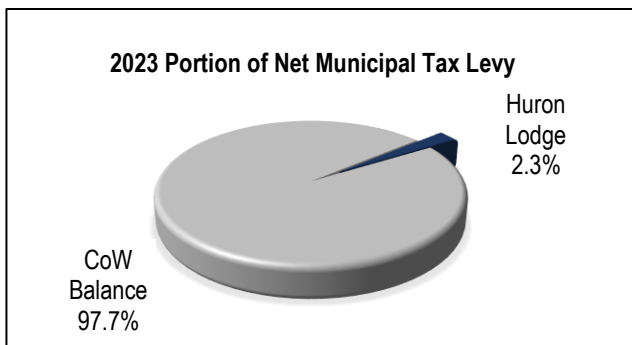
Pathway to Potential (P2P) is not projecting a variance at this time.

HURON LODGE


DEPARTMENTAL OVERVIEW

Huron Lodge is a long-term care facility committed to providing compassionate, quality care in a home-like setting for those who require 24-hour nursing and personal care.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$16,950,506)	(\$18,004,118)	(\$18,059,248)	(\$22,410,512)
Annual Expense Budget	\$24,747,809	\$26,132,683	\$26,521,327	\$31,984,347
Annual Net Budget	\$7,797,303	\$8,128,565	\$8,462,079	\$9,573,835
Annual Net Variance	\$1,033,330	\$522,202	\$1,060,768	\$945,000
Variance as a % of Gross Budget	4.2%	2.0%	4.0%	3.0%



2023 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union	7.0	FTE
ONA:	26.0	FTE
Local 543	204.2	FTE
Total	246.2	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Ministry of Long-Term Care Funding	n/a	780,000		
Salary & Wages	n/a	750,000		
Maintenance Building & Equipment	n/a	(\$95,000)		
Equipment	n/a	(\$90,000)		
Supplies & PPE	n/a	(\$180,000)		
Purchased Service	n/a	(\$220,000)		
Net Total	n/a	\$945,000	\$0	\$0

HURON LODGE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$945,000** **Surplus**

Ministry of Long-Term Care (MLTC) Funding: \$780,000

Huron Lodge is projecting to end the year with a estimated surplus in the Ministry of Long-Term Care (MLTC) funding account due to one-time provincial funding programs such as COVID-19 Funding for \$130,000, Minor Capital Funding, \$95,000, Medication Safety Funding, \$90,000, Infection Prevention and Control for Staff & Training, \$250,000. The corresponding deficits are explained below for Supplies & PPE, Purchased Services, and Building & Equipment Maintenance. Other per diem increases are expected to add \$215,000 to the surplus.

Salary Accounts: \$750,000

Huron Lodge is expecting a surplus in salary accounts in the amount of approximately \$750,000. The department is working with Human Resources and Finance departments to fill the positions necessary to meet the MLTC targets and adjust the budget accordingly as approved by S172/2021 CR35/2022 CAO297/2023.

Building & Equipment Maintenance : (\$95,000)

Through the use of the one-time provincial funding for building repairs, Huron Lodge is expected to have a deficit in this category for some much needed repairs to the humidifiers to extend their life until a full replacement will be completed.

Equipment Purchases : (\$90,000)

The MLTC is providing funding for medication safety technology to aide in the purchase of some equipment pieces in clinical documentation.

Supplies and Personal Protective Equipment (PPE): (\$180,000)

Additional spending for PPE and chemicals in the first quarter due to outbreak total approximately (\$20,000) which is offset by COVID-19 Funding. The remainder of the negative variance (\$160,000) is attributed to unstable prices in all areas of the operations including paper products in nursing dietary and administration areas. The additional per diem increases for inflation offset this negative variance.

Purchased Services: (\$220,000)

This projected deficit is due to additional caretaking services in the amount of (\$180,000) and security services (\$40,000) at Huron Lodge. The MLTC provided COVID-19 funding which offsets \$110,000 of the deficit for additional caretaking for sanitization and security services for screening.

The Facilities, Huron Lodge and Finance departments are working closely in developing a report to council to outline funding sources for immediate replacement of humidifiers, boilers, windows and some exterior siding. These replacements will likely deplete the Huron Lodge Maintenance Reserve Fund 184. As such, through the operating variance report it is requested that any surplus at the end of the year be transferred to this reserve, subject to approval from the City Treasurer and the corporate year-end position.

HURON LODGE

MITIGATING STEPS

The department is actively working with Human Resources to fill the positions that have been in added in order to use the new Staffing Supplement Funding and meet the targets set out by the province.

Huron Lodge continues to closely monitor expenses and identify, as much as possible, areas for savings and align budgets. The department uses employees who are on modified duties to the full extent of their capabilities.

At any time, the MLTC may increase requirements or impose directives which could result in negative variances in various expense categories. As the COVID-19 Funding has ended, Long-Term Care Homes are expected to manage within their existing funding and budgets.

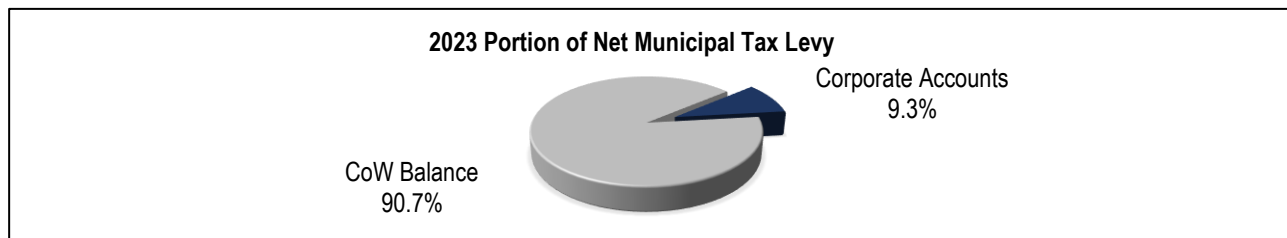
Huron Lodge is admitting residents who are frailer with conditions that are more severe. As such, admission assessments are multifaceted requiring more resources and time to mitigate risks associated with integrating new residents into the current home's population. In addition, the home is discharging residents more frequently. This means there are more empty bed days in the home influencing the occupancy rates and accommodation revenue received. Should occupancy rates fall below the required level to obtain 100% of the funding, Huron Lodge will be at risk of being clawed back funding.

CORPORATE ACCOUNTS

DEPARTMENTAL OVERVIEW

The Corporate Accounts encompass a number of financial revenue and expense accounts which are not directly attributable to specific departments of the Corporation. The budgets contained in this section relate to expenditures incurred or revenues generated that impact on the Corporation as a whole as opposed to a specific department.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$217,748,697)	(\$131,127,456)	(\$135,372,275)	(\$98,013,549)
Annual Expense Budget	\$242,097,940	\$162,129,721	\$219,926,715	\$188,467,125
Annual Net Budget	\$24,349,243	\$31,002,265	\$84,554,440	\$90,453,576
Annual Net Variance	\$3,648,165	\$2,491,934	\$5,297,210	\$168,000
Variance as a % of Gross Budget	1.5%	1.5%	2.4%	0.1%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Capital Interest Income	n/a	\$1,325,000		
Corporate Salary & Wage Provision	n/a	\$950,000		
Fringe Benefits	n/a	\$0		
Casino Revenue	n/a	\$0		
Other Miscellaneous	n/a	(\$7,000)		
Corporate Utilities	n/a	(\$100,000)		
YQG & Windsor-Detroit Tunnel Dividends	n/a	(\$2,000,000)		
Net Total	n/a	\$168,000	\$0	\$0

CORPORATE ACCOUNTS

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$168,000** **Surplus**

Capital Interest Income: \$1,325,000

A year-end surplus of \$1,325,000 is being projected in Capital interest Income with the vast majority due to increasing interest rates resulting from the Bank of Canada's rate increases in 2023 and a small portion due to advanced project spending and incurring additional interest charges.

Corporate Salary & Wage Provision: \$950,000

The Corporate Provision account is projected to end the year with a surplus of approximately \$950,000. This budget contains provisions for JJE, unanticipated WSIB costs, an overtime provision for eligible non-union members, and a general contingency provision. This account contains provisions and accruals for various collective agreements that have been updated to reflect expected costs for the current year. It should be noted that the surplus in this account is offset by various deficits experienced across various line items in departmental budgets.

Fringe Benefits: \$0

Although a total deficit of (\$1,100,000) is being projected for all Fringe Benefit Departments, any deficits will be mitigated by a transfer from the Fringe Stabilization Reserve.

GreenShield (\$1,000,000): As communicated during the 2023 budget development process, an increase of \$3.2 million was estimated, however, due to the healthy balance in the Fringe Stabilization Reserve, Administration decided to assume some risk by increasing the budget by \$2 million. Based on current trends, the Green Shield account is estimated to be approximately \$1 million over budget as initially anticipated. Administration will continue to monitor this account closely throughout the balance of the year and will bring forward an appropriate budget recommendation for 2024.

OMERS (\$100,000): This variance represents less than a 1% surplus of the \$26,363,200 budget, which is not material.

Casino Revenue: \$0

Although a \$0 variance is being projected, some risks exist relating to the projection of a new revenue stream (ie Sports Betting) starting in 2023

Other Miscellaneous: (\$7,000)

A year-end deficit of (\$7,000) is being projected in various miscellaneous items within the Corporate Accounts budget.

Corporate Utilities: (\$100,000)

A year end deficit of (\$100,000) is being projected in Corporate Utilities.

Electricity: \$60,000

A year end surplus of \$60,000 is being projected in Electricity primarily driven by rate

Water: \$50,000

A year end surplus of \$50,000 is being projected in Domestic Water primarily driven by consumption

Natural Gas: \$90,000

A year end surplus of \$90,000 is being projected in Natural Gas primarily driven by consumption

District Energy: (\$300,000)

A year end deficit of (\$300,000) is being projected in District Energy primarily due to an increase in consumption

CORPORATE ACCOUNTS

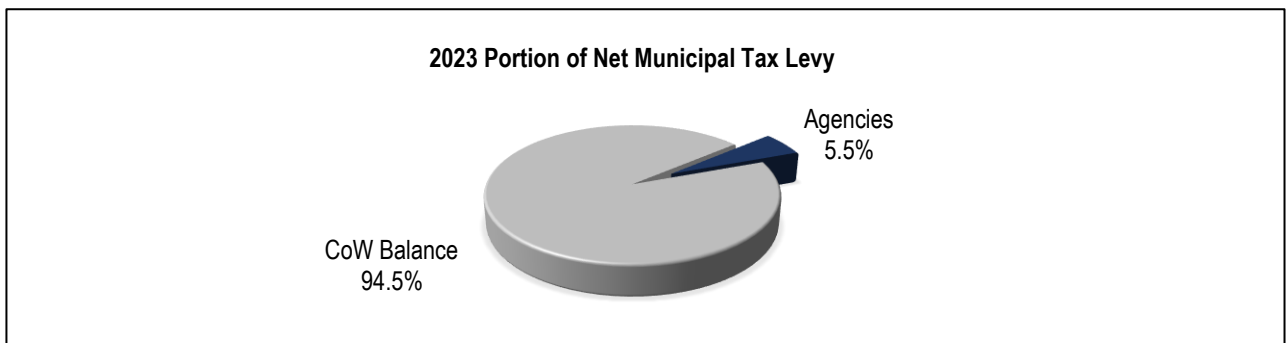
YQG & Windsor-Detroit Tunnel Dividends: (\$2,000,000)

Cross border and air travel have been severely restricted during the pandemic and its recovery stage, resulting in significant revenue losses for tunnel tolls and airport operations. As the recovery period is ongoing, it is anticipated that the \$2 Million in dividends received from these entities will not be realized in 2023.

AGENCIES

DEPARTMENTAL OVERVIEW

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$100,598)	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$19,996,396	\$20,558,892	\$20,858,415	\$22,634,432
Annual Net Budget	\$19,895,798	\$20,458,294	\$20,757,817	\$22,533,834
 Annual Net Variance	 \$1,056,508	 \$167,535	 \$1,114,860	 \$346,000
Variance as a % of Gross Budget	5.3%	0.8%	5.3%	1.5%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
EMS / Land Ambulance	n/a	\$139,000		
Essex Region Conservation Authority	n/a	\$12,000		
Windsor Essex County Health Unit	n/a	\$195,000		
Net Total	n/a	\$346,000	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$346,000** *Surplus*

EMS / Land Ambulance: \$139,000 Surplus

A projected year-end surplus of \$139,000 is anticipated as this represents the City's share of the 2022 adjustment resulting from an increase in Provincial funding.

Essex Region Conservation Authority (ERCA): \$12,000 Surplus

The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and has resulted in a \$12,000 surplus.

AGENCIES

Windsor Essex County Health Unit: \$195,000 Surplus

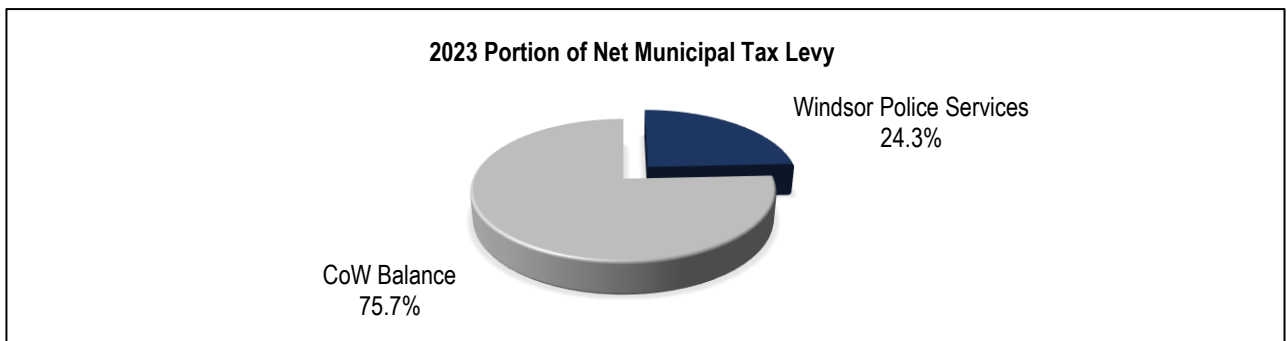
A projected year-end surplus of \$195,000 is anticipated as this represents the City's share of the 2022 Mitigation Funding adjustment approved by the Ministry of Health.

WINDSOR POLICE SERVICES

DEPARTMENTAL OVERVIEW

The Windsor Police Service (WPS) provides crime prevention, law enforcement, assistance to victims of crime, public order maintenance and emergency response. WPS operates in accordance with principles that ensure the safety and security of all persons and property, safeguarding the fundamental rights guaranteed by the Canadian Charter of Rights and Freedoms and the Human Rights Code.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$17,364,207)	(\$17,384,673)	(\$18,042,140)	(\$18,862,655)
Annual Expense Budget	\$109,490,813	\$111,317,082	\$115,019,577	\$117,868,133
Annual Net Budget	\$92,126,606	\$93,932,409	\$96,977,437	\$99,005,478
Annual Net Variance	\$571,091	\$1,530,708	\$620,859	\$0
Variance as a % of Gross Budget	0.5%	1.4%	0.5%	0.0%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
	n/a	\$0		
	n/a	\$0		
Net Total	n/a	\$0	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$0**

At this time, all categories are trending on target. There are no material deviations to report and WPS projects to be on budget by the end of 2023.

BUILDING PERMIT RESERVE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Indirect Costs	n/a	(\$536,000)		
Staff Gapping	n/a	\$990,000		
Permit Revenue Surplus	n/a	\$6,500,000		
Miscellaneous Expenses Deficit	n/a	(\$31,000)		
Net Total	n/a	\$6,923,000	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$6,923,000** *Surplus*

Indirect Costs: (\$536,000)

Administration of the Building Department is expecting an operating surplus of \$7,458,750 within the Building Services portion of the budget (direct costs). However, after the allocation of indirect costs (beyond Building Services control) expected for the year totalling \$536,000, the overall transfer to the building permit reserve is anticipated to be a net surplus of \$6,922.750. The surplus transfer will go towards the Building Reserve fund that had a beginning balance of \$2,613,049. After the transfer, the Building Reserve Fund's new balance should have a surplus of \$9,535,799.

Staff Gapping: \$990,000

Staff gapping dollars contributed significantly to the operating surplus portion of the variance due to the delayed hiring of several positions from the Building Reorganization approved during the 2023 Budget (BI 2023-0069).

Permit Revenue: \$6,500,000

Building permit revenue at year end is expected to be in a surplus position of \$6,500,000. The surplus in permit revenue is largely due to larger building construction projects such as the Nextstar Battery plant. The battery plant is expected to generate \$6,000,000 in revenue in 2023 and \$2,000,000 in 2024..

Miscellaneous Expenses: (\$31,000)

The deficit in Miscellaneous expenses was mainly due to the cost of Training and Travel and bank service processing fees due to the higher than budgeted Permit revenue.

MITIGATING STEPS

Administration will be making concerted efforts to hold the line where possible on discretionary spending within its control including

ON-OFF STREET PARKING RESERVE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Salary Gapping - Wages and Fringe	n/a	\$65,000		
Revenue - Daily, Monthly	n/a	(\$400,000)		
	n/a			
Net Total	n/a	(\$335,000)	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$335,000)** *Deficit*

Budgeted Transfer to Reserve	Projected Transfer to Reserve	Projected Year- End Deficit
\$1,557,853	\$1,222,853	(\$335,000)

The On-Off Street Parking Division is expecting an overall net deficit of (\$335,000) for the year, which will result in a reduced transfer to the On-Off Street Parking reserve for the year. The current balance in the reserve is \$869,235 (net of encumbrances). The material causes of this expected variance are outlined below.

Salary and Wage: \$65,000

A projected overall surplus of approximately \$65,000 is estimated for 2023 related to salary and wage for all staff in the On-Off Street Parking Division of Public Works. 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. Offsetting the overall salary and wage surplus is an expected deficit related to permanent gapping charges for the year.

Revenue: (\$400,000)

A total deficit of (\$400,000) is estimated for 2023 related to reduced hourly and monthly parking revenue. This estimate is based on year to date trends in 2023 as compared to previous years both pre and post pandemic.

MITIGATING STEPS

Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible. Budget issue submissions will be prepared for the 2024 budget deliberations for variance items that are expected to continue beyond one-year/one-time where there is no available budget reduction to facilitate a reallocation of currently budgeted funds.

SEWER SURCHARGE RESERVE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
PW Operations				
Salary, Wage, Fringe – All Staff and Students	n/a	\$194,000		
Sub-Total: PW Operations	n/a	\$194,000	\$0	\$0
Pollution Control				
Revenues	n/a	\$705,000		
Utilities	n/a	(\$883,000)		
Synagro Contract	n/a	(\$82,000)		
Chemicals, Fuel, Oils, and Lubricants	n/a	(\$68,000)		
Salaries & Wages	n/a	\$128,000		
Sub-Total: Pollution Control	n/a	(\$200,000)	\$0	\$0
Other Sewer Surcharge Related Items				
General Expenses	n/a	\$4,200,000		
Surcharge Revenues	n/a	(\$4,200,000)		
Sub-Total: Other	n/a	\$0	\$0	\$0
Net Total	n/a	(\$6,000)	\$0	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$6,000) Deficit**

PW Operations

The Public Works Operations Department is expecting an overall surplus of approximately \$194,000 related to their sewer surcharge funded operations. The material causes of this expected variance are outlined below.

Salary and Wage: \$194,000

A projected overall surplus of approximately \$194,000 is estimated for 2023 related to salary and wage for all staff in Public Works. 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. Offsetting the overall salary and wage surplus is an expected deficit related to permanent gapping charges for the year.

Pollution Control

Pollution Control is expecting an overall deficit of approximately \$200,000 mainly due to utilities. The material variances are noted below:

Revenues: \$705,000

The department is reporting a surplus of \$705,000 in Revenues. The majority of this surplus is from Sewage Treatment recoveries from 3rd parties. The budgets on Sewer Treatment Recoveries have not been updated for several years even though rates have been increasing. This appears to be a potential budget issue for a revenue increase in 2024.

SEWER SURCHARGE RESERVE

Synagro Contract: (\$82,000)

Contracted Services expenses paid to Synagro is projecting to a deficit of about (\$82,000). The budget was increased in 2023 for inflationary pressures. This deficit is about 4% over budget. Administration will monitor and consider issuing a budget item if needed.

Utilities: (\$883,000)

Utilities is projecting to a deficit of (\$883,000). This is mostly due to the Pelletizer Facility (projecting to a \$543k deficit). Utilities in Pollution Control is expected to be increased corporately in 2024.

Chemicals, Fuel, Oils, and Lubricants: (\$68,000)

A projected deficit of \$68,000 would be about 2% over budget. A budget issue increased chemicals, fuels, and oils in 2023. Administration will monitor and consider issuing a budget item if needed.

Salaries and Wages: \$128,000

There is an expected surplus of \$128,000 related to salary and wage for all staff due to gapping and vacancies across the department.

Other Sewer Surcharge Related Items

Other Sewer Surcharge-related revenue and expenses, at this time, are anticipated to be on budget for 2023. As it is very early in the billing cycle there is insufficient data to project out any potential revenue variances at this time. Due to the timing of the implementation of the 2023 rates, there is a potential that revenue will be slightly lower than budgeted. However, this is currently being offset by a holdback of approximately \$4.2M in capital transfers. Additionally, there is a risk that a change in consumption patterns could further impact revenue, but it is too early in the year to determine what this impact could be. Revenue and expenses will continue to be assessed and appropriate adjustments will continue to be made throughout the year.