

	2022 Gross Budget	2022 Net Budget	Year-End COVID Variance	Year-End Non-COVID Variance	Year-End Overall Variance	% of Gross Budget
<b>MUNICIPAL</b>						
Transit Windsor	\$39,317,934	\$16,421,543	(\$2,283,000)	(\$1,142,000)	(\$3,425,000)	(8.7%)
Fire & Rescue	\$52,491,089	\$50,538,358	(\$412,000)	(\$2,704,000)	(\$3,116,000)	(5.9%)
Public Works	\$58,680,331	\$29,038,896	(\$786,000)	(\$1,798,000)	(\$2,584,000)	(4.4%)
Housing & Children Services *	\$129,200,728	\$27,582,506	\$185,000	(\$1,588,000)	(\$1,403,000)	(1.1%)
Recreation & Culture	\$25,738,985	\$13,577,045	(\$1,019,000)	\$284,000	(\$735,000)	(2.9%)
Purchasing, Risk & POA	\$12,422,984	\$3,458,819	(\$400,000)	(\$250,000)	(\$650,000)	(5.2%)
Council Services	\$6,585,297	\$3,382,297	(\$300,000)	\$35,000	(\$265,000)	(4.0%)
Parks & Facilities	\$36,841,100	\$27,573,238	(\$56,000)	(\$244,000)	(\$300,000)	(0.8%)
Legal Services	\$3,672,157	\$3,360,201	(\$495,000)	\$0	(\$495,000)	(13.5%)
Taxation	\$3,475,392	\$604,831	\$0	(\$162,000)	(\$162,000)	(4.7%)
Building Services	\$7,871,886	\$2,029,125	(\$150,000)	(\$48,000)	(\$102,000)	(1.3%)
Communications	\$4,058,175	\$3,342,673	(\$226,000)	\$142,000	(\$84,000)	(2.1%)
Asset Planning	\$1,875,527	\$864,607	\$0	(\$30,000)	(\$30,000)	(1.6%)
Security & Special Activities	\$3,701,829	\$1,186,543	(\$32,000)	\$32,000	\$0	0.0%
CAO's Office	\$1,103,044	\$1,103,044	\$0	\$0	\$0	0.0%
City Council	\$1,050,834	\$875,193	\$0	\$0	\$0	0.0%
Mayor's Office	\$505,705	\$505,705	\$0	\$0	\$0	0.0%
Economic Development	\$1,364,556	\$1,364,556	\$0	\$0	\$0	0.0%
Human Resources	\$7,252,526	\$6,333,184	(\$45,000)	\$45,000	\$0	0.0%
Library Services	\$9,284,880	\$8,319,985	\$104,000	(\$104,000)	\$0	0.0%
Pollution Control	\$21,337,790	\$0	\$0	\$0	\$0	0.0%
Engineering	\$7,913,993	\$2,575,065	(\$60,000)	\$99,000	\$39,000	0.5%
Accounting	\$3,162,235	\$2,329,132	\$0	\$56,000	\$56,000	1.8%
Information Technology	\$9,076,667	\$7,367,292	\$0	\$70,000	\$70,000	0.8%
Financial Planning	\$3,971,534	\$2,846,297	\$0	\$125,000	\$125,000	3.1%
Huron Lodge	\$26,521,327	\$8,462,079	\$0	\$570,000	\$570,000	2.1%
Planning & Development	\$4,109,297	\$3,175,026	\$0	\$571,000	\$571,000	13.9%
Corporate Accounts	\$167,712,718	\$32,340,443	(\$2,142,000)	\$3,012,000	\$870,000	0.5%
Employment & Social Services	\$101,037,567	\$7,589,312	\$67,000	\$982,000	\$1,049,000	1.0%
<b>Sub-Total: City Departments</b>	<b>\$751,338,087</b>	<b>\$268,146,995</b>	<b>(\$8,050,000)</b>	<b>(\$2,047,000)</b>	<b>(\$10,001,000)</b>	<b>(1.3%)</b>
Police Services	\$115,019,577	\$96,977,437	(\$4,700,000)	\$800,000	(\$3,900,000)	(3.4%)
Agencies	\$20,858,415	\$20,757,817	\$0	\$780,000	\$780,000	3.7%
<b>Sub-Total: ABC's</b>	<b>\$135,877,992</b>	<b>\$117,735,254</b>	<b>(\$4,700,000)</b>	<b>\$1,580,000</b>	<b>(\$3,120,000)</b>	<b>(2.3%)</b>
<b>Total: Municipal</b>	<b>\$887,216,079</b>	<b>\$385,882,249</b>	<b>(\$12,750,000)</b>	<b>(\$467,000)</b>	<b>(\$13,121,000)</b>	<b>(1.5%)</b>
<b>OTHER FUNDING SOURCES (OFS's)</b>						
On-Off Street Parking	\$0	\$0	(\$725,000)	\$146,000	(\$579,000)	0.0%
Sewer Surcharge Reserve	\$84,128,725	\$0	\$0	(\$170,000)	(\$170,000)	(0.2%)
Building Permit Reserve	(\$169,408)	\$0	\$0	\$4,867,000	\$4,867,000	n/a
<b>Total: OFS's</b>	<b>\$83,959,317</b>	<b>\$0</b>	<b>(\$725,000)</b>	<b>\$4,843,000</b>	<b>\$4,118,000</b>	<b>4.9%</b>
<b>GOVERNMENT BUSINESS ENTERPRISES (GBE's)</b>						
Windsor-Detroit Tunnel	n/a	n/a	(\$1,682,000)	\$0	(\$1,682,000)	n/a
Windsor Airport	n/a	n/a	(\$3,000,000)	\$124,000	(\$2,876,000)	n/a
<b>Total: GBE's</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$4,682,000)</b>	<b>\$124,000</b>	<b>(\$4,558,000)</b>	<b>n/a</b>
<b>Grand Total</b>			<b>(\$18,157,000)</b>	<b>\$4,500,000</b>	<b>(\$13,561,000)</b>	<b>n/a</b>

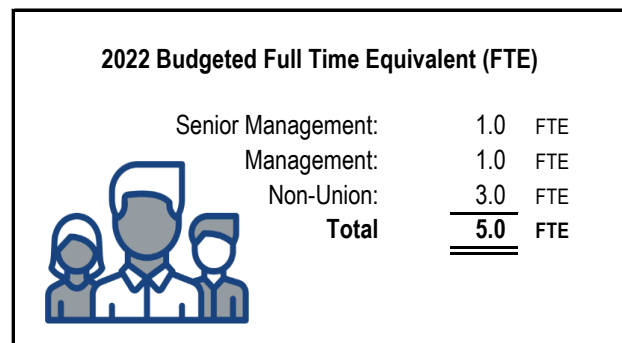
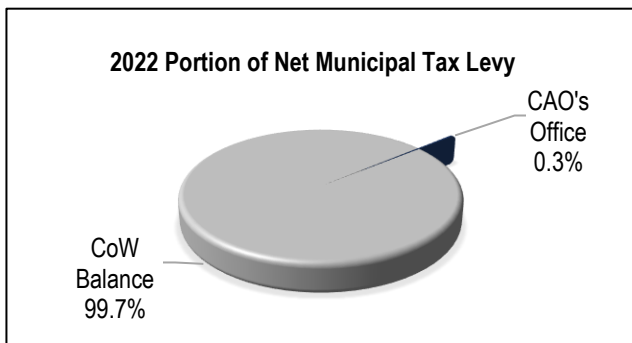
\* Includes Windsor Essex County Housing Corporation (WEHC).

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$30,000)	\$0	\$0	\$0
Annual Expense Budget	\$1,315,018	\$1,336,637	\$1,253,287	\$1,103,044
<b>Annual Net Budget</b>	<b>\$1,285,018</b>	<b>\$1,336,637</b>	<b>\$1,253,287</b>	<b>\$1,103,044</b>
<b>Annual Net Variance</b>	<b>\$123,090</b>	<b>\$114,810</b>	<b>\$3,656</b>	<b>\$0</b>
<b>Variance as a % of Gross Budget</b>	<b>9.4%</b>	<b>8.6%</b>	<b>0.3%</b>	<b>0.0%</b>



#### VARIANCE DESCRIPTION

**The total departmental projected year-end variance is: \$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	2019	2020	2021	2022
Annual Revenue Budget	(\$277,165)	(\$185,000)	(\$156,991)	(\$175,641)
Annual Expense Budget	\$1,008,389	\$1,031,469	\$1,029,184	\$1,050,834
<b>Annual Net Budget</b>	<b>\$731,224</b>	<b>\$846,469</b>	<b>\$872,193</b>	<b>\$875,193</b>
<b>Annual Net Variance</b>	<b>(\$8,275)</b>	<b>\$48,836</b>	<b>\$57,963</b>	<b>\$0</b>
<b>Variance as a % of Gross Budget</b>	<b>(0.8%)</b>	<b>4.7%</b>	<b>5.6%</b>	<b>0.0%</b>

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **\$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	2019	2020	2021	2022
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$905,325	\$905,325	\$1,455,705	\$505,705
<b>Annual Net Budget</b>	<b>\$905,325</b>	<b>\$905,325</b>	<b>\$1,455,705</b>	<b>\$505,705</b>
<b>Annual Net Variance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0 *</b>
<b>Variance as a % of Gross Budget</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

\* Projected

#### VARIANCE DESCRIPTION

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

No significant variances projected at this time.

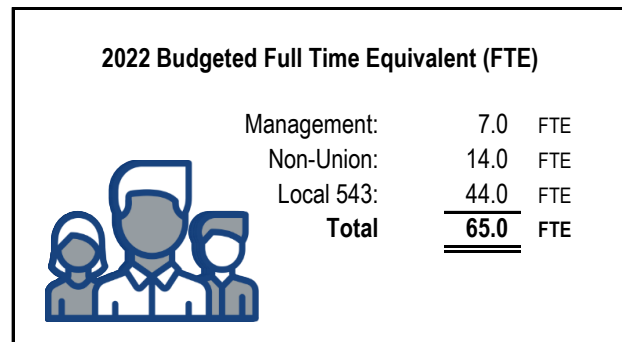
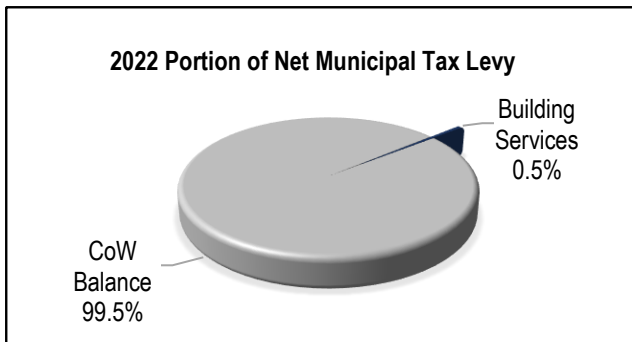
### BUILDING SERVICES

#### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$5,779,256)	(\$5,842,761)
Annual Expense Budget	n/a	n/a	\$7,752,491	\$7,871,886
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,973,235</b>	<b>\$2,029,125</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>\$61,833</b>	<b>(\$102,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>0.8%</b>	<b>(1.3%)</b>

Historical amounts are not available due to realignment of departments.



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Staff Gapping	\$0	\$289,000	\$289,000
Revenue Shortfall	(\$150,000)	(\$266,000)	(\$416,000)
Miscellaneous Expense Savings	\$0	\$25,000	\$25,000
<b>Net Total</b>	<b>(\$150,000)</b>	<b>\$48,000</b>	<b>(\$102,000)</b>

### BUILDING SERVICES

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **(\$102,000)**      **Deficit**

**Staff Gapping: \$289,000**

The delay in the hiring of several positions for the Building Department and Transportation Planning is the key factor contributing to the anticipated staff gapping surplus. In addition, timing issues related to recruitments, hiring setbacks and unexpected staff turnover are also factors that are currently contributing to this surplus.

**Revenue Deficit: (\$416,000)**

The Building By-law revenue by the end of the year is expected to have a revenue shortfall of (\$400,000). Fees collected by By-law relates to the enforcement of property standards, residential rental property conditions and the upkeep of vacant buildings. The pandemic is still a major factor contributing to this revenue shortfall as approximately (\$150,000) of the (\$400,000) is estimated to be a direct result of; the Provincial lockdown that occurred early in the year which impacted enforcement activity, suspension of the court system, and the COVID-19 impact on landlords and tenants alike. City staff have attempted to accommodate residents given the circumstances surrounding the pandemic, however, it has had an impact on revenue. Transportation Planning is also expected to end the year in a revenue shortfall position of (\$16,000) due to the current inability to perform recovery work for one of the positions.

**Miscellaneous Expense Savings: \$25,000**

The Building department and Transportation Planning overall achieved a miscellaneous expense savings of \$25,000 due to reduced travel and training, and other operating expenses.

#### 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.

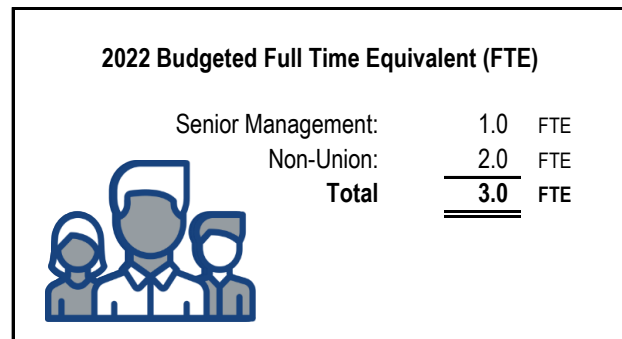
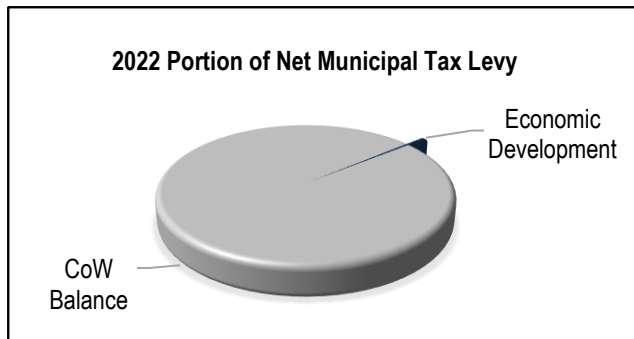
### ECONOMIC DEVELOPMENT

#### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	\$0
Annual Expense Budget	n/a	n/a	n/a	\$1,364,556
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,364,556</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>0.0%</b>

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



#### VARIANCE DESCRIPTION

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

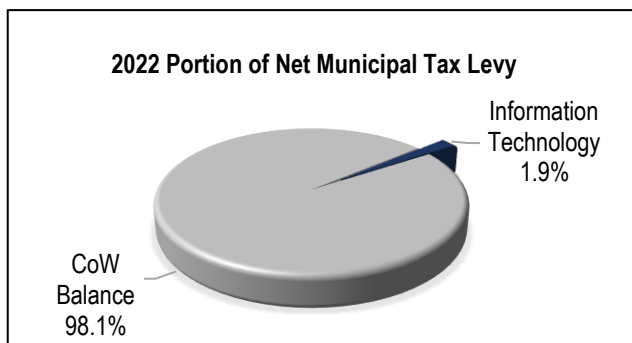
The Economic Development Office is a newly created department and therefore, while there may be anticipated savings in 2022, any surplus realized at year-end will be requested to be carried forward to the following year in an effort to assist in the department's start-up costs. Given the anticipated budget carry-forwards, no significant variances are projected at this time.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$1,415,439)	(\$1,275,439)	(\$1,362,554)	(\$1,709,375)
Annual Expense Budget	\$8,260,494	\$8,224,564	\$8,702,573	\$9,076,667
<b>Annual Net Budget</b>	<b>\$6,845,055</b>	<b>\$6,949,125</b>	<b>\$7,340,019</b>	<b>\$7,367,292</b>
Annual Net Variance	\$17,909	\$32,736	\$179,778	\$70,000
Variance as a % of Gross Budget	0.2%	0.4%	2.1%	0.8%



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	8.0	FTE
Non-Union:	15.0	FTE
Local 543:	45.6	FTE
<b>Total</b>	<b>68.6</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Related	\$0	(\$50,000)	(\$50,000)
Connectivity Savings	\$0	\$40,000	\$40,000
Various Miscellaneous	\$0	\$80,000	\$80,000
<b>Net Total</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$70,000</b>

#### VARIANCE DESCRIPTION

**The total departmental projected year-end variance is: \$70,000      Surplus**

##### **Salary Related: (\$50,000)**

As a result of a recent Joint Job Evaluation (JJE) decision, there is a deficit of (\$145,000) related to retro payments and a resulting salary shortfall for the balance of the year. It is likely this deficit will be partially mitigated by intermittent vacancies and overall salary gapping estimated at \$95,000 resulting in an overall deficit of approximately (\$50,000). It should be noted that deficit related to job evaluations is offset by the corporate contingency provision that exists for this purpose.



## **INFORMATION TECHNOLOGY**

**Connectivity Savings: \$40,000**

A reduction in connectivity costs, resulting from newly negotiated contracts, have contributed to an anticipated surplus which will be partially offset by the additional cost of integrating MS Teams with the corporate phone system. Overall, a surplus of approximately \$40,000 is anticipated.

**Various Miscellaneous: \$80,000**

Various miscellaneous line items of approximately \$80,000 within the department are contributing to the Y/E variance.

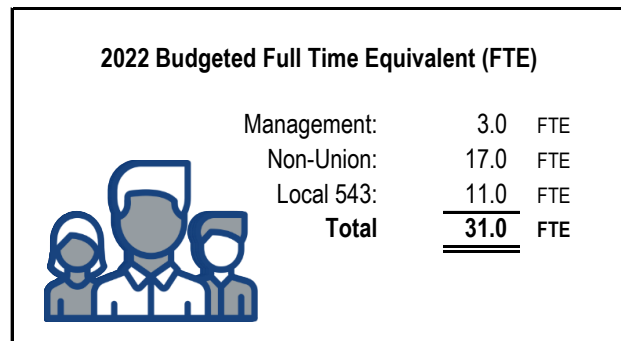
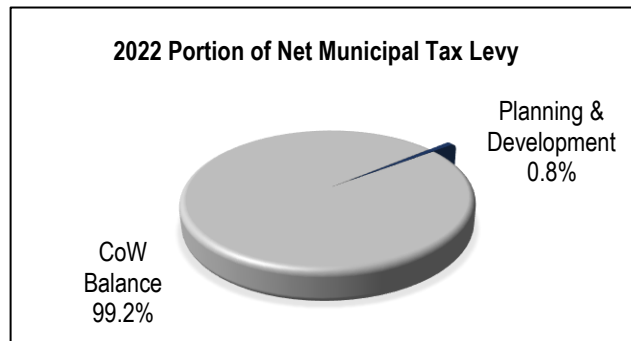
### PLANNING DEVELOPMENT

#### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$897,846)	(\$934,271)
Annual Expense Budget	n/a	n/a	\$4,059,564	\$4,109,297
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$3,161,718</b>	<b>\$3,175,026</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>\$793,151</b>	<b>\$571,000</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>19.5%</b>	<b>13.9%</b>

*Historical amounts are not available due to realignment of departments.*



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Staff Gapping	\$0	\$108,000	\$108,000
Revenue Surplus	\$0	\$438,000	\$438,000
Miscellaneous Expense Savings	\$0	\$25,000	\$25,000
<b>Net Total</b>	<b>\$0</b>	<b>\$571,000</b>	<b>\$571,000</b>

### PLANNING DEVELOPMENT

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **\$571,000**      **Surplus**

**Staff Gapping: \$108,000**

Staff gapping is one of the contributing factors to the overall surplus variance within the Planning Department. The delay in the hiring of three positions as well as an additional position that remains vacant have contributed to the current anticipated surplus. Hopefully, any future unexpected staff turnover for the rest of the year will be kept to a minimum.

**Revenue Surplus: \$438,000**

The Planning area is expected to end the year with a revenue surplus of \$438,000 in the area of Development Applications.

**Miscellaneous Expense Savings: \$25,000**

The Planning Department is projecting miscellaneous expenditure savings of approximately \$25,000 for the year. The majority of the savings is expected to come from reduced Travel, Conferences, Training and Public Relations, as well as other various Operating expenses.

#### 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.

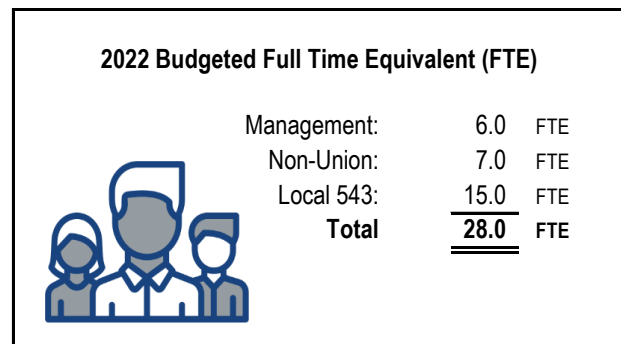
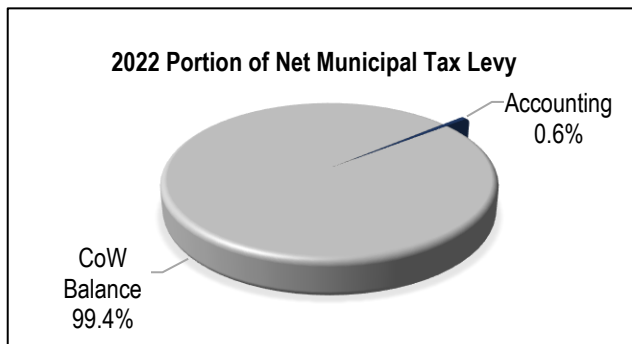
### ACCOUNTING

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$833,103)
Annual Expense Budget	n/a	n/a	n/a	\$3,162,235
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,329,132</b>
Annual Net Variance	n/a	n/a	n/a	\$56,000
Variance as a % of Gross Budget	n/a	n/a	n/a	1.8%

Historical amounts are not available due to realignment of departments.



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	\$56,000	\$56,000
<b>Net Total</b>	<b>\$0</b>	<b>\$56,000</b>	<b>\$56,000</b>

#### VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$56,000**      **Surplus**

##### Salaries: \$56,000

A year-end surplus of approximately \$56,000 is projected in the Financial Accounting department as a result of staff gapping.

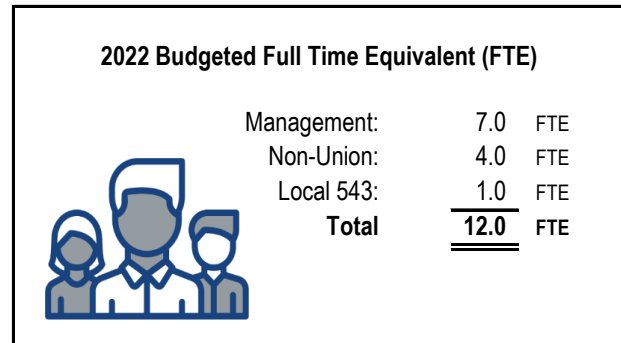
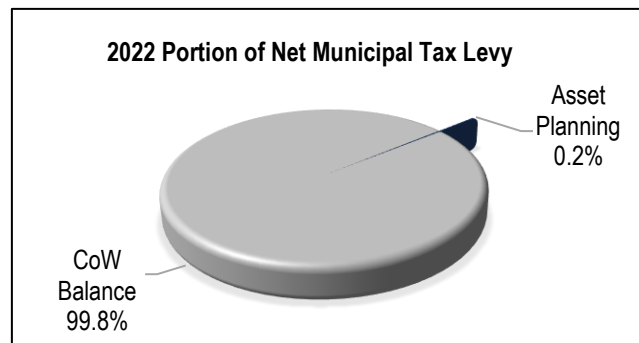
### ASSET PLANNING

#### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$1,010,920)
Annual Expense Budget	n/a	n/a	n/a	\$1,875,527
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$864,607</b>
 Annual Net Variance	 n/a	 n/a	 n/a	 (\$30,000)
Variance as a % of Gross Budget	n/a	n/a	n/a	(1.6%)

*Historical amounts are not available due to realignment of departments.*



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	(\$34,000)	(\$34,000)
Various Miscellaneous	\$0	\$4,000	\$4,000
<b>Net Total</b>	<b>\$0</b>	<b>(\$30,000)</b>	<b>(\$30,000)</b>

#### VARIANCE DESCRIPTION

**The total departmental projected year-end variance is:** (\$30,000)      Deficit

**Salaries: (\$34,000)**

A year-end deficit of approximately (\$34,000) is projected in the Asset Planning department as a result of a staff contract to support heavy workload.

**Various Miscellaneous: \$4,000**

A surplus of approximately \$4,000 is projected in various miscellaneous line items within Asset Planning.

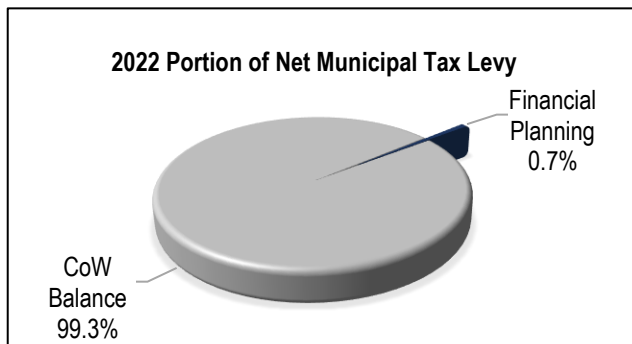
### FINANCIAL PLANNING

#### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$1,125,237)
Annual Expense Budget	n/a	n/a	n/a	\$3,971,534
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,846,297</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$125,000</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>3.1%</b>

Historical amounts are not available due to realignment of departments.



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	5.0	FTE
Non-Union:	26.0	FTE
Local 543:	3.0	FTE
<b>Total</b>	<b>34.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	\$127,000	\$127,000
Various Miscellaneous	\$0	(\$2,000)	(\$2,000)
<b>Net Total</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$125,000</b>

#### VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$125,000**      **Surplus**

**Salaries: \$127,000**

A year-end surplus of approximately \$127,000 is projected in the Financial Planning department as a result of staff gapping.

**Various Miscellaneous: (\$2,000)**

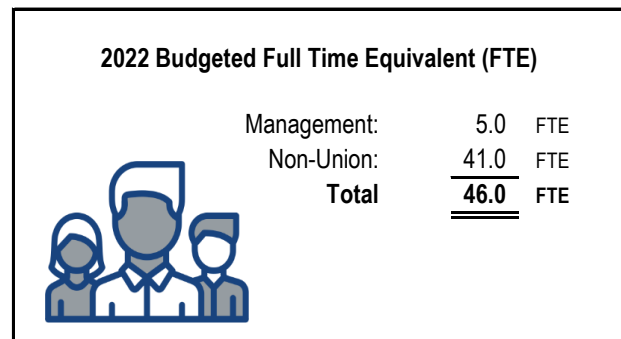
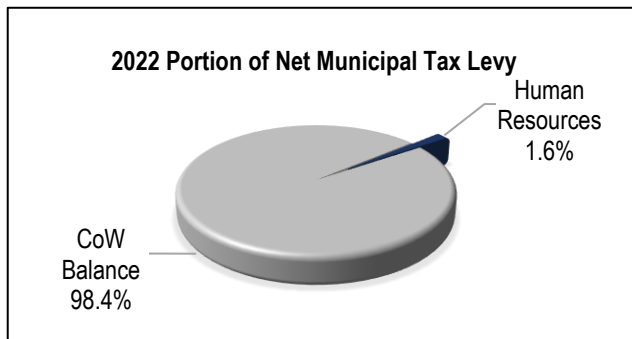
A deficit of approximately (\$2,000) is projected in various miscellaneous line items within Financial Planning.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$1,031,013)	(\$663,879)	(\$408,842)	(\$919,342)
Annual Expense Budget	\$6,440,414	\$6,296,537	\$6,556,998	\$7,252,526
<b>Annual Net Budget</b>	<b>\$5,409,401</b>	<b>\$5,632,658</b>	<b>\$6,148,156</b>	<b>\$6,333,184</b>
<b>Annual Net Variance</b>	<b>\$141,250</b>	<b>\$36,310</b>	<b>\$6,783</b>	<b>\$0</b>
<b>Variance as a % of Gross Budget</b>	<b>2.2%</b>	<b>0.6%</b>	<b>0.1%</b>	<b>0.0%</b>



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	(\$45,000)	\$45,000	\$0
<b>Net Total</b>	<b>(\$45,000)</b>	<b>\$45,000</b>	<b>\$0</b>

#### VARIANCE DESCRIPTION

The total departmental projected year-end variance is:

\$0

##### Salaries

An expected variance in Health and Safety consists of a deficit of due to a heavy workload Disability Management Specialist position, of which 50% of the salary is related to COVID (\$45,000), however salary gapping due to retirements and unfilled positions puts HR into a break-even position.

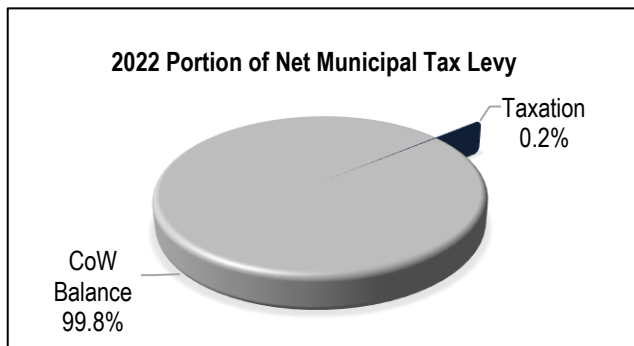
### TAXATION

#### DEPARTMENTAL OVERVIEW


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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$2,870,561)
Annual Expense Budget	n/a	n/a	n/a	\$3,475,392
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$604,831</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$162,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(4.7%)</b>

Historical amounts are not available due to realignment of departments.



**2022 Budgeted Full Time Equivalent (FTE)**



Senior Management:	1.0	FTE
Management:	4.0	FTE
Non-Union:	9.0	FTE
Local 543:	13.0	FTE
<b>Total</b>	<b>27.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
External Revenues	\$0	(\$211,000)	(\$211,000)
Salaries	\$0	\$45,000	\$45,000
Various Miscellaneous	\$0	\$4,000	\$4,000
<b>Net Total</b>	<b>\$0</b>	<b>(\$162,000)</b>	<b>(\$162,000)</b>

#### VARIANCE DESCRIPTION

The total departmental projected year-end variance is: (\$162,000)      Deficit



### TAXATION

**External Revenue: (\$211,000)**

A year-end deficit of approximately (\$211,000) is projected for net external revenues within the Taxation Department. This projected deficit consists of; (\$135,000) deficit in Tax Lien Registrations, (\$70,000) deficit in External User fees, (\$56,000) deficit in Letters of Deault, (\$28,000) deficit in Dial-up Fees, (\$15,000) deficit in Return Cheque Fees and a (\$8,000) deficit in Other External Revenue. These deficits are offset by a \$69,000 surplus in Collection Fees Depts, \$20,000 surplus in Expedited Tax Certificates, \$7,000 surplus in regular Tax Certificates and a \$5,000 surplus in Tax Information.

**Salaries: \$45,000**

A year-end surplus of approximately \$45,000 is projected in the Taxation department as a result of staff gapping.

**Various Miscellaneous: \$4,000**

A \$4,000 surplus is projected in various miscellaneous line items within Taxation and Financial Projects.

### COUNCIL SERVICES

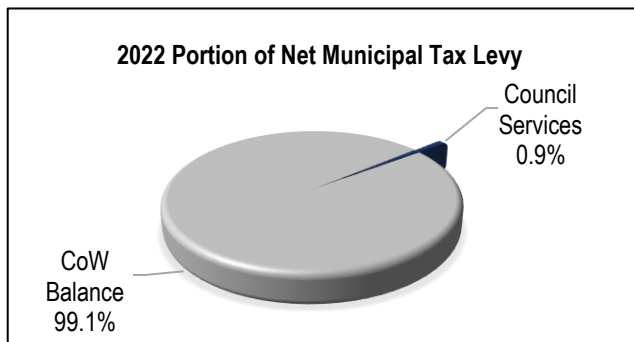
#### DEPARTMENTAL OVERVIEW

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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$2,983,945)	(\$3,203,000)
Annual Expense Budget	n/a	n/a	\$6,732,357	\$6,585,297
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$3,748,412</b>	<b>\$3,382,297</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$484,420)</b>	<b>(\$265,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>(7.2%)</b>	<b>(4.0%)</b>

Historical amounts are not available due to realignment of departments.



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	7.0	FTE
Non-Union:	4.0	FTE
Local 543:	34.0	FTE
<b>Total</b>	<b>45.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Allocations / Gapping	\$0	\$160,000	\$160,000
Civil Ceremony Revenue	\$0	\$25,000	\$25,000
Business License Revenue	(\$100,000)	\$0	(\$100,000)
Repeat Offender Fee Revenue	\$0	(\$150,000)	(\$150,000)
Lottery License Bingo Revenue	(\$200,000)	\$0	(\$200,000)
<b>Net Total</b>	<b>(\$300,000)</b>	<b>\$35,000</b>	<b>(\$265,000)</b>

### COUNCIL SERVICES

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **(\$265,000)**      **Deficit**

**Salary Allocations / Gapping: \$160,000**

Council Services, By-Law and Licencing and Gaming are expected to have a surplus of \$160,000 due to staff gapping and vacant positions that have occurred throughout the year.

**Civil Ceremony Revenue: \$25,000**

The revenues from civil marriage ceremony services is forecasted to experience a surplus of \$30,000, which will be slightly offset by a deficit expected in marriage license revenue of (\$5,000).

**Business License Revenue: (\$100,000)**

The Licensing division is projecting a deficit of (\$100,000) in Business License Revenue due to an increase in business closures and a decrease in new business openings which can be attributed directly to the COVID-19 Pandemic. In addition, City Council adopted Council CR50/2022 which approved a business licence extension for all classes associated with the February 2022 deadline by 4 months to mitigate the impact on municipally licensed business caused by the COVID-19 pandemic. This has had a direct impact on the collection of late penalties for 2022.

**Repeat Offender Fee Revenue: (\$150,000)**

The By-Law Enforcement department is projecting a deficit of (\$150,000) 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 resulting from better compliance, which coincides with the original intent of the fee.

**Lottery License Bingo Revenue: (\$200,000)**

The Licensing division is projecting a deficit of (\$200,000) related to bingo sites based on periodic COVID-19 closures and reduced operating capacities of 50% from January to March 2022. Bingo Halls began to operate at full capacity in April 2022 and although Bingo events and revenues have increased as a result, it is likely that a revenue shortfall for the year will occur.

#### MITIGATING STEPS

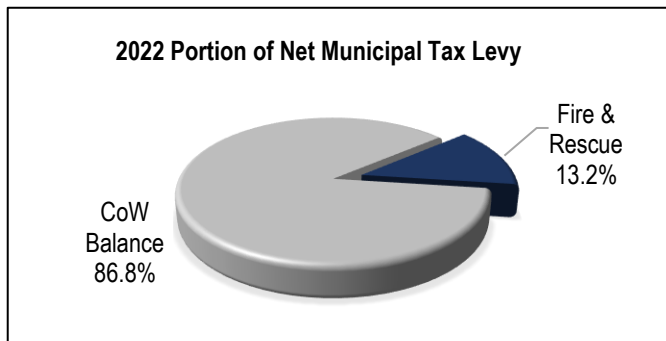
Council Services will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$1,098,503)	(\$1,481,166)	(\$1,518,324)	(\$1,952,731)
Annual Expense Budget	\$51,711,505	\$51,947,069	\$52,177,165	\$52,491,089
<b>Annual Net Budget</b>	<b>\$50,613,002</b>	<b>\$50,465,903</b>	<b>\$50,658,841</b>	<b>\$50,538,358</b>
<b>Annual Net Variance</b>	<b>(\$87,219)</b>	<b>(\$553,373)</b>	<b>(\$812,297)</b>	<b>(\$3,116,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(0.2%)</b>	<b>(1.1%)</b>	<b>(1.6%)</b>	<b>(5.9%)</b>



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	3.0	FTE
Non-Union:	2.0	FTE
WFA:	300.0	FTE
<b>Total</b>	<b>305.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Net Salary Variance	(\$320,000)	(\$2,635,000)	(\$2,955,000)
Apparatus Truck Incident	\$0	(\$100,000)	(\$100,000)
COVID & Convoy Related Expenses	(\$72,000)	\$0	(\$72,000)
Mass Notification System	\$0	(\$33,000)	(\$33,000)
Fire Prevention User Fees	(\$20,000)	\$0	(\$20,000)
Miscellaneous Surplus Accounts	\$0	\$64,000	\$64,000
<b>Net Total</b>	<b>(\$412,000)</b>	<b>(\$2,704,000)</b>	<b>(\$3,116,000)</b>

## FIRE & RESCUE

### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **(\$3,116,000)**      **Deficit**

**Net Salary Variance: (\$2,955,000)**

Net Salary variance for WFRS is projected to be in a deficit of (\$2,955,000). This is largely due to overtime pressures. A sharp increase in WSIB claims is a contributor to this year's overtime. WFRS has seen an increase in WSIB claims which has a significant impact on staffing. Windsor Fire and Rescue is working closely with internal Disability Management Specialist to minimize WSIB claims and/or bring staff back to work as early as possible. Additional overtime of (\$250,000) resulted from the Queen memorial holiday unexpectedly declared on August 19th. Also included in deficit is the COVID and Convoy related overtime of (\$320,000). COVID policy on sick time (not to report to work if any symptoms of a cold are experienced) continue to cause pressure on overtime. Offsetting the overtime deficit is a projected surplus of \$130,000 in regular salary gapping account.

**Fleet Maintenance and Repair: (\$100,000)**

Truck Unit #4033 was damaged in an incident on January 6, 2022. The truck was transported to the manufacturer in Ohio for complete inspection & damage assessment/repair who gave an estimate of \$160,000 US. The claim was put to the insurance with a non-deductible portion of (\$100,000) CDN which will create a negative variance in the Apparatus repair & maintenance account. The department will try to mitigate the impact as much as possible by replacing/repairing only the equipment needed and postponing stocking of parts to the new year.

**Covid & Convoy expenses: (\$72,000)**

Total COVID and Convoy related expenses are projected to be (\$72,000). Convoy related expenses incurred in January 2022 are (\$9,000) creating an unbudgeted deficit in various accounts. Additional unbudgeted expense of (\$63,000) is the hiring of 3rd Assistant Deputy Fire Chief on a temporary basis. This allows for a dedicated personnel to attend the needs of frontline firefighting staff, consisting of development of ongoing COVID-19 policies, overseeing the implementation of the new procedures and ongoing daily review of incident run reports.

**Mass Notification System: (\$33,000)**

WFRS entered into a 5-year agreement with Everbridge for a Mass Notification system approved by 2020 Operating Budget, BI#2020-0354. The budget issue was approved on the basis that WFRS would enter into a four-way partnership between WFRS and three community partners. Three partners were verbally committed when the 5 year agreement with Everbridge (system provider) was signed. Actual agreement with partners was signed with only one partner creating a (\$33,000) shortfall in cost recovery. The process of obtaining additional partners is ongoing.

**Fire Prevention User Fees: (\$20,000)**

User fee revenue for Fire & Rescue is projected to (\$20,000) deficit, a decrease from Q2 projection. Corrective action fees were retro billed from 2021 incidents bringing additional revenue to 2022. Fire Prevention user fee revenue remains lower due to activities being disrupted in the first quarter from a provincial shut down of businesses at the beginning of 2022.

**Miscellaneous Surplus Accounts: \$64,000**

A surplus of \$64,000 is estimated to be achieved in the Fire & Rescue division by departments minimizing any discretionary expenditures as much as possible to mitigate department's overall deficit position.

### 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.

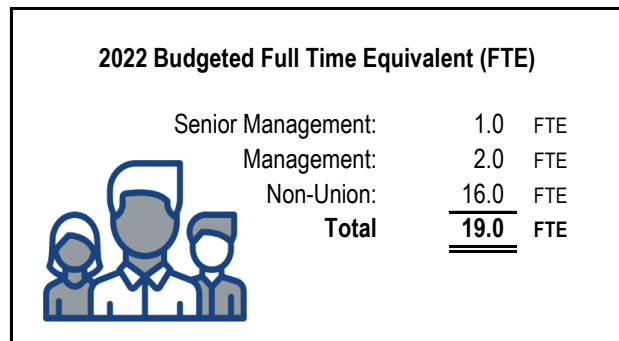
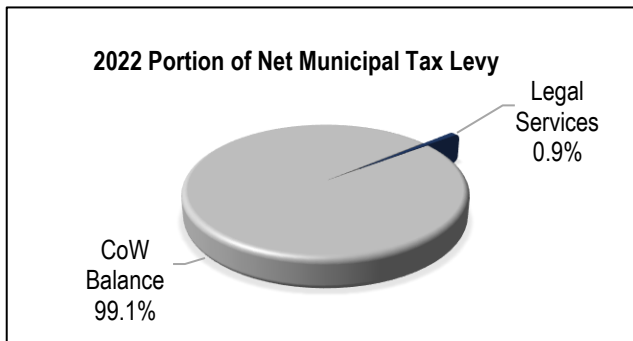
### LEGAL SERVICES

#### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$311,956)
Annual Expense Budget	n/a	n/a	n/a	\$3,672,157
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$3,360,201</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$495,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(13.5%)</b>

Historical amounts are not available due to realignment of departments.



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Convoy Costs	(\$495,000)	\$0	(\$495,000)
<b>Net Total</b>	<b>(\$495,000)</b>	<b>\$0</b>	<b>(\$495,000)</b>

#### VARIANCE DESCRIPTION

The total departmental projected year-end variance is: (\$495,000)      Deficit

### LEGAL SERVICES

#### **Convoy Costs (\$495,000)**

Legal is anticipating a total deficit of (\$495,000) which is comprised of (\$225,000) in miscellaneous costs associated to the Freedom Convoy that occurred in Windsor in February 2022 and (\$270,000) from Legal's participation in the follow up process associated to the Freedom Convoy. It is unknown at this time if the City will be reimbursed for these expenses.

#### **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.

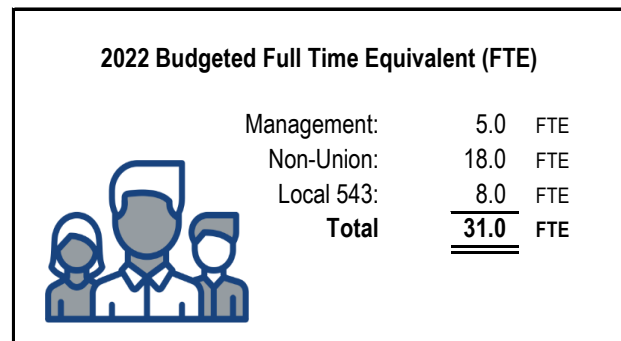
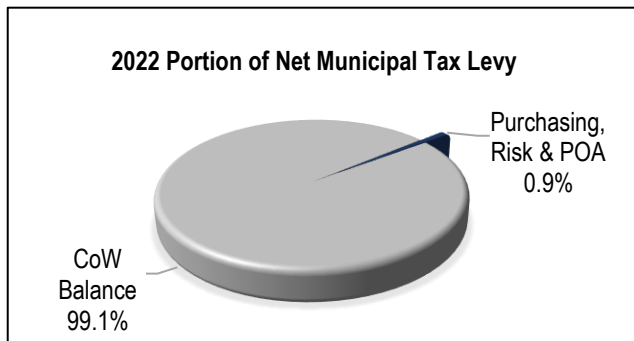
### PURCHASING, RISK & POA

#### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$8,964,165)
Annual Expense Budget	n/a	n/a	n/a	\$12,422,984
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$3,458,819</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$650,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(5.2%)</b>

Historical amounts are not available due to realignment of departments.



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Provincial Offences Division	(\$400,000)	(\$250,000)	(\$650,000)
<b>Net Total</b>	<b>(\$400,000)</b>	<b>(\$250,000)</b>	<b>(\$650,000)</b>



### PURCHASING, RISK & POA

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **(\$650,000)**      *Deficit*

**Provincial Offences Division: (\$650,000)**

The Provincial Offences Division (POA) was impacted greatly by Ministry ordered court closures and suspension of POA timelines due to Covid-19. POA has ramped up operations since last year and continues to get through the resulting backlog of legal matters. Delays in getting matters into court have impacted POA's ability to collect on these revenues as Early Resolution and Trial matters are not due to be paid unless they are convicted in court. Another contribution to the lower than anticipated revenue is the significantly lower number of tickets issued over the last two years. In 2019 there were 29,336 tickets issued, in 2020 23,867 tickets were issued, and in 2021 20,518 tickets were issued. This steady and significant decline over the last two years has affected revenue collected and will continue to do so in the future if this trend continues. It should be noted that policing agencies control the number of tickets issued based on operational resources and this is beyond the operating departments control.

#### MITIGATING STEPS

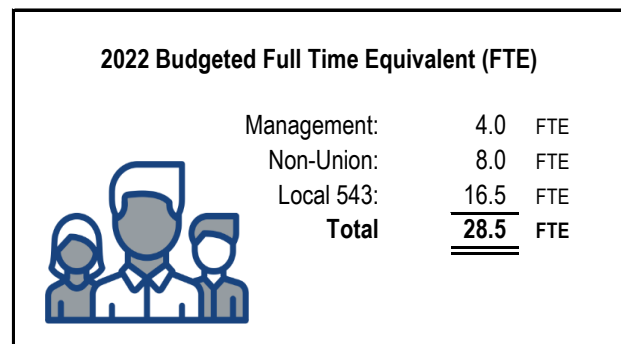
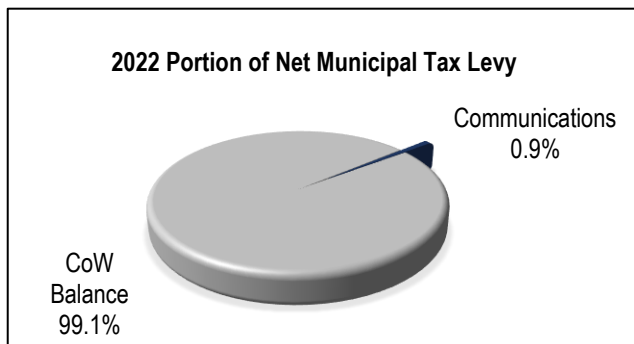
POA will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$726,688)	(\$722,783)	(\$722,465)	(\$715,502)
Annual Expense Budget	\$3,673,781	\$3,826,234	\$3,914,452	\$4,058,175
<b>Annual Net Budget</b>	<b>\$2,947,093</b>	<b>\$3,103,451</b>	<b>\$3,191,987</b>	<b>\$3,342,673</b>
<b>Annual Net Variance</b>			<b>(\$68,774)</b>	<b>(\$84,000)</b>
<b>Variance as a % of Gross Budget</b>			<b>(1.8%)</b>	<b>(2.1%)</b>



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
211 RSP Provincial Funding	\$0	\$51,000	\$51,000
Salary	(\$226,000)	\$60,000	(\$166,000)
Misc. Expenses	\$0	\$31,000	\$31,000
<b>Net Total</b>	<b>(\$226,000)</b>	<b>\$142,000</b>	<b>(\$84,000)</b>

### COMMUNICATIONS

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **(\$84,000)**      **Deficit**

**Salary: (\$166,000)**

An overall salary deficit of (\$226,000) is from the Customer Contact Centre division and retro payments. The majority of this variance can be attributed to part time staff working full time hours due to increased demand and the hiring of extra temporary staff to support Call Centre services during the pandemic. Offsetting the salary deficit is a Customer Service division surplus in salaries of \$60,000 for the Corporate Marketing and Communications Officer capital project recoveries.

**211 Regional Service Provider (RSP) Provincial Funding: \$51,000**

A surplus of \$51,000 results from 211 RSP Funding, This surplus is due to a change in contracted funding to be received for the remainder of 2022 and an increase in quarterly variable funding.

**Miscellaneous Expenses: \$31,000**

The Communications Department had an overall savings of \$31,000. The expenditure surplus is related to mitigating measures in administrative accounts such as travel expenses, furniture & furnishings, machinery & equipment.

#### MITIGATING STEPS

The department will monitor variances throughout 2022 and take any reasonable steps assist in reducing or eliminating variances while mitigating any negative impact on service levels.

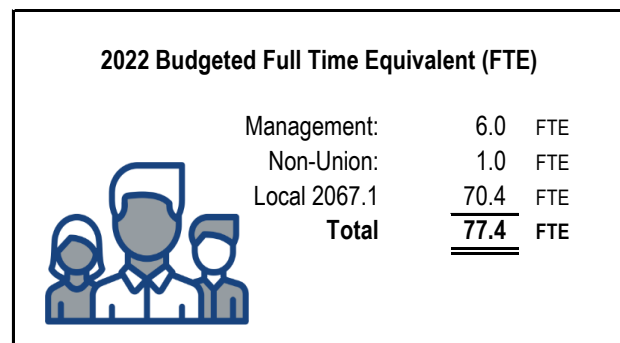
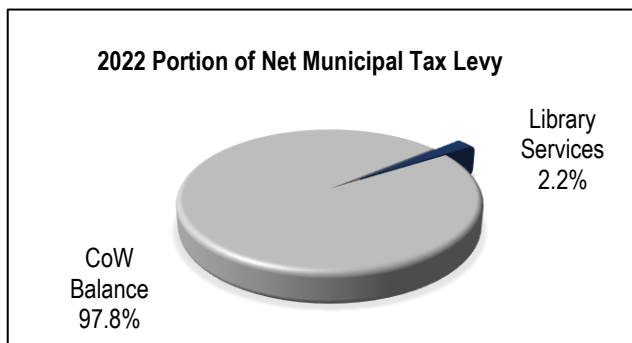
### LIBRARY SERVICES

#### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$1,251,871)	(\$1,071,621)	(\$1,032,621)	(\$964,895)
Annual Expense Budget	\$9,271,926	\$9,276,250	\$9,302,368	\$9,284,880
<b>Annual Net Budget</b>	<b>\$8,020,055</b>	<b>\$8,204,629</b>	<b>\$8,269,747</b>	<b>\$8,319,985</b>
<b>* Annual Net Variance</b>	<b>\$278,838</b>	<b>\$658,270</b>	<b>\$799,040</b>	<b>\$0 *</b>
<b>Variance as a % of Gross Budget</b>	<b>3.0%</b>	<b>7.1%</b>	<b>8.6%</b>	<b>0.0%</b>

*\* As per the Library Act, the Windsor Public Library's annual surplus is transferred to their reserve. However, the COVID related variance of \$106,000 will be transferred to the City.*



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary & Benefits	\$141,000	\$339,000	\$480,000
Miscellaneous Expenses	\$58,000	\$42,000	\$100,000
Revenue	(\$95,000)	\$0	(\$95,000)
Surplus Transfer to Reserve	\$0	(\$485,000)	(\$485,000)
<b>Net Total</b>	<b>\$104,000</b>	<b>(\$104,000)</b>	<b>\$0</b>

#### VARIANCE DESCRIPTION

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

### LIBRARY SERVICES

**Salary Gapping: \$480,000**

Salary and Benefits have a total of a \$480,000 surplus due to the following: Early 2022, modified and limited in-person services were offered at all the branches (curbside service only for some branches). Therefore, not as many temporary staff were needed. The surpluses not related to COVID-19 pandemic is attributed to historical surpluses in the salary and benefits accounts.

**Miscellaneous Expenses: \$100,000**

The savings of approximately \$58,000 of miscellaneous expenses is due to the following: Branches were offering mostly curbside services or modified in-person services during operating hours for most of Q1 2022; therefore, this decreased printing and imaging expenses, supplies for programs, etc. as people were not allowed in the branches; Audit fees and membership fees have historically been in a surplus position (Pre & post COVID) and thus, not related to COVID.

**Revenue: (\$95,000)**

A projected loss of approximately (\$95,000) of late fees and rental revenues are directly attributed to COVID as WPL did not collect late fees because of COVID. For Q1, branches were offering modified in-person services and thus, there was no rental income from renting out rooms in the branches.

**Surplus Transfer to Reserve: (\$485,000)**

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.

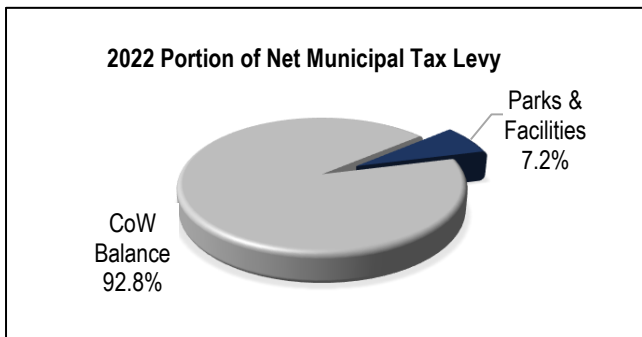
### PARKS & FACILITIES

#### DEPARTMENTAL OVERVIEW


Parks is responsible for 204 parks, with over 2,500 acres of parkland, 143 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	2019	2020	2021	2022
Annual Revenue Budget	(\$13,313,211)	(\$13,513,046)	(\$11,523,724)	(\$9,267,862)
Annual Expense Budget	\$40,059,107	\$41,450,753	\$40,045,445	\$36,841,100
<b>Annual Net Budget</b>	<b>\$26,745,896</b>	<b>\$27,937,707</b>	<b>\$28,521,721</b>	<b>\$27,573,238</b>
<b>Annual Net Variance</b>	<b>(\$419,133)</b>	<b>\$240,604</b>	<b>\$37,321</b>	<b>(\$300,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(1.0%)</b>	<b>0.6%</b>	<b>0.1%</b>	<b>(0.8%)</b>



#### 2022 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	25.0	FTE
Non-Union:	8.0	FTE
Local 543:	55.1	FTE
Local 82:	100.4	FTE
<b>Total</b>	<b>189.5</b>	<b>FTE</b>

**PARKS & FACILITIES**

**VARIANCE SUMMARY**

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
<b>PARKS</b>			
Revenue Reductions	(\$55,000)	\$0	(\$55,000)
Cost Recoveries		\$287,000	\$287,000
COVID-19 Incremental Costs	(\$40,000)	\$0	(\$40,000)
Salary Gapping	\$0	\$193,000	\$193,000
Inflationary Cost Pressures		(\$161,000)	(\$161,000)
Parks Vandalism	\$0	(\$100,000)	(\$100,000)
Temporary Staffing Costs	\$0	(\$480,000)	(\$480,000)
<b>Total Parks</b>	<b>(\$95,000)</b>	<b>(\$261,000)</b>	<b>(\$356,000)</b>
<b>FACILITIES</b>			
Maint. Material & Housekeeping Supplies	(\$19,000)	(\$101,000)	(\$120,000)
Administrative	\$0	\$9,000	\$9,000
Cost Recovery	\$58,000	\$110,000	\$168,000
Salary /Wages	\$0	\$416,000	\$416,000
Contracted Services	\$0	(\$417,000)	(\$417,000)
<b>Total Facilities</b>	<b>\$39,000</b>	<b>\$17,000</b>	<b>\$56,000</b>
<b>Net Total</b>	<b>(\$56,000)</b>	<b>(\$244,000)</b>	<b>(\$300,000)</b>

**VARIANCE DESCRIPTION**

*The total departmental projected year-end variance is:* **(\$300,000)**      **Deficit**

**PARKS**

**Revenue Reductions (\$55,000) Deficit**

As a result of COVID-19 pandemic Parks is forecasting reduced revenues for services provided to the public for rental space and various user fees related to the Ojibway Nature Centre and natural areas programming. As required by provincial legislation, restrictions were mandated at the commencement of pandemic and Parks administration responded to adjust the provision of services which is estimated to result in reduced revenues of (\$55,000). The pandemic resulted in the closure of the Ojibway Nature Centre for the first quarter of the year. The Ojibway Nature Center reopened in April with programming at reduced levels. This has materially impacted the lease rentals for rooms, concessions and programming related to user fees. The revenues estimates are expected to be approximately half of the annualized budget for 2022.

### PARKS & FACILITIES

#### **Cost Recovery \$287,000 Surplus**

Parks has received notification that approval has been received for the Canada Summer Jobs program to support expenditures related to student employment and offset temporary staffing expenditures. Due to the uncertainty of the grant approval, this funding is not included in the Operating Budget. The eligible funding is yet to be received and it expected to occur in early fall based upon the eligible costs and final student placements. The forecasted level of grant funding is expected to be \$287,000 based upon forecasts of student employment in Parks.

#### **COVID-19 Incremental Costs (\$40,000) Deficit**

As a result of the continued COVID-19 pandemic enhanced cleaning measures are required to ensure that park amenities are cleaned on a frequent basis for areas of high contact that are used by the public. Additional cleaning protocols were adopted in March 2020 at the commencement of pandemic by the Parks and Facilities department for all city building and park amenities where required that were still in use by the public or City employees. Additional temporary staffing is expected to yield a \$(50,000) deficit to ensure adequate coverage for all parkland throughout the City to ensure the enhancement of cleaning schedules are maintained for bathrooms located in various parks and amenities that experience higher volumes in the spring, summer and fall periods. As a result of the reduced volume of programming activity of Ojibway Nature Centre concession costs are expected to yield a \$10,000 savings to the offset the incremental costs for COVID for Parks.

#### **Salary Gapping- \$193,000 Surplus**

There are labour savings that are expected to yield a surplus of \$193,000 in the year from the staff attrition and the delay in the recruitment for vacant positions in the Parks Operations and Forestry divisions. As a result there have been savings from staff retirements, leave of absences, long term disabilities and employees transitioning to other departments that have not yet been replaced.

This year the Local 82 collective agreement was ratified and the wage rate increases are expected to have an impact on labour costs in 2022. However, for this year only, any variance that is a result of the Local 82 contract settlement will be offset corporately by a provision set up within the corporate accounts.

#### **Inflationary Cost Pressure (\$161,000) Deficit**

As a result of current inflationary trends and market fluctuations in the costs of infrastructure materials and fuel expenditures there is an estimated budget pressure that is forecasted to yield a budget variance of (\$161,000) deficit. Parks administration is continuing to monitor the continued escalation in prices of supplies and materials used in the parkland maintenance and attempting to mitigate costs in order to maintain current service levels and mitigate budget variances as required.

#### **Parks Vandalism (\$100,000) Deficit**

As a result of current levels of vandalism that is occurring in parkland there is a forecasted variance of (\$100,000) deficit. These costs are required to remove graffiti, address damages to washroom located in parks throughout the City, and make repairs to various park amenities such as playground, fencing, splash pads in addition to general restoration that have been damaged. The repairs are required immediately as they often have offensive materials and create unsafe conditions for public users that can't be delayed or deferred and are often in response to 311 calls received.

#### **Temporary Staffing Costs (\$480,000) Deficit**

The temporary salary costs have increased over budget as a result of staffing resources that were required for TFT workers. The deficit of (\$375,000) was a result of the requirement to maintain service levels and perform work and bridge the salary gapping from full time vacant positions as highlighted previously. The additional costs related to student employment is expected to be partially offset by the Canada Summer Job program grant funding detailed earlier in this report. Included in this deficit is the allocation of an employee in the Parks administration division working on the Work Force Management payroll system implementation which is expected to result in an annual deficit of (\$105,000).

### MITIGATING STEPS

Parks will continue to monitor variances for the remainder of this fiscal year and take any reasonable steps to reduce or eliminate



## PARKS & FACILITIES

### **FACILITIES**

#### **Maintenance Material & Housekeeping Supplies (\$120,000) Deficit**

Facilities is projecting a deficit of (\$120,000) in Maintenance Materials and Housekeeping Supplies at the end of 2022.

This deficit projection includes (\$19,000) COVID related activities: Expenditure of (\$109,000) corporate COVID purchases through the online PPE purchase portal and upgraded air filters at various facilities were partially offset by the savings from decreased activities at Adventure Bay inside Windsor International Aquatic Training Centre. Adventure Bay was closed to the public for the first half of 2022, and opened at a reduced hours starting in mid-summer. The pandemic closure and re-opening at reduced hours at Adventure Bay have drastically reduced its chemical usage and housekeeping supplies stocked for the facility in the year resulting in projected savings of \$90,000 for the year. Note that the savings will subside once Adventure Bay returns to operating at full capacity.

The department is also projecting a deficit of (\$101,000) for non-COVID activities. In addition to the current inflationary pressure observed in the increasing costs for materials and services, there has also been reported higher repairs and maintenance costs due to acts of vandalism. Facilities will continue to monitor the variances due to vandalism and vendor price escalations, and take necessary actions to mitigate or reduce variances while maintaining current service levels.

#### **Administrative \$9,000 Surplus**

Facilities is estimating a surplus of \$9,000 in Administrative related activities at the end of 2022. This surplus mainly consists of one time vehicle budget for the temporary supervisor that the department did not require. This is offset by deficit in other administrative expenditures such as higher costs in computer software renewal due to high foreign exchange rate and work related injuries workers compensations.

#### **Cost Recovery \$168,000 Surplus**

Facilities Division is estimating a surplus of \$168,000 for cost recoveries at the end of the year. This is mainly the extra revenues from the on-going COVID Enhanced Cleaning service provided to the Provincial Courts at the Windsor Justice Facility and the \$60,000 payment from the insurance claim for the flood damages at WFCU in 2021. In addition, Facilities has been providing more recoverable work for other departments that allow the department to recoup for the costs incurred.

#### **Salary/ Wages Related Expenses \$416,000 Surplus**

A number of budgeted positions were vacant during the year including caretakers, operating engineers, facility person and skill trade electrician due to retirement, reassignment, or departing from the corporation. Most of these positions were actively being recruited and most have been filled in the year. The surplus from position gapping of \$454,000 is partially offset by the corporate permanent salary gapping allocation of \$38,000. Note that the Local 82 collective agreement was ratified during the year and the wage rate increases will have an impact on labour costs. However, in 2022 any variance that is a result of the Local 82 contract settlement will be offset corporately by a provision within the corporate accounts.

## **PARKS & FACILITIES**

### **Contracted Services (\$417,000) Deficit**

Facilities is projecting a deficit of (\$417,000) in Contracted Services at the end of 2022. During the year, Facilities incurred contracted services expenses at various parks facilities and city buildings that were not included in the regular preventative maintenance Operating Budget. These include HVAC repair at Willistead Manor, roof maintenance at Windsor Water World, and TSSA testing at Adventure Bay. In addition, current inflationary pressure is impacting the costs of contracted services this year. Various vendors have increased their pricing for services and materials due to the overall labour and material cost inflation.

Vandalism related costs are another factor in the deficit variance forecasted. Numerous acts of vandalism against city facilities and properties have required repair work by Facilities skilled trades this year. One recent vandalizing incident on a City property resulted in \$20,000 of estimated costs for this instance alone.

The costs of equipment rentals that Facilities staff use to perform maintenance work also increased this year. Facilities does not own any lift equipment that is required when changing light bulbs or performing maintenance on lighting in parks or structures near City facilities. As the City expands its parks and facilities portfolio, rental costs will continue to increase and put additional pressures on Facilities Operating Budget.

### **MITIGATING STEPS**

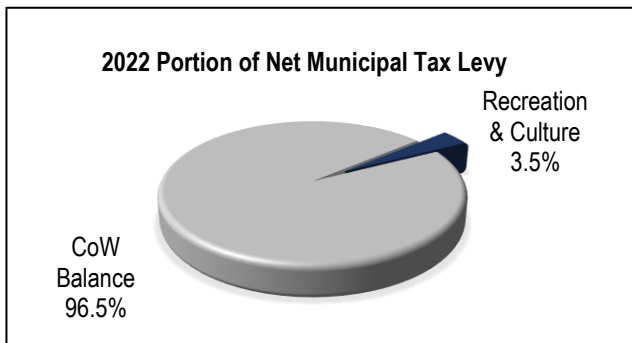
Facilities Operations Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$11,704,711)	(\$12,014,378)	(\$11,949,514)	(\$12,161,940)
Annual Expense Budget	\$24,647,287	\$25,364,844	\$24,992,464	\$25,738,985
<b>Annual Net Budget</b>	<b>\$12,942,576</b>	<b>\$13,350,466</b>	<b>\$13,042,950</b>	<b>\$13,577,045</b>
<b>Annual Net Variance</b>	<b>(\$81,695)</b>	<b>(\$1,362,395)</b>	<b>(\$157,936)</b>	<b>(\$735,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(0.3%)</b>	<b>(5.4%)</b>	<b>(0.6%)</b>	<b>(2.9%)</b>



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	21.0	FTE
Non-Union:	10.0	FTE
Local 543:	35.7	FTE
Local 82:	20.5	FTE
<b>Total</b>	<b>87.2</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary and Wages	\$1,311,000	\$284,000	\$1,595,000
Programming and User Fee Revenue	(\$3,105,000)	\$0	(\$3,105,000)
Avoided Costs	\$775,000	\$0	\$775,000
<b>Net Total</b>	<b>(\$1,019,000)</b>	<b>\$284,000</b>	<b>(\$735,000)</b>

### RECREATION & CULTURE

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **(\$735,000)**      **Deficit**

The Recreation & Culture Department is projecting a year-end deficit variance totalling approximately (\$735,000). The projected deficit is a result of Recreation and Culture experiencing revenue losses due to COVID-19 of \$3.1M in concession sales, commissions, sales of goods & services, advertising, membership, rental and programming revenue. Recreation and Culture was able to mitigate expenditures in the amount \$2.3M. The department reduced salary and wages costs by \$1.595M, including \$284k in non-COVID savings. It also reduced operational costs such as supplies, advertising and contracted services, by \$775k. These mitigated expenditures assisted in offsetting the loss of revenues resulting a total projected deficit of (\$735,000) for the department.

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.

Please note that the Recreation and Culture Department shares full-time Local 82 staffing with the Parks Department however, these budgets are fixed. Where one Department has a surplus in this account, the other Department will have a deficit to offset.

#### MITIGATING STEPS

The department will continue to monitor variances throughout 2022 and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

### SECURITY & SPECIAL ACTIVITIES

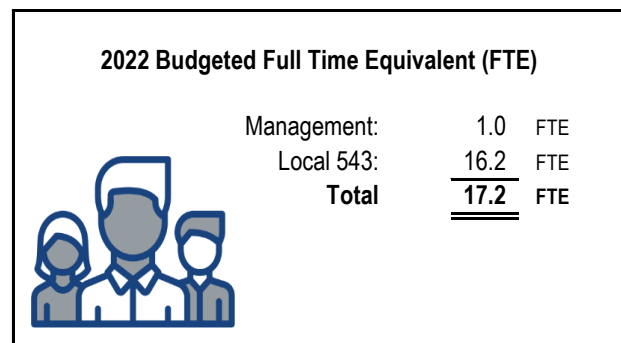
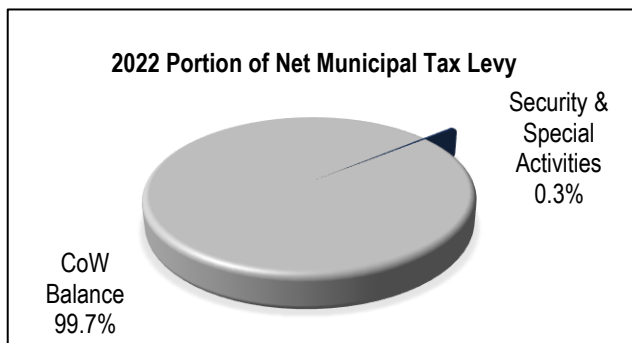
#### DEPARTMENTAL OVERVIEW

The Security Unit exists to provide proactive and reactive security measures to the Corporation at large working synergistically with existing agencies, departments and tenants.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$2,515,286)
Annual Expense Budget	n/a	n/a	n/a	\$3,701,829
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,186,543</b>
Annual Net Variance	n/a	n/a	n/a	\$0
Variance as a % of Gross Budget	n/a	n/a	n/a	0.0%

\* Projected

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



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Maint. Mtl & Housekeeping Supplies	\$0	\$19,000	\$19,000
Contracted Services	(\$53,000)	(\$247,000)	(\$300,000)
Salary Gapping	\$0	\$85,000	\$85,000
Cost Recoveries	\$21,000	\$175,000	\$196,000
<b>Net Total</b>	<b>(\$32,000)</b>	<b>\$32,000</b>	<b>\$0</b>

#### VARIANCE DESCRIPTION

The total departmental projected year-end variance is:

\$0

### SECURITY & SPECIAL ACTIVITIES

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

The SAC Department is not projecting a variance as at December 31, 2022.

#### **Main. Mtl & Housekeeping Supplies \$19,000**

Due to the more restricted measures during the pandemic, traffic at City facilities has decreased in the first quarter of the year. This led to less maintenance needs and housekeeping supplies consumptions. SAC Department is projecting a surplus of \$19,000 in Maintenance Materials and Housekeeping Supplies at the end of 2022.

#### **Contracted Services (\$300,000)**

SAC Department is projecting a deficit of approximately (\$300,000) in Contracted Services at the end of 2022. As a new department that has expanded its scope of services to include Security and Special Activities throughout the City, the department is expecting to incur higher Contracted Services costs than the prior year to accommodate the higher number of service requests. In the first quarter of 2022, extra COVID security screening services were provided as part of safety measures during the pandemic. In September, the City Hall Campus hosted a number of memorial events for QE II. In addition, an audit has been conducted for 400 CHS Operating expenditure from 2015-2020, which was not budgeted for 2022. Lastly the department is expecting additional seasonal start up maintenance expenditures in the last quarter of the year.

#### **Salary Gapping \$85,000**

SAC Department has a number of vacant regular part time positions that the department is actively trying to fill. The two RPT Operating Engineers 4th Class positions have been vacant for the majority of the year. Two regular part-time Facility Persons positions were filled in the summer of 2022, and a number of part time caretakers were vacant partially during the year due to retirement, reassignment, or open positions that are yet to be filled. This results a salary gapping savings of \$85,000. The savings are partially offset by the corporate permanent gapping allocation of \$8k, the SAC Coordinator position not budgeted, heavy workload caretaker and the overtime expenses from added coverage due to the vacant positions. At the end of 2022, the SAC Department is projecting savings in salary gapping to result in a \$85,000 surplus.

#### **Cost Recovery \$196,000**

SAC Department is projecting a surplus of \$196,000 recovery from Services Canada for the true up payment relating to operating costs for prior years and the Enhanced Cleaning services it continues to provide.

### 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.

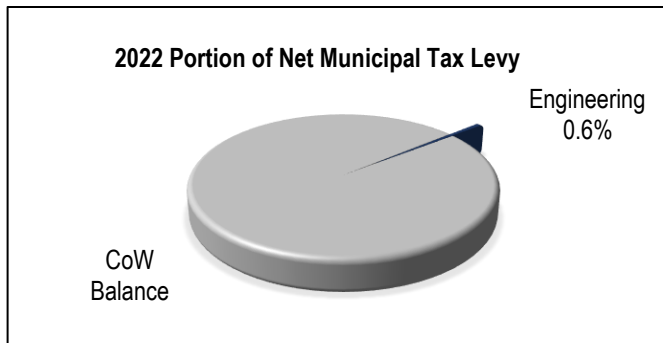
### ENGINEERING

#### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$5,338,928)
Annual Expense Budget	n/a	n/a	n/a	\$7,913,993
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,575,065</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$39,000</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>0.5%</b>

Historical amounts are not available due to realignment of departments.



**2022 Budgeted Full Time Equivalent (FTE)**



Senior Management:	1.0	FTE
Management:	10.0	FTE
Non-Union:	27.0	FTE
Local 543:	24.0	FTE
<b>Total</b>	<b>62.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries & WA Recoveries	\$0	(\$84,000)	(\$84,000)
Minor Capital	\$0	\$31,000	\$31,000
Miscellaneous Line Items	\$0	\$2,000	\$2,000
Bank Charges	\$0	(\$34,000)	(\$34,000)
Licenses & Permits	(\$60,000)	\$125,000	\$65,000
Other Gen. Rev./User Fees/GIS User Fees	\$0	\$59,000	\$59,000
<b>Net Total</b>	<b>(\$60,000)</b>	<b>\$99,000</b>	<b>\$39,000</b>

**ENGINEERING****VARIANCE DESCRIPTION**

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

The Engineering department is projecting a year-end surplus of \$39,000. The Office of the City Engineer is projected to be on budget.

**Salaries/ Work Auth Recoveries: (\$84,000)**

The department is reporting an anticipated net deficit of (\$84,000) 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: \$31,000**

During the 2021 Operating Budget a budget increase \$30,300 was approved for the Cloud Permit Digital Platform. There have been some delays and the system has yet to be implemented. Therefore, the majority of the anticipated surplus in minor capital is due to this increase expense in budget, with no expense expected to occur in 2022.

**Miscellaneous Line Items: \$2,000**

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

**Bank Charges: (\$34,000)**

Further offsetting the surpluses for the Division is an anticipated deficit of (\$34,000) 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: \$65,000**

Based on the current levels, Licenses & Permits are expected to be in a surplus of \$65,000. Due to the increase in development, both residential and commercial over the past year, there has been an increase in issuance of work permits, thereby increasing projected revenue. Further, there has been an increase in new subdivisions resulting in the increase in the number of permits issued. However, there is a Covid Variance due to Sidewalk Cafe permits being waived for 2022. As previously reported to Council through the 2021 & 2022 budget reports, it is anticipated that this will result in a COVID-related deficit of approximately (\$60,000) based on the level of interest that occurred in 2020 and 2021.

**Other General Revenue / User Fees / GIS User Fees: \$59,000**

Other General Revenue and User Fees are anticipated to be a surplus of \$59,000, This is based on current fees issued as a result of increase in construction activities.



### 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$21,337,790)
Annual Expense Budget	n/a	n/a	n/a	\$21,337,790
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0</b>
 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.*

#### 2022 Portion of Net Municipal Levy

n/a

#### 2022 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union:	3.0	FTE
Local 543:	8.7	FTE
Local 82:	44.0	FTE
<b>Total</b>	<b>64.7</b>	<b>FTE</b>

#### 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.

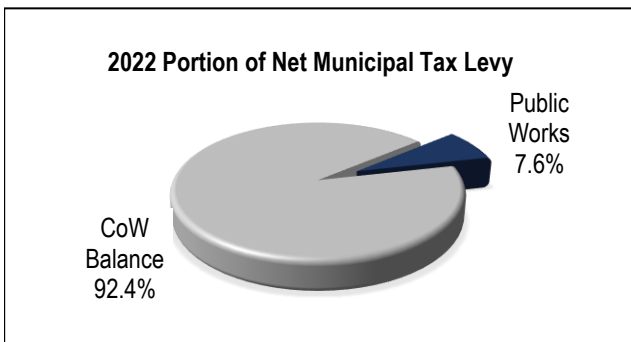
Please see the Sewer Surcharge submission for details related to the Pollution Control variance.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$28,785,172)	(\$30,629,406)	(\$27,330,228)	(\$29,641,435)
Annual Expense Budget	\$55,964,369	\$59,855,262	\$56,609,038	\$58,680,331
<b>Annual Net Budget</b>	<b>\$27,179,197</b>	<b>\$29,225,856</b>	<b>\$29,278,810</b>	<b>\$29,038,896</b>
<b>Annual Net Variance</b>	<b>\$46,727</b>	<b>(\$1,407,608)</b>	<b>(\$2,606,219)</b>	<b>(\$2,584,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.1%</b>	<b>(2.4%)</b>	<b>(4.6%)</b>	<b>(4.4%)</b>



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	32.0	FTE
Non-Union:	19.0	FTE
Local 543:	83.0	FTE
Local 82:	83.2	FTE
<b>Total</b>	<b>217.2</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary and Wage – All Staff and Students	\$0	\$755,000	\$755,000
Contracted Services	\$0	\$50,000	\$50,000
Miscellaneous Operating and Safety Supplies	(\$11,000)	\$0	(\$11,000)
Convoy Costs	(\$125,000)	\$0	(\$125,000)
Winter Control	\$0	(\$130,000)	(\$130,000)
Accident Repairs	\$0	(\$240,000)	(\$240,000)
Maintenance Materials and Parts	\$0	(\$260,000)	(\$260,000)
Fuel	\$0	(\$415,000)	(\$415,000)
Waste Collection and Disposal	\$0	(\$635,000)	(\$635,000)
Revenue - All Divisions	(\$650,000)	(\$73,000)	(\$723,000)
Streetlight Maintenance	\$0	(\$850,000)	(\$850,000)
<b>Net Total</b>	<b>(\$786,000)</b>	<b>(\$1,798,000)</b>	<b>(\$2,584,000)</b>

### PUBLIC WORKS

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **(\$2,584,000)**      **Deficit**

**Salary and Wage: \$755,000**

A projected overall surplus of approximately \$755,000 is estimated for 2022 related to salary and wage for all staff. 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, Local 82 contract settlement wage increase payments, and retro payments. Variances resulting from the L82 settlement will be offset corporately by a provision within the corporate accounts.

**Contracted Services: \$50,000**

A surplus of approximately \$50,000 is estimated for 2022 related to contracted services for Parking Enforcement due to ongoing staff shortages.

**Miscellaneous Operating and Safety Supplies: (\$11,000)**

A deficit of approximately (\$11,000) is estimated for 2022 related to miscellaneous operating supplies required due to the pandemic including additional PPE and supplies, and enhanced security services.

**2022 Convoy Costs: (\$125,000)**

A deficit of (\$125,000) was incurred in 2022 related to the convoy / protest in early 2022 on Huron Church Road. The deficit includes costs for contracted services, staff overtime, and other associated operating costs.

**Winter Control: (\$130,000)**

A deficit of approximately (\$130,000) is possible for 2022 related to the winter control service should Windsor experience average winter conditions in the latter part of the year. The final variance is dependent upon actual winter conditions and resulting service in the final quarter of 2022.

**Accident Repair Costs: (\$240,000)**

A deficit of approximately (\$240,000) is estimated for the 2022 net costs related to accident repairs including the cost of materials, contracted services, and staff costs in the ROW Maintenance, Traffic Operations, and Streetlighting Divisions. A 2023 budget issue will be prepared for submission to Council as the variances related to accident repairs have been realized for several years and are expected to continue ongoing.

**Maintenance Materials and Parts: (\$260,000)**

A deficit of approximately (\$260,000) is estimated for 2022 related to vehicle parts and Traffic paint due to increasing prices expected for 2022. A 2023 budget issue has been prepared for submission to Council as the price increases being experienced to date are expected to continue and increase more in 2023.

**Fuel: (\$415,000)**

A deficit of approximately (\$415,000) is anticipated for 2022 related to the net variances for fuel pricing and consumption. The blended actual average fuel pricing for January through September 2022 was 41% higher for all fuel types than the set budget. The actual average fuel pricing for the month of September 2022 was 35% higher. Prices have decreased over the past 2-months. Offsetting the expecting deficit related to pricing, Administration is expecting a surplus related to decreased fuel consumption for all fuel types of approximately 158,000 litres. The consumption surplus expected is largely a result of a change in use at City fuel sites for the Police Department and the increase in hybrid / electric vehicle replacements across the city resulting in a reduction in fuel use. A 2023 budget issue has been prepared for submission to Council for consideration to make the necessary net adjust to the fuel budgets to mitigate the anticipated higher pricing.

### PUBLIC WORKS

#### **Garbage Collection and Disposal: (\$635,000)**

A deficit of approximately (\$575,000) is anticipated for 2022 related to garbage collection services due to an increase in residential garbage tonnage expected to be collected. The anticipated deficit represents an increase in tonnage of approximately 11.25% with expectation that this increase will continue for the remainder of 2022 and indefinitely. A 2023 budget request has been prepared for submission to Council for consideration to increase the base budget to mitigate the cost of collecting approximately 5,000 additional tonnes of garbage each year.

#### **Revenue: (\$723,000)**

A deficit of (\$723,000) is estimated for 2022 related to parking ticket revenue and unrecoverable work performed by the Field Services and Traffic Operations Divisions for the year. An expected decrease in parking ticket revenue of approximately (\$650,000) can be directly attributable to the post pandemic impact. During the development of the 2022 Operating Budget, it was estimated that one-time funding of \$650,000 could be required related to COVID-19 one-time funding requirements for reduced 2022 parking ticket revenue. The level of revenue loss is expected to improve in 2023. Unrecoverable work performed will result in a revenue deficit of approximately (\$73,000) related to community events and 311 calls.

#### **Streetlight Maintenance: (\$850,000)**

A deficit of (\$850,000) is estimated for 2022 related to the contracted services for streetlight maintenance due to the higher cost of maintaining aging infrastructure based on actual billing levels for 1st, 2nd, and 3rd quarter 2022 and anticipated billings for the remainder of the year. The higher cost to maintain the streetlights for the City is expected to continue annually, and as such, a 2023 budget has been prepared for submission to Council for consideration to mitigate this ongoing annual variance.

### MITIGATING STEPS

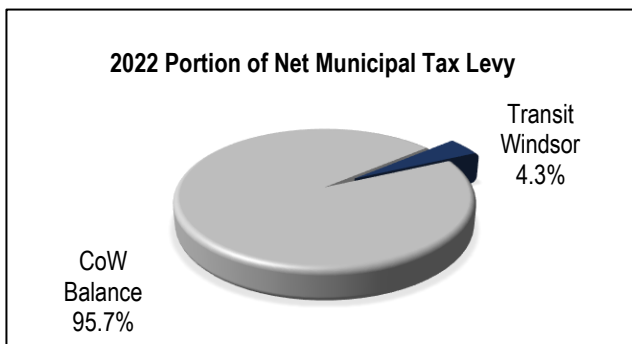
Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible. Budget issue submissions have been prepared for the 2023 budget deliberations for variance items that are expected to continue beyond one-year/one-time and where there is no available budget 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	2019	2020	2021	2022
Annual Revenue Budget	(\$21,635,263)	(\$21,175,090)	(\$21,264,650)	(\$22,896,391)
Annual Expense Budget	\$36,061,034	\$36,294,433	\$36,851,094	\$39,317,934
<b>Annual Net Budget</b>	<b>\$14,425,771</b>	<b>\$15,119,343</b>	<b>\$15,586,444</b>	<b>\$16,421,543</b>
<b>Annual Net Variance</b>	<b>\$123,288</b>	<b>\$658,202</b>	<b>\$792,839</b>	<b>(\$3,425,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.3%</b>	<b>1.8%</b>	<b>2.2%</b>	<b>(8.7%)</b>



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	23.0	FTE
Non-Union:	7.0	FTE
Hourly	251.0	FTE
<b>Total</b>	<b>281.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Transit Windsor Revenue	(\$4,586,000)	(\$1,160,000)	(\$5,746,000)
Commissions Revenue	(\$100,000)	\$100,000	\$0
Advertising Revenue	\$33,000	(\$30,000)	\$3,000
Other Professional Service External	(\$1,000)	(\$2,000)	(\$3,000)
Other Operating, Minor Apparatus, Vehicle Rental	(\$9,000)	\$5,000	(\$4,000)
Travel, Training, Conference	\$6,000	\$3,000	\$9,000
Facility Operations- Labour Internal	\$24,000	\$0	\$24,000
Advertising Expenses	\$34,000	\$0	\$34,000
Vehicle Maintenance and Parts	(\$748,000)	\$11,000	(\$737,000)
Program Supplies and Computer Software	\$91,000	\$0	\$91,000
Commission Expenses	\$65,000	\$0	\$65,000
Fees and Service Charges Expense	\$243,000	\$30,000	\$273,000
Motor Fuel and Oil and Lubricants	\$1,119,000	(\$2,063,000)	(\$944,000)
Salary and Wages and Overtime	\$756,000	\$1,964,000	\$2,720,000
Convoy Costs	(\$42,000)	\$0	(\$42,000)
Government Funding Safe Restart	\$832,000	\$0	\$832,000
<b>Net Total</b>	<b>(\$2,283,000)</b>	<b>(\$1,142,000)</b>	<b>(\$3,425,000)</b>

### TRANSIT WINDSOR

#### VARIANCE DESCRIPTION

**The total departmental projected year-end variance is:** **(\$3,425,000)**      **Deficit**

Transit Windsor is projecting ending 2022 with an overall deficit of (\$3,425,000) after allocating the balance of \$832,000 of the Safe Restart Grant Funding (Phase 3), to the Transit Windsor operating budget. Safe Restart funding was provided by the Government of Ontario to mitigate the impacts of the COVID-19 Pandemic. Of the total deficit, (\$2,283,000) is related to COVID impacts, while (\$1,142,000) is related to Non-COVID Impacts.

It should be noted that, as per the Safe Restart Funding guidelines, actual revenues and expenses are being compared to the 2020 (Pre-COVID) Operating Budget.

**Transit Revenue: (\$5,746,000)**

Full Transit Service resumed on September 1, 2022. The Tunnel Bus has not yet operated in 2022, but is scheduled to resume on November 20, 2022. During the first three quarters of 2022, Transit continued to experience lower ridership rates, hence the fares collected were substantially reduced from budget levels. This has resulted in a significant loss of revenue for Transit, however, September numbers have rebounded significantly, improving previous projections.

In the second quarter variance report, we were projecting ridership at 75% of pre-pandemic levels. With the improved levels of ridership in September, we have increased the projection to 90%.

We are now projecting a year-end deficit of (\$5,746,000) in the Transit Revenue account. The projected year end Non-COVID variance is (\$1,160,000) and the projected year end COVID variance is (\$4,586,000) The reason for the Non-COVID variance deficit is due to Safe Restart guidelines as stated above.

**Commissions Revenue: \$0**

Commission Revenue was reduced to \$0.00 for the 2022 budget, due to the permanent closure of Greyhound Canada. The requirement of the Safe Restart program to compare the current actuals to the 2020 budget, which showed a projection of \$100,000, has resulted in a Non-COVID surplus variance of \$100,000 and a COVID deficit variance of (\$100,000), with an overall projected variance of \$0 for 2022.

**Advertising Revenue: \$3,000**

The projected year end variance for Advertising is a surplus of \$3,000. Due to the requirement of the Safe Restart program to compare the current actuals to the 2020 budget, there is a projected Non-COVID deficit variance of (\$30,000) and a surplus COVID variance of \$33,000.

**Other Professional Services External: (\$3,000)**

This account has a projected year end deficit of (\$3,000). The COVID deficit variance of (\$1,000) can be attributed mainly to additional security which was required at the Windsor International Transit Terminal (WITT) in early 2022, while the Non-COVID deficit variance of (\$2,000) is due to the difference between the 2022 and 2020 budgets (Safe Restart guidelines).

**Other Operating Supplies and Vehicle Rental: (\$4,000)**

Due to COVID, increased cleaning has resulted in an overall increase to the Operating Supplies and Minor Apparatus expense accounts. Offsetting this increase was a savings in vehicle rental costs, also COVID related, resulting in a projected COVID related deficit of (\$9,000). There is also projected Non-COVID surplus variance of \$5,000 in the Operating and Other Supplies account. The overall result is a projected deficit of (\$4,000) in this category.

**Travel, Training, Conference: \$9,000**

There has been a reduction to travel, training, and conference spending due to COVID. This has resulted in a projected year end surplus of \$6,000 related to COVID-19 and \$3,000 Non-COVID related. Overall, the projected surplus for this category is \$9,000.

### TRANSIT WINDSOR

#### **Facility Operations-Labour INTERNAL: \$24,000**

Due to reduced use of facilities in early 2022, caretaking and general facility maintenance expenses were reduced. This has resulted in a projected year end surplus of \$24,000, wholly attributable to COVID-19.

#### **Advertising Expenses: \$34,000**

Due to COVID-19, Transit Windsor continued reduced advertising through the first part of 2022. As we return to full service, regular advertising will resume for the remainder of the year to encourage increased ridership. The projected year end surplus of \$34,000 is entirely COVID related.

#### **Vehicle Maintenance and Parts: (\$737,000)**

The vehicle maintenance and parts accounts are projected to have a year end COVID deficit of (\$737,000). The COVID deficit of (\$748,000) is largely due to the cost of driver barriers which are to be installed in the buses. The Non COVID surplus of \$11,000 can be attributed to the difference between the 2022 and 2020 budgets for this category, as per Safe Restart guidelines as previously discussed.

#### **Program Supplies expenses: \$91,000**

Due to COVID-19, the required inventory of Smart Cards and special event tickets has been significantly less, resulting in a projected year end COVID related surplus of \$91,000.

#### **Commissions Expense: \$65,000**

Transit Windsor pays commissions to third party vendors for the sale of passes and tickets. Reduced levels of ridership for the first three quarters of 2022 have contributed to the projected surplus of \$65,000, attributable to COVID-19. It is expected that Commissions Expense will return to near pre-pandemic levels for the balance of the year.

#### **Fees and Service Charge Expenses: \$273,000**

Due to COVID-19 and the resulting border restrictions, there has been no Tunnel Bus service in 2022, but it is now scheduled to resume on November 20, 2022. The savings in tunnel toll charges will result in a projected COVID surplus variance of \$243,000. The balance of the projected surplus is a Non-COVID variance of \$30,000, caused by the Safe Restart Funding requirement to compare 2022 actuals to 2020 budget amounts, as stated above..

#### **Motor Fuels and Oil and Lubricants: (\$944,000)**

Due to reduced services for the first part of 2022, there is a projected \$1,119,000 surplus in the fuel and oil and lubricant accounts, related to COVID-19. The projected Non-COVID impact due to increased prices for fuel, oil, and lubricants in 2022 is a deficit of (\$2,063,000). Overall, there is a projected deficit of (\$944,000) for these expenses.

#### **Salary, Wages and Overtime: \$2,720,000**

Reduced services for the first three quarters of 2022 required fewer buses on the road. This has resulted in a projected surplus in the salary, wages and overtime accounts. The projected COVID related surplus is \$756,000, while the balance of \$1,964,000, is the projected Non-COVID surplus. The overall projected surplus for Salary, Wages and Overtime is \$2,720,000.

#### **Convoy Costs: (\$42,000)**

A deficit of (\$42,000) is the result of the convoy / protest in early 2022 at the Windsor-Detroit Bridge, on Huron Church Road. The deficit includes costs for wages, fuel, and lost revenue.

#### **Government Funding (COVID): \$832,000**

Transit Windsor will allocate the balance of \$832,000 from the Safe Restart Phase 3 funding to the operating budget. Safe Restart Funding was provided through the Federal and Provincial governments to mitigate pandemic-related deficits. This funding allowed us to show positive variances in 2020 and 2021, but with only a small balance left, we are projecting a deficit variance for 2022. No further Safe Restart funding announcements have yet been made for 2022.

### TRANSIT WINDSOR

#### MITIGATING STEPS

Transit Windsor has worked hard in 2022 to continue to provide transit service amidst numerous challenges. Lower ridership in the first three quarters has led to both reduced revenues and expenses in 2022. However, since resuming full service on September 1, 2022, ridership has rebounded to near normal levels (90%+). Therefore, Transit Windsor is expecting a strong finish for the 4th quarter of 2022, and should see revenues near the averages for 2017-2019.

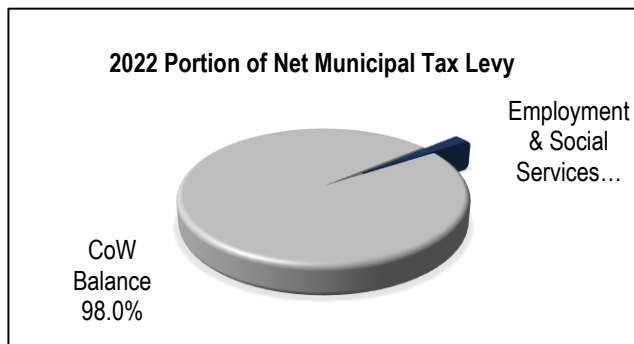


### EMPLOYMENT & SOCIAL SERVICES


#### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$109,838,509)	(\$108,882,445)	(\$108,913,554)	(\$93,448,255)
Annual Expense Budget	\$117,503,235	\$116,969,007	\$116,559,418	\$101,037,567
<b>Annual Net Budget</b>	<b>\$7,664,726</b>	<b>\$8,086,562</b>	<b>\$7,645,864</b>	<b>\$7,589,312</b>
<b>Annual Net Variance</b>	<b>\$346,682</b>	<b>\$1,673,697</b>	<b>\$1,568,805</b>	<b>\$1,049,000</b>
<b>Variance as a % of Gross Budget</b>	<b>0.3%</b>	<b>1.4%</b>	<b>1.3%</b>	<b>1.0%</b>



**2022 Budgeted Full Time Equivalent (FTE)**



Senior Management:	1.0	FTE
Management:	18.0	FTE
Non-Union	5.0	FTE
Local 543	190.0	FTE
<b>Total</b>	<b>214.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
CDHO & Social Policy & Planning	\$0	\$0	\$0
<b>Ontario Works (OW) Program Delivery:</b>	<b>\$67,000</b>	<b>\$982,000</b>	<b>\$1,049,000</b>
Salary and Benefit (OW)	\$67,000	\$628,000	\$695,000
Employment Related Costs (OW)	\$0	\$372,000	\$372,000
Other Miscellaneous Expenses (OW)	\$0	(\$18,000)	(\$18,000)
<b>Other Employment Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>100% Municipal Assistance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Total</b>	<b>\$67,000</b>	<b>\$982,000</b>	<b>\$1,049,000</b>

## EMPLOYMENT & SOCIAL SERVICES

### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **\$1,049,000**      *Surplus*

#### **Human & Health Services Office - \$0**

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

#### **Ontario Works (OW) Program Delivery - \$1,049,000**

Ontario Works Program Delivery is projected to end the year with a net City surplus of \$1,049,000 comprised of the following: Staffing costs are projected to be lower than budget by \$695,000 net City mainly as a result of gapping. COVID-19 related salary surplus accounts for \$67,000. Lower Employment Related Expenses (ERE) are projected to add \$372,000 to the surplus. OW caseload sizes are currently below pre-pandemic levels and as a result the number of bus passes and employment supports are lower than budgeted. The projected surplus for Salary and ERE expenses was offset by higher costs (\$18,000) in other miscellaneous accounts such as Consulting Services and Internal Program Support.

#### **Other Employment Services - \$0**

Other Employment Services, which include Employment Ontario Programs funded by Ministry of Labour, 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.

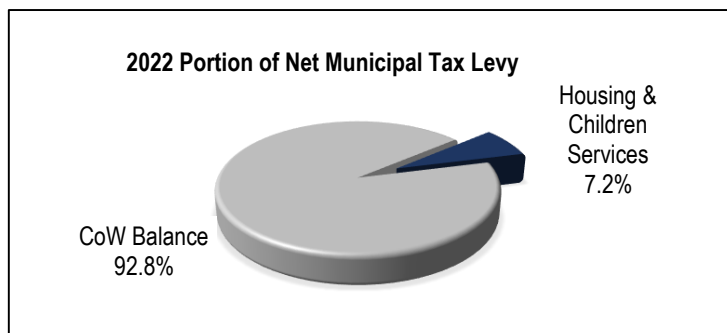
## HOUSING & CHILDREN SERVICES

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$97,771,797)	(\$97,404,344)	(\$91,607,808)	(\$101,618,222)
Annual Expense Budget	\$121,414,027	\$121,172,301	\$116,465,816	\$129,200,728
<b>Annual Net Budget</b>	<b>\$23,642,230</b>	<b>\$23,767,957</b>	<b>\$24,858,008</b>	<b>\$27,582,506</b>
<b>Annual Net Variance</b>	<b>\$50,377</b>	<b>\$1,664,625</b>	<b>\$43,423</b>	<b>(\$1,403,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.0%</b>	<b>1.4%</b>	<b>0.0%</b>	<b>(1.1%)</b>



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	9.0	FTE
Non-Union	10.0	FTE
Local 543	59.5	FTE
<b>Total</b>	<b>78.5</b>	<b>FTE</b>

### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
WECHC Additional Expenditures and Revenue Loss	\$0	(\$1,843,000)	(\$1,843,000)
Non-Profit Lower Subsidy Payments	\$0	\$477,000	\$477,000
Federal Block Funding Loss	\$0	(\$568,000)	(\$568,000)
Housing Serv. / WECHC County Rev. Increase	\$0	\$112,000	\$112,000
Housing Services Administration	\$0	\$169,000	\$169,000
Homelessness Prevention Plan (HPP)	\$0	\$0	\$0
Covid-19 Expenditures (Homelessness & Childcare)	\$16,928,000	\$0	\$16,928,000
Covid-19 Revenue (Homelessness & Childcare)	(\$16,928,000)	\$0	(\$16,928,000)
Emergency Preparedness	\$0	\$0	\$0
Children's Services	\$0	\$0	\$0
Pathway to Potential Surplus	\$185,000	\$65,000	\$250,000
<b>Net Total</b>	<b>\$185,000</b>	<b>(\$1,588,000)</b>	<b>(\$1,403,000)</b>

**HOUSING & CHILDREN SERVICES****VARIANCE DESCRIPTION**

**The total departmental projected year-end variance is:** **(\$1,403,000) Deficit**

As detailed below, a combined year-end City deficit of **(\$1,403,000)** is currently being projected for Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC).

**Housing Services and WECHC** combined is projecting a net city deficit of **(\$1,653,000)**. WECHC is projecting a net city subsidy deficit of **(\$1,843,000)** as a result of increased maintenance and unit restoration costs in the portfolio. General Revenue (rent and other income) has increased (vs budget) but this is outweighed by cost increases experienced in maintenance and repairs as a result of both increasing vacancy repairs as well as increased supplier/contractor pricing. WECHC is also seeing an increase in consumption in utilities when compared to previous years.

Adding to this deficit is a net City deficit of **(\$568,000)** due to the loss of Federal Block Funding from the Federal government for both WECHC and Non Profit Housing. Offsetting these deficits is a net city subsidy surplus of **\$477,000** due to lower mandated subsidy payments being required by service providers in 2022, as well as from the reconciliation of service provider fiscal year-end reports. Also offsetting the WECHC subsidy deficit is a projected net city surplus of **\$112,000** due to higher than budgeted County revenue and **\$169,000** due to staff gapping.

**The Homelessness Prevention Plan (HPP)** budget is not projecting a city variance at this time.

**COVID-19** expenditures related to Homelessness and Childcare provincial/federal programs will be fully offset by Federal and Provincial Covid-19 funding to support service providers in continuing to deliver critical services, purchase protective equipment, hire additional staff, enhance cleaning and infection prevention, and increase shelter capacity.

**Emergency Preparedness** is not projecting a city variance at this time.

**Children's Services** budget is not projecting a city variance at this time.

**Pathway to Potential (P2P)** budget is projecting a City surplus of **\$250,000** primarily due to the ripple effect of COVID-19 and gradual return to pre-COVID utilization of transit, recreation, culture and art programs. Although the City's Recreation Department has resumed programming, the slow return to recreational activities by P2P-eligible families is leading to a surplus. Pathway to Potential, in partnership with the Recreation and Communication Departments continues to promote the low-income discount through a multimodal media campaign to ensure families are aware in addition to Recreation's new Centralized Registration and Intake Line. Recreation expanded access to summer day camp programming to seven locations and P2P doubled the number of weeks eligible families can benefit. Additionally, Adventure Bay reopened during the summer and P2P sponsored a special summer and fall membership rate for eligible families after a two year hiatus. Transit Windsor was operating at a reduced service level earlier this year which resulted in lower ridership and resumed to their full-service level in September. Demand for affordable bus passes has not returned to pre-pandemic amounts. Transit Windsor and P2P continue to work together to increase awareness of the Affordable Pass Program (APP) through new awareness campaigns. Any P2P Recreation or APP saving being projected in Housing & Children's Services, will be offset by corresponding revenue losses in Recreation and Transit departments.

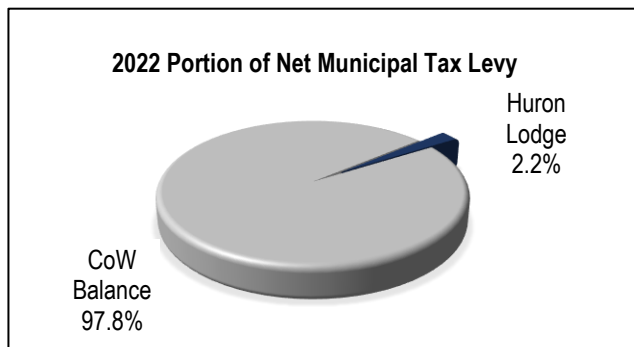
**Mitigating Steps** - Windsor Essex Community Housing Corporation (WECHC) is currently initiating an Internal Working Group across all departments to determine more efficient methods to deal with the rising cost of unit restorations. A partnership with a local agency is in the pilot phase to assist with unit restoration and lower labour costs. In addition, WECHC is making every effort to work with existing tenancies to avoid evictions that could result in increased turnover costs. Every effort is being made to re-rent vacancies in a timely manner to increase revenue. With respect to the increasing cost of utilities, WECHC is in discussions with a vendor to enroll in a program that will stabilize costs and could result in overall savings in utilities costs.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$16,508,537)	(\$16,950,506)	(\$18,004,118)	(\$18,059,248)
Annual Expense Budget	\$23,995,061	\$24,747,809	\$26,132,683	\$26,521,327
<b>Annual Net Budget</b>	<b>\$7,486,524</b>	<b>\$7,797,303</b>	<b>\$8,128,565</b>	<b>\$8,462,079</b>
<b>Annual Net Variance</b>	<b>\$2,296</b>	<b>\$1,033,330</b>	<b>\$522,202</b>	<b>\$570,000</b>
<b>Variance as a % of Gross Budget</b>	<b>0.0%</b>	<b>4.2%</b>	<b>2.0%</b>	<b>2.1%</b>



**2022 Budgeted Full Time Equivalent (FTE)**



Management:	9.0	FTE
Non-Union	4.0	FTE
ONA:	23.0	FTE
Local 543	188.7	FTE
<b>Total</b>	<b>224.7</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Ministry of Long-Term Care Funding	\$1,100,000	\$2,100,000	\$3,200,000
Equipment Purchases	(\$15,000)	(\$80,000)	(\$95,000)
Supplies	(\$145,000)	(\$35,000)	(\$180,000)
Building and Equipment Maintenance	(\$50,000)	(\$250,000)	(\$300,000)
Purchased Services	(\$300,000)	(\$20,000)	(\$320,000)
Accommodation Revenue	(\$50,000)	(\$425,000)	(\$475,000)
Salary	(\$540,000)	(\$720,000)	(\$1,260,000)
<b>Net Total</b>	<b>\$0</b>	<b>\$570,000</b>	<b>\$570,000</b>

### HURON LODGE

#### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **\$570,000**      **Surplus**

**Ministry of Long-Term Care (MLTC) Funding: \$3,200,000**

Huron Lodge is expecting to end the year with a surplus in the Ministry of Long-Term Care (MLTC) funding account primarily due to COVID-19 funding in the amount of \$1,100,000 for incremental costs due to the pandemic and \$1,900,000 in the Staffing Supplement Funding to increase direct care staffing hours. The MLTC is committing to increase the direct care hours to four hours per resident per day by March 2025. The department will request council to annualize this funding with an increase to the staff establishment for 2023.. The department expects additional funding of approximately \$200,000 to support the implementation medication safety and per diem increases.

**Equipment Purchases : (\$95,000)**

To operate under COVID-19 legislation, the department continuously purchases various types of equipment in response to operating in the pandemic and outbreak environment including equipment to facilitate isolation, equipment to enable infection control, and dietary equipment to facilitate the required 2 metre distance during meal times. The majority of the variance is not COVID-19 related as it is attributed to tablets purchased for medication safety which are fully offset by the surplus in the MLTC Funding category explained above.

**Supplies : (\$180,000)**

In order to prevent the spread of COVID-19 and adhere to the additional COVID-19 legislation, additional supplies relating to PPE, and sanitizing agents are being purchased in order to protect all staff, residents and visitors of Huron Lodge. Other supplies such as paper products for in-room dining resident who are in isolation. The costs of these supplies was exceptionally high in the first and second quarter due to the outbreak status of the home. Unrelated to COVID-19, vendors have informed Huron Lodge of increases in product prices used in daily operations and this could increase the supplies variance further.

**Building and Equipment Maintenance : (\$300,000)**

The majority of this projected variance is attributed to Non-COVID-19 related major emergency repairs to the chillers in order to maintain the legislated air conditioning requirements of the Act in the amount of (\$200,000). Also adding to the deficit are Non-COVID-19 related costs of approximately (\$50,000) related to hydro shut offs as a result of the Cabana Road construction.

**Purchased Services: (\$320,000)**

Huron Lodge incurs additional costs for purchased services due to COVID-19 in the form of additional caretaking services for infection prevention and control and security services for COVID-19 testing and adherence activities which are expected to cause a variance of (\$300,000). Additionally, a wound care nurse purchased service contract has been established in order to increase resident direct care hours and address the immediate need of resident wounds and is fully funded from the additional MLTC funding amounting to an estimated (\$20,000).

**Accommodation Revenue: (\$475,000)**

Historically, accommodation rates increase by the consumer price index and occur annually and the department increased the budget accordingly as there was no indication that time the MLTC would defer rate increases. Additionally, there was an overwhelming number of discharged residents and the inability to admit new residents due to the outbreak status of the home in the first and second quarter of 2022. Approximately \$50,000 in the MLTC funding surplus funding may offset a portion of the deficit in this account which was due to COVID-19.

### HURON LODGE

#### **Salary Accounts: (\$1,260,000)**

Salary accounts are projected to end the year with a negative variance of (\$1,260,000). The estimated deficit in salaries is predominately due to Non-Covid-19 Salary. The Non-COVID-19 variance is attributed to the expenditures related to increasing staffing levels to meet the targets of direct care hours per resident per day set by the MLTC and outlined in S172/2021 CR35/2022. This negative variance is offset by the non-Covid surplus in the MLTC funding category. Huron Lodge will bring forward a request for council to increase the staff establishment with the Staffing Supplement Funding in order to meet the targets set by the MLTC, address resident need and with no cost to the corporation. The estimated COVID-19 deficit in salaries is mostly related to the deployed staff from other departments and are offset with COVID-19 funding from the MLTC.

#### **MITIGATING STEPS**

The department is actively working with Human Resources to fill the positions that have been in added in recent years in order to use the new Staffing Supplement Funding and meet the targets set out by the province. The department will request council to increase the funding budget and increase the staffing complement in order to meet the next target level set out by the Ministry.

Huron Lodge continues to closely monitor expenses and identify, as much as possible, areas for savings. The process of comparing prices for PPE and other required supplies is ongoing with the support from Purchasing and Facilities. The department uses employees who are on modified duties to the full extent of their capabilities.

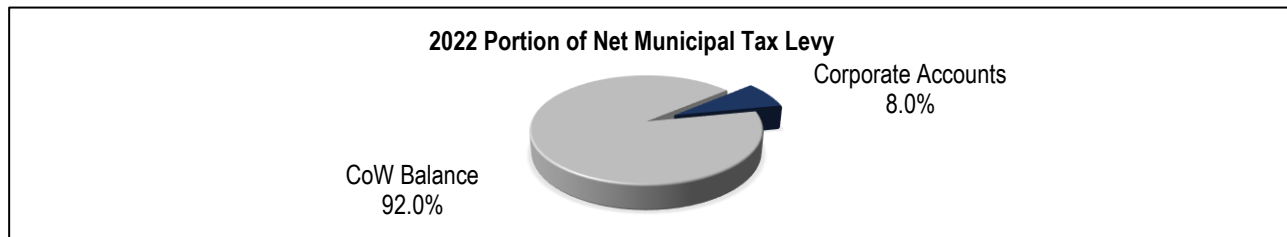
At any time, the MLTC may increase restrictions which will likely result in negative variances in various expense categories. Huron Lodge continues to provide the most up-to-date expense data to the MLTC which historically has triggered additional funding beyond the initial cash-flow for COVID-19 funding.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$216,031,073)	(\$217,748,697)	(\$131,127,456)	(\$135,372,275)
Annual Expense Budget	\$237,806,759	\$242,097,940	\$162,129,721	\$167,712,718
<b>Annual Net Budget</b>	<b>\$21,775,686</b>	<b>\$24,349,243</b>	<b>\$31,002,265</b>	<b>\$32,340,443</b>
<b>Annual Net Variance</b>	<b>\$1,682,005</b>	<b>\$3,648,165</b>	<b>\$2,491,934</b>	<b>\$870,000</b>
<b>Variance as a % of Gross Budget</b>	<b>0.7%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>0.5%</b>



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Interest Revenue		\$2,000,000	\$2,000,000
YQG & Windsor-Detroit Tunnel Dividends	(\$2,000,000)	\$0	(\$2,000,000)
Corporate Utilities	\$0	(\$785,000)	(\$785,000)
Property Tax Levy	(\$142,000)	\$0	(\$142,000)
Capital Interest Income	\$0	\$733,000	\$733,000
Corporate Salary & Wage Provision	\$0	\$1,000,000	\$1,000,000
Fringe Benefits	\$0	\$0	\$0
Other Miscellaneous	\$0	\$64,000	\$64,000
<b>Net Total</b>	<b>(\$2,142,000)</b>	<b>\$3,012,000</b>	<b>\$870,000</b>



## CORPORATE ACCOUNTS

### VARIANCE DESCRIPTION

*The total departmental projected year-end variance is:* **\$870,000**      *Deficit*

**Interest Revenue: \$2,000,000**

A \$2M surplus in interest revenue is being projected in Q3 due to the timing impacts of a rising interest rates environment on liquid holdings and the renewal of maturities.

**YQG and Windsor Detroit Border Link 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 2022.

**Corporate Utilities: (\$785,000)**

A Projected deficit of (\$785,000) related to Corporate Utilities is being driven by a combination of the return to pre-pandemic consumption levels and rate pressures.

Electricity: (\$416,000)

A Projected deficit of (\$416,000) in Electricity is being driven by the return to pre-pandemic consumption levels.

Water: (\$681,000)

A Projected deficit of (\$681,000) in Water is being driven by the return to pre-pandemic consumption levels and rate pressures

Natural Gas: \$62,000

A Projected surplus of \$62,000 in Natural is being driven by lower than expected consumption trends

District Energy: \$250,000

A projected surplus of \$250,000 in District Energy is being driven by higher budgeted rates vs YTD actuals rates

**Property Tax Levy: (\$142,000)**

A year-end deficit of approximately (\$142,000) is projected in the Institutional Levy due to Heads & Beds

**Capital Interest Income: \$733,000**

A year-end surplus of \$733,000 is mainly due to increasing interest rates resulting from the Bank of Canada's rate increases in 2022.

**Corporate Salary & Wage Provision: \$1,000,000**

The Corporate Provision account is projected to end the year with a surplus of approximately \$1,000,000. 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 (\$650,000) is being projected for all Fringe Benefit Departments, any deficit's will be mitigated by a transfer from the Fringe Stabilization Reserve

#### CORPORATE ACCOUNTS

GreenShield (\$1,300,000): A projected deficit of (\$1,300,000) is being estimated for Greenshield due to the gap between the budget and premium costs. The Green Shield Benefits Budget has not been increased in several years. The decision to take on the risk was made as a result of the healthy surpluses received in the previous few years which has offset the variance between the budget and the premiums costs. In 2022, the surplus is not projected to materialize as it has in the previous few years, which is resulting in a projected deficit.

Group Life Insurance \$700,000: Group Life Insurance is projecting a \$700,000 surplus due to the less than average death claims.

Short Term Disability (Transit Windsor) (\$345,000): A deficit is being projected for STD due to the larger number and more lengthy claims. Since 2020 the monthly average cost of claims has risen significantly from an average of \$55,000 over the last two years to \$80,000 in 2022, which would include COVID-19 claims.

Long Term Disability Payments \$100,000: A surplus of \$100,000 is being projected for LTD Payments due to the unpredictability of the number of employees who are expected to be approved for LTD in a given year, the amount of their LTD benefit and the length of time they are claiming the benefit.

Misc. \$195,000: Other Fringe Accounts have small non-material surpluses and deficits which total \$195,000.

**Other Miscellaneous: (\$64,000)**

A year-end deficit of approximately (\$64,000) is being projected in Other Miscellaneous items within the Corporate Accounts budget.

### AGENCIES

#### DEPARTMENTAL OVERVIEW

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$100,598)	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$19,420,107	\$19,996,396	\$20,558,892	\$20,858,415
<b>Annual Net Budget</b>	<b>\$19,319,509</b>	<b>\$19,895,798</b>	<b>\$20,458,294</b>	<b>\$20,757,817</b>
<b>Annual Net Variance</b>	<b>\$376,627</b>	<b>\$1,056,508</b>	<b>\$167,535</b>	<b>\$780,000</b>
<b>Variance as a % of Gross Budget</b>	<b>1.9%</b>	<b>5.3%</b>	<b>0.8%</b>	<b>3.7%</b>

2022 Portion of Net Municipal Tax Levy



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
EMS / Land Ambulance	\$0	\$96,000	\$96,000
Essex Region Conservation Authority	\$0	(\$2,000)	(\$2,000)
Windsor Essex County Health Unit	\$0	\$686,000	\$686,000
<b>Net Total</b>	<b>\$0</b>	<b>\$780,000</b>	<b>\$780,000</b>

#### VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$780,000**      *Surplus*

##### EMS / Land Ambulance: \$96,000 Surplus

A projected year-end surplus of \$96,000 is anticipated as this represents the City's share of the 2021 adjustment resulting from an increase in Provincial funding. The County of Essex has communicated that \$36,000 in costs to EMS were incurred as a result of the Convoy protest.

### AGENCIES

**Essex Region Conservation Authority (ERCA): (\$2,000) Deficit**

The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and will result in a (\$2,000) deficit.

**Windsor Essex County Health Unit (WECHU): \$686,000 Surplus**

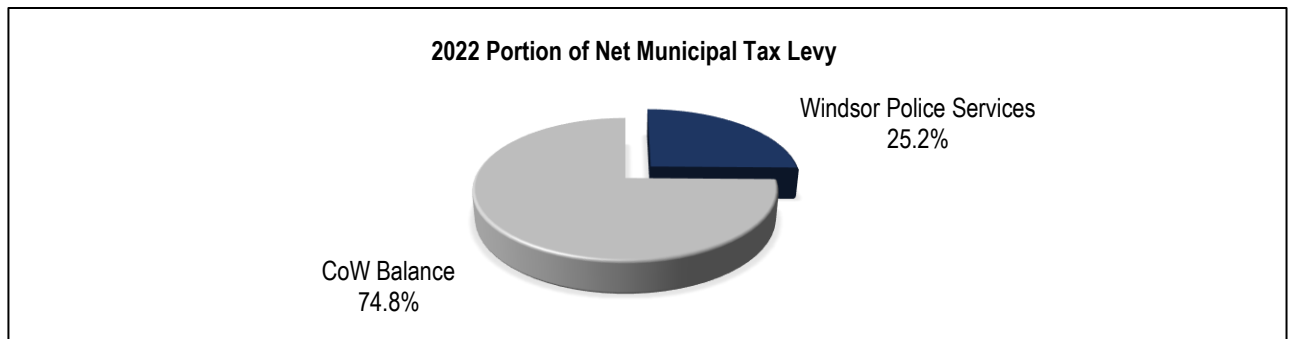
A projected year-end surplus of \$686,000 is anticipated as this represents the 2021 Mitigation Funding as approved by the Ministry of Health.

### 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	2019	2020	2021	2022
Annual Revenue Budget	(\$17,775,338)	(\$17,364,207)	(\$17,384,673)	(\$18,042,140)
Annual Expense Budget	\$106,512,992	\$109,490,813	\$111,317,082	\$115,019,577
<b>Annual Net Budget</b>	<b>\$88,737,654</b>	<b>\$92,126,606</b>	<b>\$93,932,409</b>	<b>\$96,977,437</b>
<b>Annual Net Variance</b>	<b>(\$480,124)</b>	<b>\$571,091</b>	<b>\$1,530,708</b>	<b>(\$3,900,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(0.5%)</b>	<b>0.5%</b>	<b>1.4%</b>	<b>(3.4%)</b>



#### VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Ambassador Bridge Blockade	(\$4,700,000)	\$0	(\$4,700,000)
Salary Gapping	\$0	\$350,000	\$350,000
CSP Grant Funding	\$0	\$450,000	\$450,000
<b>Net Total</b>	<b>(\$4,700,000)</b>	<b>\$800,000</b>	<b>(\$3,900,000)</b>

#### VARIANCE DESCRIPTION

The total departmental projected year-end variance is: (\$3,900,000)      Deficit

## **WINDSOR POLICE SERVICES**

**Ambassador Bridge Blockade: (\$4,700,000)**

The WPS incurred \$4.7M in unforeseen expenditures to respond to the Ambassador Bridge blockade situation.

**Salary Gapping: \$350,000**

A year-end surplus of approximately \$350,000 is projected as a result of staff salary gapping.

**CSP Grant Funding: \$450,000**

A one-time increase in CSP grant funding will provide a \$450K grant revenue surplus during 2022.

**BUILDING PERMIT RESERVE**

**VARIANCE SUMMARY**

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Indirect Costs	\$0	(\$490,000)	(\$490,000)
Staff Gapping	\$0	\$398,000	\$398,000
Permit Revenue Surplus	\$0	\$4,991,000	\$4,991,000
Miscellaneous Expenses Deficit	\$0	(\$32,000)	(\$32,000)
<b>Net Total</b>	<b>\$0</b>	<b>\$4,867,000</b>	<b>\$4,867,000</b>

**VARIANCE DESCRIPTION**

*The total departmental projected year-end variance is:* **\$4,867,000** *Surplus*

**Indirect Costs: (\$490,000)**

Administration of the Building Department is expecting an operating surplus of approximately \$5.4 million 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 \$490,000, the overall transfer from the building permit reserve is anticipated to be a net surplus of \$4,867,000. The surplus transfer will go towards the Building Reserve fund that currently has a balance of approximately \$1.0 million. After the transfer, the Building Reserve Fund's new balance should have a surplus of approximately \$5.9 million.

**Staff Gapping: \$398,000**

Staff gapping dollars contributed significantly to the operating surplus portion of the variance due to the delayed hiring of several positions and staff turnover that the department has been experiencing so far this year.

**Permit Revenue: \$4,991,000**

Building permit revenue is expected to be in a surplus position of \$4,991,000 by the end of the year. This is mainly due to the large building construction projects that the Building Department is currently processing and are being anticipated by the end of the year.

**Miscellaneous Expenses: (\$32,000)**

The anticipated deficit in Miscellaneous expenses is mainly due to the bank service processing fees which will be related 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 delayed staff recruitments and striving to maintain a respectable and safe level of service as well as a safe community.

**ON-OFF STREET PARKING RESERVE**

**VARIANCE SUMMARY**

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Gapping - Wages and Fringe	\$0	\$146,000	\$146,000
Miscellaneous Operating Supplies and Services	(\$10,000)	\$0	(\$10,000)
Revenue - Daily, Monthly	(\$715,000)	\$0	(\$715,000)
<b>Net Total</b>	<b>(\$725,000)</b>	<b>\$146,000</b>	<b>(\$579,000)</b>

**VARIANCE DESCRIPTION**

*The total departmental projected year-end variance is:* **(\$579,000)**      *Deficit*

Budgeted Transfer to Reserve	Actual Transfer to Reserve	Year-End Surplus
\$1,120,812	\$1,266,812	\$146,000

The On-Off Street Parking Division is projecting an overall deficit for 2022 of (\$579,000). The projected deficit is the net of all surpluses and deficits expected for the year related to salary gapping, miscellaneous operating supplies and services, and revenue. Due to the ongoing pandemic, a deficit of (\$10,000) is expected related to the purchase of additional security services for Public Works Headquarters; and a deficit of (\$715,000) is expected related to hourly parking revenue from all sources.

As part of the 2022 Operating Budget development, preliminary projections for anticipated losses in parking revenue were developed, resulting in an expected COVID impact of (\$715,000) for 2022. As of August 2022, the projected hourly parking revenue shortfall is expected to be inline with the projection completed during the 2022 budget development at (\$715,000).

An overall surplus of \$146,000 for wages and fringe is expected related to salary gapping due to vacancies in 2022 not attributable to the ongoing pandemic.

**MITIGATING STEPS**

The majority of the variance issue in the On-Off Street Parking Division is directly related to the ongoing pandemic



**SEWER SURCHARGE RESERVE**

**VARIANCE SUMMARY**

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
<b>PW Operations</b>			
Salary & Wages	\$0	\$310,000	\$310,000
<b>Sub-Total: PW Operations</b>	<b>\$0</b>	<b>\$310,000</b>	<b>\$310,000</b>
<b>Pollution Control</b>			
Vehicle Rental - Internal	\$0	(\$78,000)	(\$78,000)
Utilities	\$0	(\$268,000)	(\$268,000)
Synagro Contract	\$0	(\$250,000)	(\$250,000)
Chemicals, Fuel, Oils, and Lubricants	\$0	(\$248,000)	(\$248,000)
Taxes	\$0	(\$71,000)	(\$71,000)
Salaries & Wages	\$0	\$435,000	\$435,000
<b>Sub-Total: Pollution Control</b>	<b>\$0</b>	<b>(\$480,000)</b>	<b>(\$480,000)</b>
<b>Net Total</b>	<b>\$0</b>	<b>(\$170,000)</b>	<b>(\$170,000)</b>

**VARIANCE DESCRIPTION**

*The total departmental projected year-end variance is:* **(\$170,000)**      **Deficit**

**PW Operations**

Public Works Operations is anticipating an overall surplus of \$310,000 related to their Sewer Surcharge funded operations for 2022. This is due to salary, wage, and fringe benefits as a result of vacancies causing gapping.

**Pollution Control**

Pollution Control is reporting an estimated deficit of (\$480,000) from its Sewer Surcharge funded operations.

**Vehicle Rentals: (\$78,000)**

Pollution Control is currently running a projected deficit of (\$78,000) in vehicle rentals. Pollution Control currently uses 5 Loaner Vehicles from 2020. No budget exists for these vehicles. As a result of the variance, a Budget issue has been brought forward in the 2023 Operating Budget.

**Synagro Contract: (\$250,000)**

An assumption is being made that the contract with Synagro Technologies is going to be amended in the current year due to inflation. This amendment would result in a retroactive payment for 2022 which is estimated to result in a (\$250,000) deficit. A budget issue has been brought forward in the 2023 Operating budget to address this projected deficit going forward.

**Utilities: (\$268,000)**

Utilities are still expected to be in deficit at year-end. The deficit related to the Pelletizer Facility, as estimated in Q2 variance, is decreased due to less tonnage volume sent to the Pelletizer Facility. However, Utilities across the divisions are trending towards a projected deficit of (\$268,000) for use of natural gas and a higher rate for Utilities than what was originally anticipated.

### SEWER SURCHARGE RESERVE

**Chemicals, Fuel, Oils, and Lubricants (\$248,000):**

Chemicals, Fuel, Oils, and Lubricants are estimated to be in deficit of (\$248,000). It's expected that costs will continue to increase in 2023. The cost of oil and natural gas has increased significantly. The cost of chemicals, which have substantial inputs from oil and natural gas, has subsequently increased. There has been a consistent deficit in these accounts over the last 5 years. Costs have consistently increased and are expected to continue going into 2023. A Budget issue has been brought forward in the 2023 Operating Budget to address the projected deficits in the future.

**Taxes: (\$71,000)**

Taxes were increased in the 2022 budget. There is still a current deficit of (\$71,000). This is not expected to increase for the remainder of the year.

**Salaries and Wages: \$435,000**

A projected overall surplus of approximately \$435,000 is estimated for 2022 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 2022. Sewer Surcharge related expenses are expected to meet budget by the end of the year based on current spending patterns. Additionally, based on various revenue analysis, the City is projected to hit the budget by the end of the year. There is a risk that a change in consumption patterns could impact revenue. Revenue and expenses will continue to be assessed and appropriate adjustments will continue to be made throughout the year.