

Operating Budget Variance Summary by Department

Department	2023 Gross Budget	2023 Net Budget	Q1 Projected Variance	Q2 Projected Variance	Q3 Projected Variance	Year-End Final Variance	% of Gross Budget
Transit Windsor	\$42,357,601	\$17,581,466	n/a	(\$1,026,000)	(\$2,629,000)	\$0	(6.2%)
Fire & Rescue	\$52,507,897	\$50,506,467	n/a	(\$1,255,000)	(\$1,354,000)	\$0	(2.6%)
Housing & Children Services *	\$166,764,770	\$29,268,555	n/a	\$301,000	(\$661,000)	\$0	(0.4%)
Recreation & Culture	\$26,551,319	\$13,788,238	n/a	(\$1,400,000)	(\$500,000)	\$0	(1.9%)
Purchasing, Risk & POA	\$10,639,956	\$3,367,337	n/a	(\$1,135,000)	(\$453,000)	\$0	(4.3%)
Parks & Facilities	\$39,883,357	\$30,070,610	n/a	(\$204,000)	(\$379,000)	\$0	(1.0%)
Taxation	\$3,704,444	\$697,709	n/a	\$0	(\$241,000)	\$0	(6.5%)
Building Services	\$8,633,939	\$1,313,075	n/a	(\$342,000)	(\$225,000)	\$0	(2.6%)
Legal Services	\$3,790,714	\$3,470,976	n/a	(\$22,000)	(\$180,000)	\$0	(4.7%)
Council Services	\$6,646,823	\$3,681,446	n/a	(\$412,000)	(\$154,000)	\$0	(2.3%)
Financial Planning	\$4,270,004	\$3,011,664	n/a	\$7,000	(\$131,000)	\$0	(3.1%)
Human Resources	\$7,543,216	\$6,700,452	n/a	\$0	\$0	\$0	0.0%
CAO's Office	\$1,070,193	\$1,070,193	n/a	\$0	\$0	\$0	0.0%
City Council	\$1,125,767	\$968,776	n/a	\$0	\$0	\$0	0.0%
Mayor's Office	\$504,338	\$504,338	n/a	\$0	\$0	\$0	0.0%
Economic Development	\$2,116,390	\$1,852,867	n/a	\$0	\$0	\$0	0.0%
Library Services	\$9,210,381	\$8,249,186	n/a	\$0	\$0	\$0	0.0%
Security & Special Activities	\$3,883,870	\$1,213,106	n/a	\$0	\$0	\$0	0.0%
Pollution Control	\$24,120,651	\$0	n/a	\$0	\$0	\$0	0.0%
Asset Planning	\$1,547,581	\$744,370	n/a	\$2,000	\$2,000	\$0	0.1%
Accounting	\$3,218,530	\$2,585,974	n/a	\$0	\$16,000	\$0	0.5%
Communications	\$4,264,283	\$3,545,355	n/a	\$39,000	\$50,000	\$0	1.2%
Engineering	\$9,443,767	\$2,845,960	n/a	(\$66,000)	\$152,000	\$0	1.6%
Information Technology	\$9,879,728	\$8,170,353	n/a	\$135,000	\$162,000	\$0	1.6%
Planning & Development	\$5,178,686	\$3,328,256	n/a	\$59,000	\$200,000	\$0	3.9%
Employment & Social Services	\$123,194,263	\$8,006,689	n/a	\$351,000	\$403,000	\$0	0.3%
Public Works	\$64,764,224	\$32,290,011	n/a	\$950,000	\$900,000	\$0	1.4%
Huron Lodge	\$31,984,347	\$9,573,835	n/a	\$945,000	\$1,100,000	\$0	3.4%
Corporate Accounts	\$188,467,125	\$90,453,576	n/a	\$168,000	\$1,542,000	\$0	0.8%
Sub-Total: City Departments	\$857,268,164	\$338,860,840	n/a	(\$2,905,000)	(\$2,380,000)	\$0	(0.3%)
Agencies	\$22,634,432	\$22,533,834	n/a	\$346,000	\$346,000	\$0	1.5%
Police Services	\$117,868,133	\$99,005,478	n/a	\$0	\$0	\$0	0.0%
Sub-Total: ABC's	\$140,502,565	\$121,539,312	n/a	\$346,000	\$346,000	\$0	0.2%
Total: Municipal	\$997,770,729	\$460,400,152	n/a	(\$2,559,000)	(\$2,034,000)	\$0	(0.2%)

* Includes Windsor Essex County Housing Corporation (WECHC).

Operating Budget Variance Summary by Major Account

Major Account	2023 Gross Budget	Q1 Projected Variance	Q2 Projected Variance	Q3 Projected Variance	Year-End Final Variance	% of Gross Budget
REVENUE:						
User Fees, Permits & Charges	(\$138,040,586)	n/a	(\$7,454,000)	(\$5,663,000)	n/a	4.1%
Investment Income & Dividends	(\$40,754,400)	n/a	(\$675,000)	(\$400,000)	n/a	1.0%
Other Miscellaneous Revenue	(\$8,523,720)	n/a	\$5,000	(\$7,000)	n/a	0.1%
Taxes - Education	(\$52,481,209)	n/a	\$0	\$0	n/a	0.0%
Taxes - Municipal	(\$415,416,943)	n/a	\$0	\$0	n/a	0.0%
Recovery of Expenditures	(\$48,329,900)	n/a	(\$717,000)	\$206,000	n/a	(0.4%)
Transfers from Other Funds	(\$15,044,372)	n/a	\$545,000	\$545,000	n/a	(3.6%)
Grants & Subsidies	(\$279,179,599)	n/a	\$11,177,000	\$12,510,000	n/a	(4.5%)
TOTAL REVENUE:	(\$997,770,729)	n/a	\$2,881,000	\$7,191,000	\$0	(0.7%)
EXPENSES:						
Transfers for Social Services	\$248,587,129	n/a	(\$8,812,000)	(\$12,192,000)	n/a	(4.9%)
Purchased Services	\$89,700,403	n/a	(\$1,967,000)	(\$2,077,000)	n/a	(2.3%)
Financial Expenses	\$21,243,372	n/a	(\$52,000)	(\$65,000)	n/a	(0.3%)
Transfers to External Agencies	\$24,316,522	n/a	\$346,000	\$314,000	n/a	1.3%
Operating & Maintenance Supplies	\$22,797,830	n/a	(\$418,000)	(\$436,000)	n/a	(1.9%)
Minor Capital	\$12,470,367	n/a	(\$251,000)	(\$430,000)	n/a	(3.4%)
Transfers to Reserves & Capital Funds	\$114,659,432	n/a	(\$510,000)	(\$176,000)	n/a	(0.2%)
Utilities, Insurance & Taxes	\$31,035,084	n/a	(\$338,000)	(\$138,000)	n/a	(0.4%)
Other Miscellaneous Expenditures	\$3,473,064	n/a	(\$75,000)	(\$128,000)	n/a	(3.7%)
Transfers to Education Entities	\$52,481,209	n/a	\$0	\$0	n/a	0.0%
Salaries & Benefits	\$377,006,317	n/a	\$6,637,000	\$6,103,000	n/a	1.6%
TOTAL EXPENSES:	\$997,770,729	n/a	(\$5,440,000)	(\$9,225,000)	n/a	(0.9%)
TOTAL	\$0	n/a	(\$2,559,000)	(\$2,034,000)	n/a	

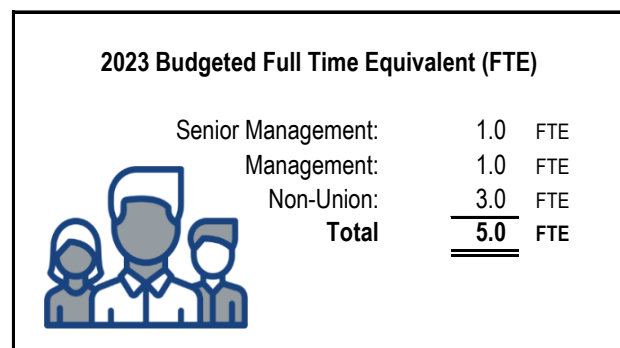
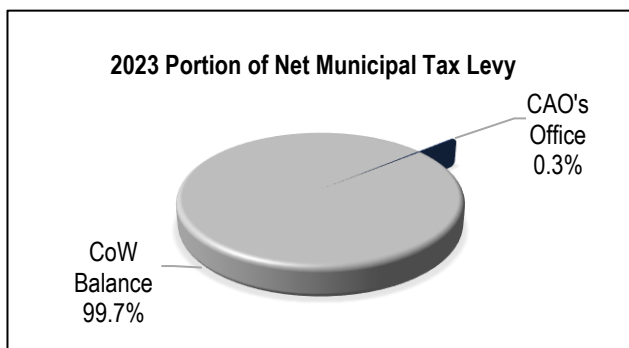
ADMINISTRATION & REPRESENTATION

CAO'S OFFICE

DEPARTMENTAL OVERVIEW

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

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



VARIANCE SUMMARY

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

VARIANCE DESCRIPTION

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

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

ADMINISTRATION & REPRESENTATION

CITY COUNCIL

DEPARTMENTAL OVERVIEW

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

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

VARIANCE SUMMARY

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

VARIANCE DESCRIPTION

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

No significant variances projected at this time.

ADMINISTRATION & REPRESENTATION

MAYOR'S OFFICE

DEPARTMENTAL OVERVIEW

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

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

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

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

VARIANCE SUMMARY

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

VARIANCE DESCRIPTION

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

No significant variances projected at this time.

ECONOMIC DEVELOPMENT & INOVATION

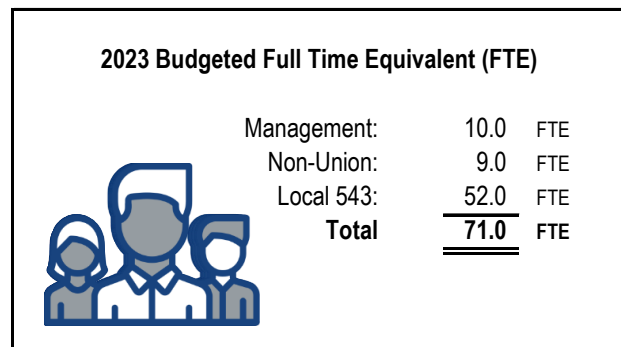
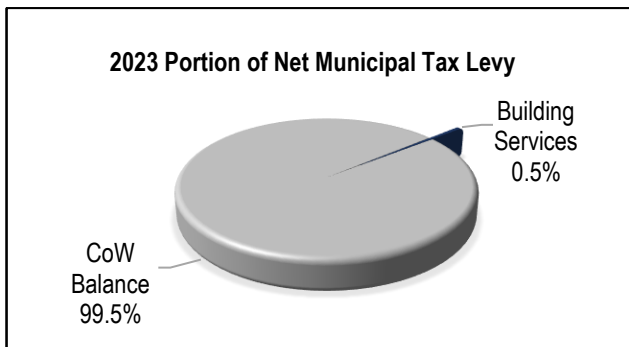
BUILDING SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020 *	2021	2022	2023
Annual Revenue Budget	n/a	(\$5,779,256)	(\$5,842,761)	(\$7,320,864)
Annual Expense Budget	n/a	\$7,752,491	\$7,871,886	\$8,633,939
Annual Net Budget	n/a	\$1,973,235	\$2,029,125	\$1,313,075
Annual Net Variance	n/a	\$61,833	(\$113,227)	(\$225,000)
Variance as a % of Gross Budget	n/a	0.8%	(1.4%)	(2.6%)

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



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$406,000)	(\$383,000)	
Expenses:				
Financial Expenses	n/a	\$0	(\$10,000)	
Operating & Maintenance Supplies	n/a	\$0	(\$3,000)	
Purchased Services	n/a	\$0	\$2,000	
Salaries & Benefits	n/a	\$108,000	\$238,000	
Other Miscellaneous Expenditures	n/a	(\$44,000)	(\$69,000)	
Net Total	n/a	(\$342,000)	(\$225,000)	\$0

ECONOMIC DEVELOPMENT & INOVATION

BUILDING SERVICES

VARIANCE DESCRIPTION

The total departmental Levy year-end variance is projected to be: **(\$225,000)** *Deficit*

User Fees, Permits & Charges: (\$383,000)

The Building By-Law Division is currently expecting a (\$383,000) revenue shortfall by year-end as fees collected by By-Lay Officers, such as enforcement of property standards, residential rental property conditions and the upkeep of vacant buildings, are lower than budgeted.

Financial Expenses:(\$10,000)

The Building Department is expecting a (\$10,000) deficit for 2023 due to credit card transaction charges that were not budgeted for.

Operating & Maintenance Supplies:(\$3,000)

The Building Department is expecting a deficit by year-end totaling (\$3,000) mainly due to Promotional material that was purchased for job fairs and staff as well as specific First Aid supplies that were required for on-site inspections.

Purchased Services: \$2,000

The Building Department is expecting a surplus by year-end of \$2,000 in Postage expense as the postage costs spent by the Building departments for compliance orders and letters are less than budgeted.

Salaries and Benefits: \$238,000

Staffing gaping savings of \$238,000 are estimated for 2023 due to the delay in confirming and hiring the new positions created by the 2023 staff reorganization (BI 2023-0069).

Other Miscellaneous Expenditures: (\$69,000)

The Building Services Department is expecting an overall miscellaneous expense deficit of (\$69,000) primarily due the Residential Rental Licensing program pilot. A legal challenge from local landlords effectively stayed the program for those opposed and has delayed its full implementation.

MITIGATING STEPS

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

ECONOMIC DEVELOPMENT & INOVATION

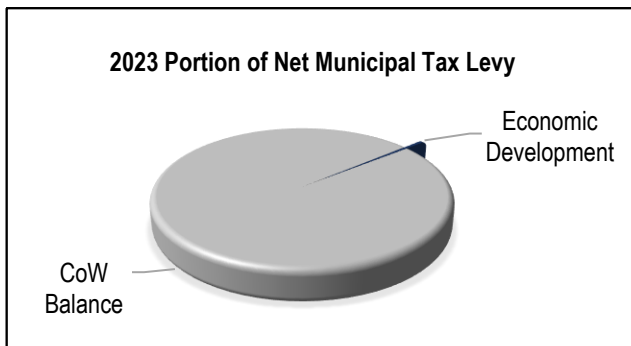
ECONOMIC DEVELOPMENT

DEPARTMENTAL OVERVIEW

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


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

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



2023 Budgeted Full Time Equivalent (FTE)

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



VARIANCE SUMMARY

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

VARIANCE DESCRIPTION

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

The Economic Development Office is a newly created department and therefore, while there are anticipated savings in 2023 (resulting from the prior year's budget carry-forward), the surplus realized at year end will be carried forward once again to 2024 in an effort to assist in the department's start-up costs.

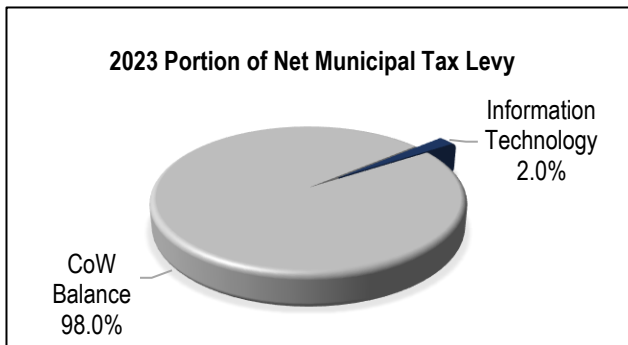
ECONOMIC DEVELOPMENT & INOVATION

INFORMATION TECHNOLOGY


DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,275,439)	(\$1,362,554)	(\$1,709,375)	(\$1,709,375)
Annual Expense Budget	\$8,224,564	\$8,702,573	\$9,076,667	\$9,879,728
Annual Net Budget	\$6,949,125	\$7,340,019	\$7,367,292	\$8,170,353
Annual Net Variance	\$32,736	\$179,778	(\$31,070)	\$162,000
Variance as a % of Gross Budget	0.4%	2.1%	(0.3%)	1.6%



2023 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union:	15.0	FTE
Local 543:	45.6	FTE
Total	69.6	FTE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Purchased Services	n/a	\$20,000	\$35,000	
Salaries & Benefits	n/a	\$105,000	\$122,000	
Other Miscellaneous Expenditures	n/a	\$10,000	\$5,000	
Net Total	n/a	\$135,000	\$162,000	\$0

VARIANCE DESCRIPTION

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

\$162,000

Surplus

Purchased Services: \$35,000

The majority of this surplus is related to fluctuations in connectivity and phone system costs realized by the department, however, increases are anticipated which will eliminate this surplus in future years. The balance of this surplus is related to small miscellaneous items within various accounts.

ECONOMIC DEVELOPMENT & INOVATION

INFORMATION TECHNOLOGY

Salaries & Benefits: \$122,000

Recruitments are under way to fill numerous vacancies within the existing staff complement in an effort to bring the department up to full capacity. The IT dept is experiencing significant challenges in recruiting and maintaining qualified candidates to fill these positions.

Other Miscellaneous Expenditures: \$5,000

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

ECONOMIC DEVELOPMENT & INOVATION

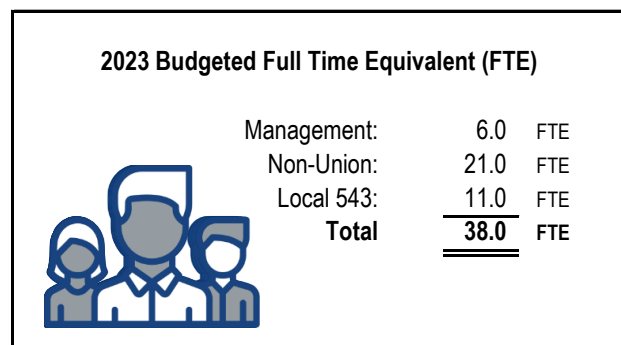
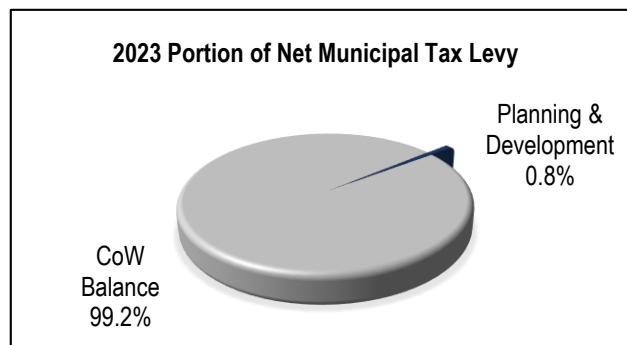
PLANNING DEVELOPMENT

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$897,846)	(\$934,271)	(\$1,850,430)
Annual Expense Budget	n/a	\$4,059,564	\$4,109,297	\$5,178,686
Annual Net Budget	n/a	\$3,161,718	\$3,175,026	\$3,328,256
Annual Net Variance	n/a	\$793,151	\$622,677	\$200,000
Variance as a % of Gross Budget	n/a	19.5%	15.2%	3.9%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$612,000)	(\$562,000)	
Expenses:				
Salaries & Benefits	n/a	\$701,000	\$827,000	
Purchased Services	n/a	(\$30,000)	(\$65,000)	
Net Total	n/a	\$59,000	\$200,000	\$0

ECONOMIC DEVELOPMENT & INOVATION

PLANNING DEVELOPMENT

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$200,000** **Surplus**

Revenue: (\$562,000)

Planning Development is projecting a (\$562,000) revenue deficit in development applications due to the delay in confirming and hiring the new positions created in the 2023 staffing reorganization to increase the department's processing capacity.

Salaries and Benefits: \$827,000

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

Purchased Services: (\$65,000)

The Planning Development Department's is anticipating a deficit in miscellaneous expenses totalling (\$65,000) for the year. The deficit is noted in Advertising (\$15,000) and in Other Professional Services External (\$50,000) for Surveyors hired to conduct surveys to close alleys, which have increased in 2023.

CORPORATE SERVICES

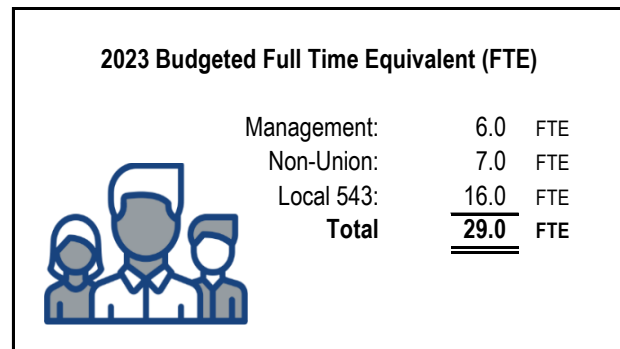
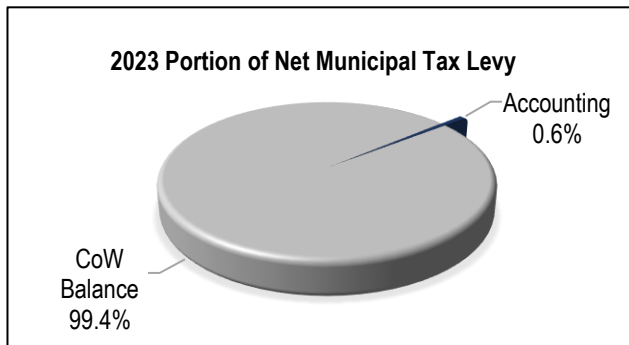
ACCOUNTING

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$833,103)	(\$632,556)
Annual Expense Budget	n/a	n/a	\$3,162,235	\$3,218,530
Annual Net Budget	n/a	n/a	\$2,329,132	\$2,585,974
Annual Net Variance	n/a	n/a	\$55,004	\$16,000
Variance as a % of Gross Budget	n/a	n/a	1.7%	0.5%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Salaries & Benefits	n/a	\$9,000	\$16,000	
Other Miscellaneous Expenditures	n/a	(\$9,000)	\$0	
Net Total	n/a	\$0	\$16,000	\$0

VARIANCE DESCRIPTION

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

\$16,000

Salaries & Benefits: \$16,000

A year-end surplus of \$16,000 in salaries is being projected in the Accounting department as a result of staff gapping.

CORPORATE SERVICES

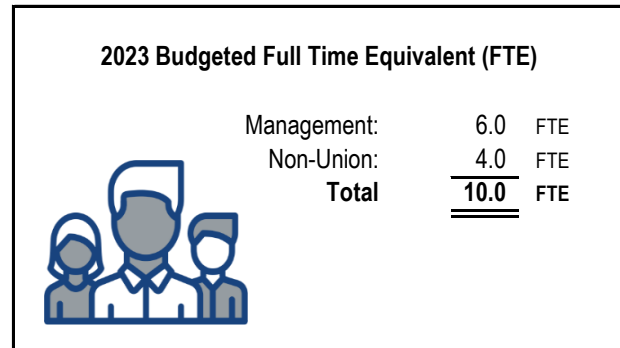
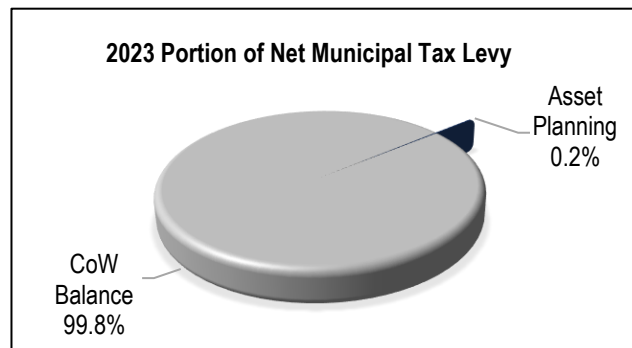
ASSET PLANNING

DEPARTMENTAL OVERVIEW

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

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

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

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

VARIANCE DESCRIPTION

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

Salaries & Benefits: \$2,000

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

CORPORATE SERVICES

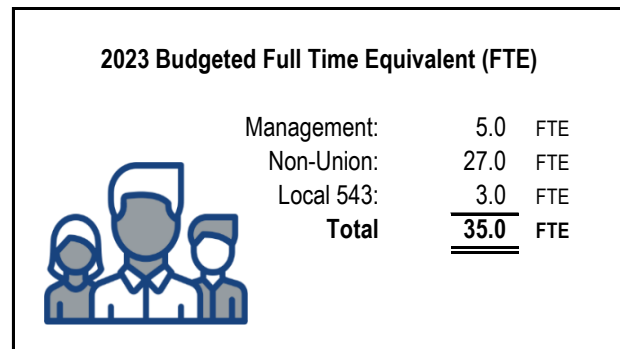
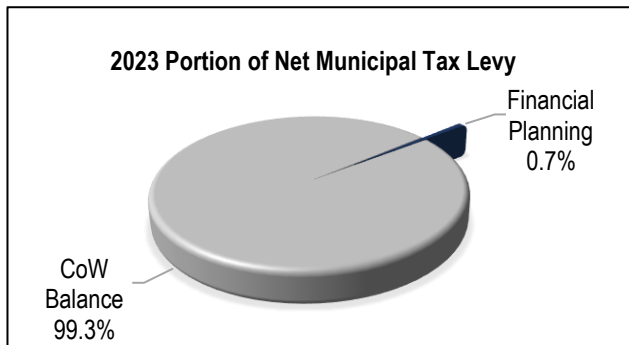
FINANCIAL PLANNING

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$1,125,237)	(\$1,258,340)
Annual Expense Budget	n/a	n/a	\$3,971,534	\$4,270,004
Annual Net Budget	n/a	n/a	\$2,846,297	\$3,011,664
Annual Net Variance	n/a	n/a	\$100,336	(\$131,000)
Variance as a % of Gross Budget	n/a	n/a	2.5%	(3.1%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Salaries & Benefits	n/a	\$20,000	(\$115,000)	
Other Miscellaneous Expenditures	n/a	(\$13,000)	(\$16,000)	
Net Total	n/a	\$7,000	(\$131,000)	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: (\$131,000) Deficit

Salaries & Benefits: (\$115,000)

As a result of a recent Non-Union Job Evaluation (NUJE) decision, a retro payment of approximately (\$205,000) is anticipated. This deficit will likely be partially offset by estimated gapping of approximately \$90,000, resulting in a projected deficit of (\$115,000) in the Financial Planning Department.

CORPORATE SERVICES

FINANCIAL PLANNING

Other Miscellaneous Expenditures: (\$16,000)

A year-end deficit of (\$16,000) is being projected in the Financial Planning department consisting of a (\$7,500) deficit relating to an increase in the MBNC annual membership and a (\$8,500) deficit as a result of various miscellaneous items.

MITIGATING STEPS

Every effort will be made where possible to limit spending on discretionary expenses in order to minimize the impact of this deficit. It should also be noted that deficits within departments related to job evaluation retroactive payments are offset by a corporate provision for this purpose (as highlighted in the Corporate Accounts).

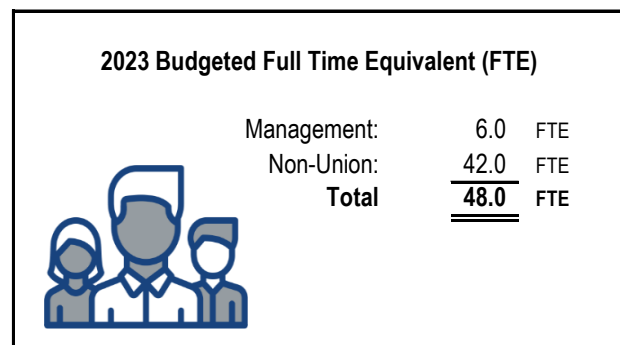
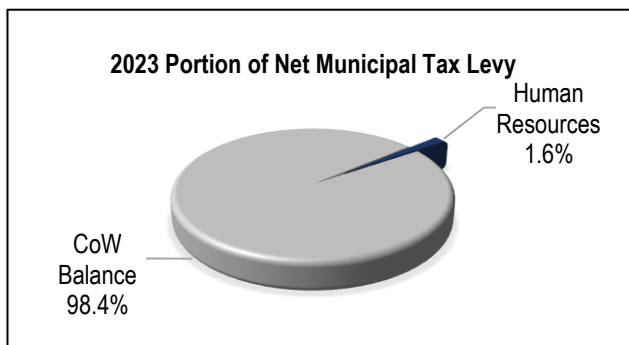
CORPORATE SERVICES

HUMAN RESOURCES

DEPARTMENTAL OVERVIEW

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

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



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Purchased Services	n/a	\$129,000	\$129,000	
Salaries & Benefits	n/a	(\$129,000)	(\$129,000)	
Net Total	n/a	\$0	\$0	\$0

CORPORATE SERVICES

HUMAN RESOURCES

VARIANCE DESCRIPTION

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

Purchased Services: \$129,000

The projected surplus in Purchased Services is due to several line items that were anticipated, however, will not be required by year-end. In addition, budget carry-forwards from the previous years that were originally requested and approved will no longer be necessary.

Salaries & Benefits: (\$129,000)

The (\$129,000) projected deficit in Salary & Benefits is due to two heavy-workload positions supporting the department, as well as a leave of absence which required backfilling during January to May 2023.

CORPORATE SERVICES

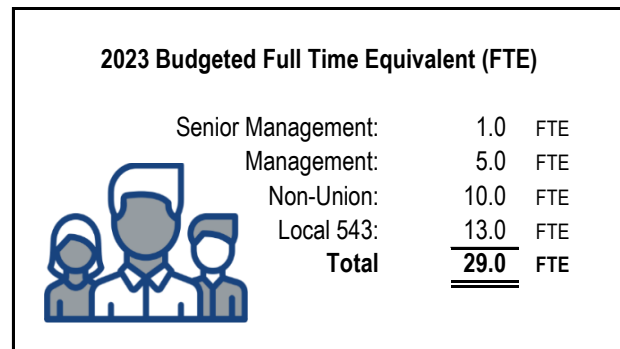
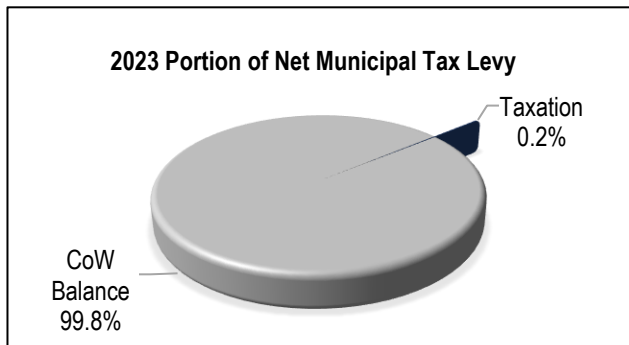
TAXATION

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$2,870,561)	(\$3,006,735)
Annual Expense Budget	n/a	n/a	\$3,475,392	\$3,704,444
Annual Net Budget	n/a	n/a	\$604,831	\$697,709
Annual Net Variance	n/a	n/a	(\$268,259)	(\$241,000)
Variance as a % of Gross Budget	n/a	n/a	(7.7%)	(6.5%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$236,000)	(\$503,000)	
Expenses:				
Salaries & Benefits	n/a	\$250,000	\$256,000	
Other Miscellaneous Expenditures	n/a	(\$14,000)	\$6,000	
Net Total	n/a	\$0	(\$241,000)	\$0

VARIANCE DESCRIPTION

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

(\$241,000)

CORPORATE SERVICES

TAXATION

User Fees, Permits & Charges: (\$503,000)

A year-end deficit of approximately (\$503,000) is projected for net external revenues within the Taxation Department. This projected deficit consists of (\$124,000) deficit in External User fees, (\$165,000) deficit in Dial-up Fees, (\$56,000) deficit in Letters of Default, (\$138,000) deficit in Ownership Changes, (\$60,000) deficit in Tax Lien Registrations, (\$8,000) deficit in Return Cheque Fees, a (\$7,000) deficit in Tax Certificates and a (\$18,000) deficit in Other External Revenue. These deficits are offset by a \$50,000 surplus in Collection Fees, \$17,000 surplus in Expedited Tax Certificates, and a \$6,000 surplus in Tax Information.

Salaries & Benefits: \$256,000

A year-end surplus of \$256,000 in salaries is being projected in the Taxation department as a result of staff gapping.

Other Miscellaneous Expenditures: \$6,000

A year-end surplus of \$6,000 is being projected in the Taxation department as a result of various miscellaneous items.

LEGAL & LEGISLATIVE SERVICES

COUNCIL SERVICES

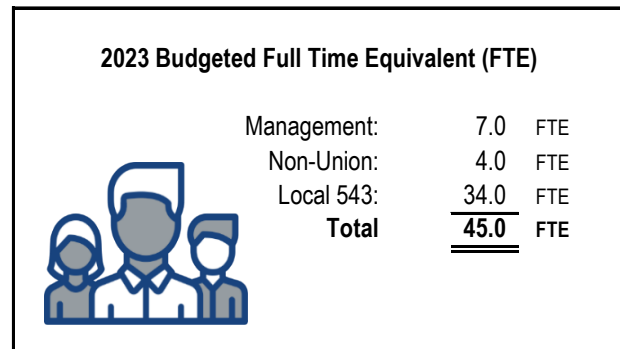
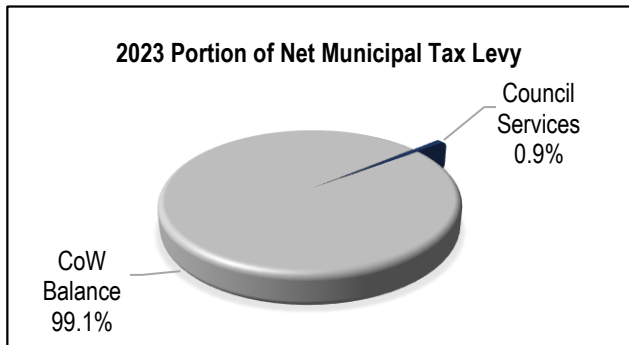
DEPARTMENTAL OVERVIEW

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

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$2,983,945)	(\$3,203,000)	(\$2,965,377)
Annual Expense Budget	n/a	\$6,732,357	\$6,585,297	\$6,646,823
Annual Net Budget	n/a	\$3,748,412	\$3,382,297	\$3,681,446
Annual Net Variance	n/a	(\$484,420)	(\$395,074)	(\$154,000)
Variance as a % of Gross Budget	n/a	(7.2%)	(6.0%)	(2.3%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$673,000)	(\$415,000)	
Expenses:				
Purchased Services	n/a	(\$110,000)	(\$110,000)	
Salaries & Benefits	n/a	\$311,000	\$311,000	
Other Miscellaneous Expenditures	n/a	\$60,000	\$60,000	
Net Total	n/a	(\$412,000)	(\$154,000)	\$0

LEGAL & LEGISLATIVE SERVICES

COUNCIL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$154,000)** *Deficit*

User Fees, Permits & Charges: (\$415,000)

The (\$415,000) projected deficit in User Fees, Permits & Charges is largely due to the by-law enforcement revenue generated from the Division's Repeat Offender Fee for land maintenance matters. This fee was originally adopted by City Council in 2019 as a deterrent to repeat offenders and as such, the estimated revenue was a projection based on the previous year's issued invoices. Less invoices are projected to be issued than originally estimated as a result of better compliance, which coincides with the original intent of the fee.

Purchased Services: (\$110,000)

A deficit of (\$110,000) is projected as a result of higher than anticipated costs related to the 2022 Municipal Election. While the Elections Division takes every opportunity to seek out cost savings and efficiencies, the City is sometimes at the mercy of market and vendor pricing and rising inflationary costs (labour, fuel, postage, paper, etc.).

Salaries & Benefits: \$311,000

The \$311,000 projected surplus in Salary & Benefits is due to gapping mainly in the Licensing & Enforcement division.

Other Miscellaneous Expenditures: \$60,000

A surplus of \$60,000 is projected for the Contingency account within the Licensing division as a result of the Residential Rental Licensing project starting mid-way through 2023.

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.

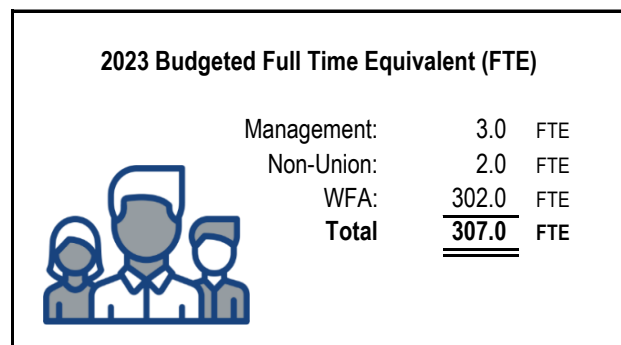
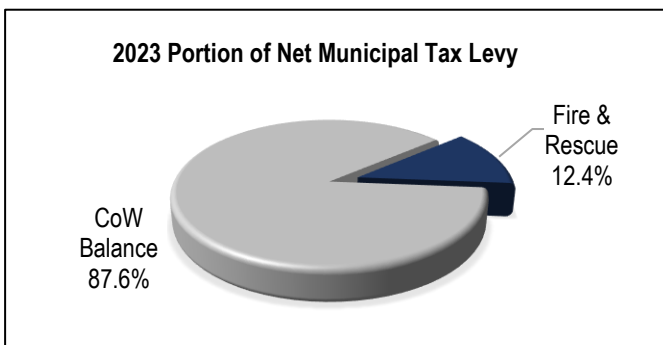
LEGAL & LEGISLATIVE SERVICES

FIRE & RESCUE

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,481,166)	(\$1,518,324)	(\$1,952,731)	(\$2,001,430)
Annual Expense Budget	\$51,947,069	\$52,177,165	\$52,491,089	\$52,507,897
Annual Net Budget	\$50,465,903	\$50,658,841	\$50,538,358	\$50,506,467
Annual Net Variance	(\$553,373)	(\$812,297)	(\$3,464,816)	(\$1,354,000)
Variance as a % of Gross Budget	(1.1%)	(1.6%)	(6.6%)	(2.6%)



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Minor Capital	n/a	(\$20,000)	(\$34,000)	
Operating & Maintenance Supplies	n/a	(\$110,000)	(\$130,000)	
Salaries & Benefits	n/a	(\$1,125,000)	(\$1,190,000)	
Net Total	n/a	(\$1,255,000)	(\$1,354,000)	\$0

LEGAL & LEGISLATIVE SERVICES

FIRE & RESCUE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$1,354,000)** **Deficit**

Minor Capital: (\$34,000)

Self Contained Breathing Apparatus (SCBA) is showing more wear and tear than anticipated resulting in a projected deficit of (\$34,000) as the SCBA equipment is now 8 years old and requires more frequent maintenance (the useful life of the equipment is 10-15 years). WFRS is working closely with the vendor to take advantage of any warranty issues and coverage remaining.

Operating & Maintenance Supplies: (\$130,000)

A Fuel deficit of approximately (\$90,000) is anticipated for 2023 related to fuel pricing. The year to date average fuel pricing for January through August 2023 is 23% higher for all fuel types than the set budget, and the average fuel pricing for August 2023 is 34% higher for all fuel types than the set budget. At this time, prices reductions have not been considered.

A deficit of (\$40,000) in Fleet Maintenance and Repair account is due to truck damage caused by a no-fault accident. City's self-insured policy requires the department to cover any cost under the deductible of \$100,000. The \$40,000 expense is an estimate at this time and will be mitigated as much as possible through in-house repairs where possible. A complete inspection and final non-destructive testing will determine the full cost.

Salaries & Benefits: (\$1,190,000)

Net Salary variance for WFRS is projected to be in a deficit of (\$1,190,000). The amount is close to evenly split between overtime and regular salary, (\$550,000) and (\$640,000) respectively. Recent pressures in overtime experienced in 2022 were mitigated by 13 over complement firefighters approved in 2023. There are 11 remaining over complement staff as of September and all are expected to be absorbed within the full time complement through planned retirements in 2023. A major contributor in the increased overtime costs is an increase in WSIB claims causing absences that must be filled.

MITIGATING STEPS

Fire & Rescue will continue to work with HR through the Integrated Attendance Management program in an effort to return employees to work as soon as possible. Additionally the department will continue to monitor daily staffing and adjust schedules where able to minimize overtime.

LEGAL & LEGISLATIVE SERVICES

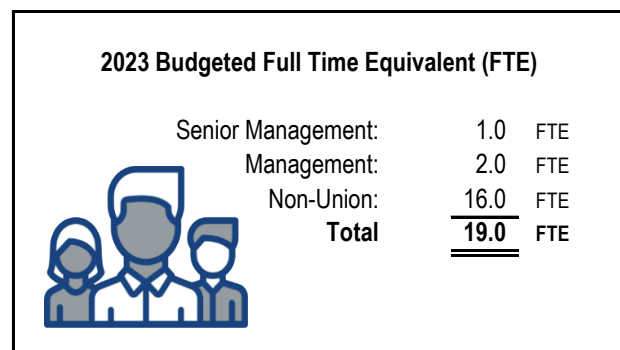
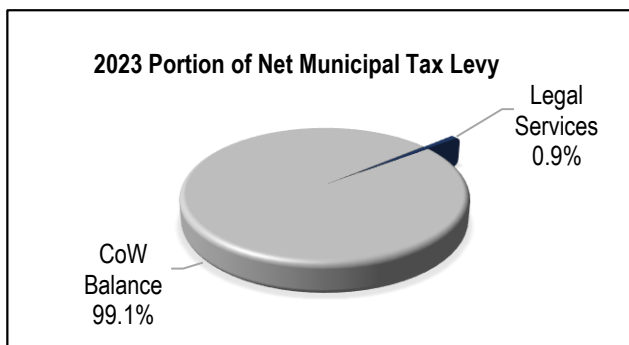
LEGAL SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$311,956)	(\$319,738)
Annual Expense Budget	n/a	n/a	\$3,672,157	\$3,790,714
Annual Net Budget	n/a	n/a	\$3,360,201	\$3,470,976
Annual Net Variance	n/a	n/a	\$398,605	(\$180,000)
Variance as a % of Gross Budget	n/a	n/a	10.9%	(4.7%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Purchased Services	n/a	(\$32,000)	(\$200,000)	
Salaries & Benefits	n/a	\$10,000	\$20,000	
Net Total	n/a	(\$22,000)	(\$180,000)	\$0

LEGAL & LEGISLATIVE SERVICES

LEGAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: (\$180,000) *Deficit*

Purchased Services: (\$200,000)

The (\$200,000) projected deficit in purchased services is related to higher than budgeted litigation & arbitration costs. These costs are hard to predict and fluctuate from year to year depending on both the number of claims and the cost of each claim.

Salaries & Benefits: \$20,000

The \$20,000 projected surplus in Real Estate Services is due to salary gapping.

MITIGATING STEPS

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

LEGAL & LEGISLATIVE SERVICES

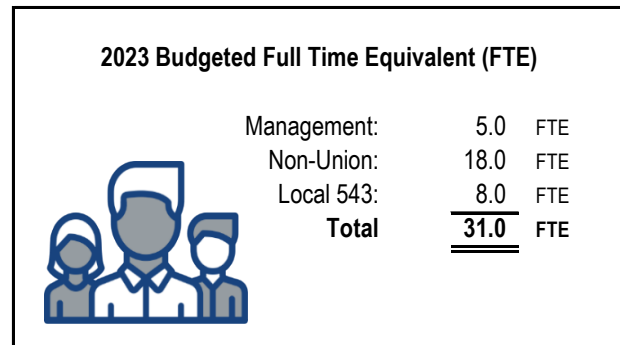
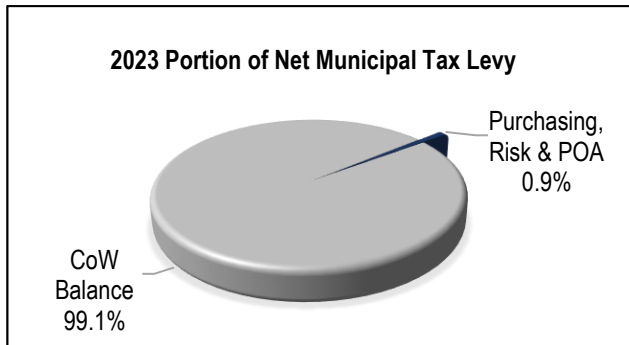
PURCHASING, RISK & POA

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$8,964,165)	(\$7,272,619)
Annual Expense Budget	n/a	n/a	\$12,422,984	\$10,639,956
Annual Net Budget	n/a	n/a	\$3,458,819	\$3,367,337
Annual Net Variance	n/a	n/a	(\$199,042)	(\$453,000)
Variance as a % of Gross Budget	n/a	n/a	(1.6%)	(4.3%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$890,000)	(\$220,000)	
Expenses:				
Salaries & Benefits	n/a	\$0	\$12,000	
Utilities, Insurance & Taxes	n/a	(\$245,000)	(\$245,000)	
Net Total	n/a	(\$1,135,000)	(\$453,000)	\$0

LEGAL & LEGISLATIVE SERVICES

PURCHASING, RISK & POA

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: (\$453,000) Deficit

User Fees, Permits & Charges: (\$220,000)

This (\$220,000) projected deficit in revenue is due to a reduction in revenue in the Provincial Offences department. A large portion of this projected reduction in revenue can be attributed to less court time due to dwindling Judicial resources. Over the last few years court time has significantly decreased due to a lack of Judicial resources to preside in court leading to a decrease in the volume of matters heard in a year. This causes delays in the conviction of offences and the payment of the fines. In 2023, Judicial Resources continue to decrease and court time has been reduced by 30% compared to 2019 levels.

Salaries & Benefits: \$12,000

The Purchasing division is projected to have a \$12,000 surplus due to salary gapping.

Utilities, Insurance and Taxes: (\$245,000)

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

MITIGATING STEPS

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

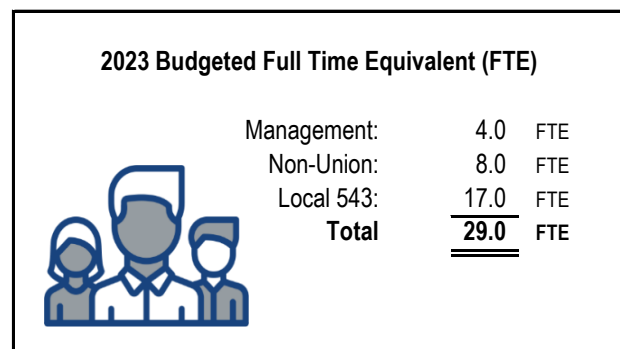
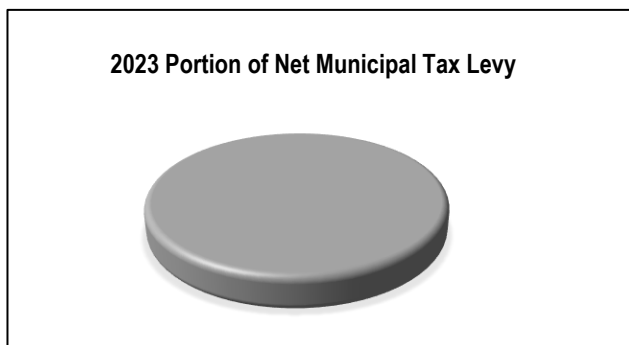
COMMUNITY SERVICES

COMMUNICATIONS

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$722,783)	(\$722,465)	(\$715,502)	(\$718,928)
Annual Expense Budget	\$3,826,234	\$3,914,452	\$4,058,175	\$4,264,283
Annual Net Budget	\$3,103,451	\$3,191,987	\$3,342,673	\$3,545,355
Annual Net Variance		(\$68,774)	(\$112,141)	\$50,000
Variance as a % of Gross Budget			(2.9%)	1.2%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	\$15,000	\$30,000	
Expenses:				
Salaries & Benefits	n/a	\$25,000	\$20,000	
Other Miscellaneous Expenditures	n/a	(\$1,000)	\$0	
Net Total	n/a	\$39,000	\$50,000	\$0

COMMUNITY SERVICES**COMMUNICATIONS****VARIANCE DESCRIPTION**

The total departmental year-end variance is projected to be: **\$50,000** **Surplus**

Grants & Subsidies: \$30,000

A surplus of \$30,000 is projected from 211 variable RSP Funding at the end of the year. The variance is due to a change in contracted funding to be received for the remainder of 2023 and an increase in variable funding.

Salaries & Benefits: \$20,000

Communications is projecting an overall salary surplus of \$20,000 at the end of 2023. This variance is attributed to vacancies in the positions in the Customer Contact Centre. The surplus is partially offset by the deficit variance from part time staff working more hours to cover the vacant positions.

COMMUNITY SERVICES

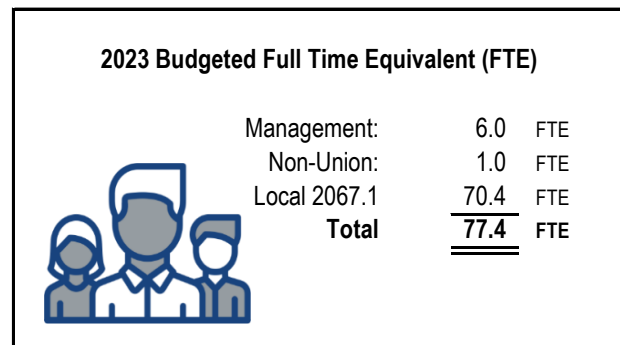
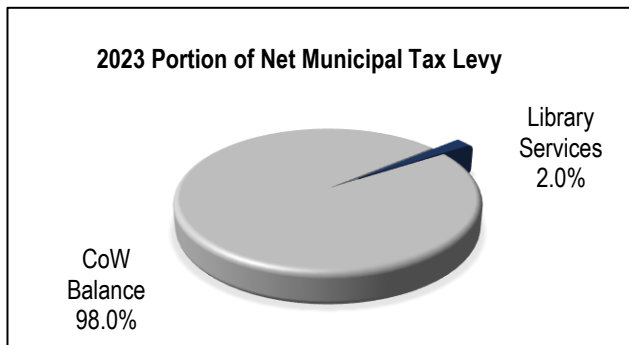
LIBRARY SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,071,621)	(\$1,032,621)	(\$964,895)	(\$961,195)
Annual Expense Budget	\$9,276,250	\$9,302,368	\$9,284,880	\$9,210,381
Annual Net Budget	\$8,204,629	\$8,269,747	\$8,319,985	\$8,249,186
* Annual Net Variance	\$658,270	\$799,040	\$461,895	\$176,000 *
Variance as a % of Gross Budget	7.1%	8.6%	5.0%	1.9%

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



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$100,000)	(\$95,000)	
Expenses:				
Salaries & Benefits	n/a	\$560,000	\$148,000	
Transfers to Reserves & Capital Funds	n/a	(\$510,000)	(\$176,000)	
Other Miscellaneous Expenditures	n/a	\$50,000	\$123,000	
Net Total	n/a	\$0	\$0	\$0

COMMUNITY SERVICES

LIBRARY SERVICES

VARIANCE DESCRIPTION

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

User Fees, Permits & Charges- Revenue: (\$95,000)

WPL is anticipating a (\$95,000) deficit in lost User fees due to reduced revenue earned in the user fees and fees & service charges. Fees revenue sources include fines for books and other resources returned late, room rentals, public copier and personal computer usage, and other equipment and service fees. The Windsor Public Library Board has approved the elimination of late fines as of August 2023.

Salaries & Benefits: \$148,000

The Windsor Public Library is projecting a \$148,000 Salary and Benefits surplus for the year ending 2023. Similar to prior years, salary and wage costs for the employees of WPL are below budget due to the historical surplus from the move from 850 Ouellette to the Paul Martin Building. The Central location was able to operate with fewer staff however the budget was not adjusted in anticipation of a new Central branch being built and the requirement to call back additional staff. Vacancies in the permanent staff establishment, gapping and unpaid leaves of absences also contributed to the surplus. The timing of the new bookmobile delivery caused hiring of the driver positions to be delayed. Also, with the retirement of employees in various positions, recruitment has not yet been completed to fill the positions. Gapping in other roles within WPL are also a contributing factor to the overall Salary and Benefits Surplus. Although WPL is still projecting a year end positive variance in Salaries and Benefits, the surplus has been significantly reduced due to some salary overlapping

Transfers to Reserves & Capital Funds: (\$176,000)

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 Public 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.

Other Miscellaneous Expenditures: \$123,000

A surplus of approximately \$123,000 of miscellaneous expenses is projected for year end 2023 for WPL. The majority of this surplus is contributed to reduced costs in the fees and services expense account which partially offsets the reduced revenue from the recently eliminated late fees. Also, a transfer from the WPL reserves to provide funding for a new Van anticipated to be delivered in October, which was previously approved by the WPL Board will also contribute to this projected surplus.

COMMUNITY SERVICES

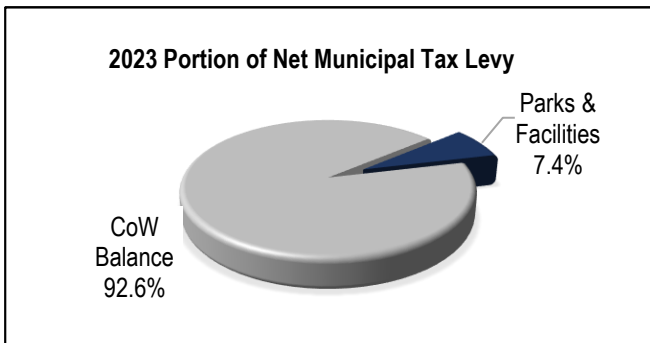
PARKS & FACILITIES

DEPARTMENTAL OVERVIEW


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

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$13,513,046)	(\$11,523,724)	(\$9,267,862)	(\$9,812,747)
Annual Expense Budget	\$41,450,753	\$40,045,445	\$36,841,100	\$39,883,357
Annual Net Budget	\$27,937,707	\$28,521,721	\$27,573,238	\$30,070,610
Annual Net Variance	\$240,604	\$37,321	(\$326,853)	(\$379,000)
Variance as a % of Gross Budget	0.6%	0.1%	(0.9%)	(1.0%)



2023 Budgeted Full Time Equivalent (FTE)



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

COMMUNITY SERVICES

PARKS & FACILITIES

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
PARKS				
Revenue:				
Grants & Subsidies	n/a	\$0	\$218,000	
Expenses:				
Minor Capital	n/a	\$0	(\$32,000)	
Operating & Maintenance Supplies	n/a	(\$95,000)	\$0	
Purchased Services	n/a	(\$73,000)	(\$186,000)	
Salaries & Benefits	n/a	\$0	(\$349,000)	
TOTAL PARKS	n/a	(\$168,000)	(\$349,000)	\$0
FACILITIES				
Revenue:				
Recovery of Expenditures	n/a	\$27,000	\$12,000	
Expenses:				
Operating & Maintenance Supplies	n/a	(\$50,000)	(\$39,000)	
Purchased Services	n/a	(\$106,000)	(\$93,000)	
Salaries & Benefits	n/a	\$104,000	\$90,000	
Other Miscellaneous Expenditures	n/a	(\$11,000)	\$0	
TOTAL FACILITIES	n/a	(\$36,000)	(\$30,000)	\$0
Net Total	n/a	(\$204,000)	(\$379,000)	\$0

VARIANCE DESCRIPTION

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

(\$379,000)

Deficit

PARKS

Grants & Subsidies: \$218,000

The Canada Summer Jobs program provides funding for expenditures related to student employment and offset the Parks Department temporary staffing expenditures. A grant application is submitted every year in early fall based on forecasted eligible costs and student placements. Since it varies every year and is subject to change, the grant funding is not budgeted. For 2023, the grant funding is expected to be \$218,000 based upon forecasts of student employment in Parks.

COMMUNITY SERVICES

PARKS & FACILITIES

Minor Capital & Purchased Services: (\$218,000)

As a result of current inflationary trends and market fluctuations in the costs of infrastructure and construction materials there is expected to be budget variance of (\$217,863) deficit. Parks administration will continue to monitor the continued escalation in prices of supplies and materials used in the parkland maintenance and attempt to mitigate costs in order to maintain current service levels and reduce the budget variances where possible for the remainder of the year.

Salaries & Benefits (\$349,000)

The temporary salary costs have increased over budget as a result of staffing resources that were required for TFT workers. The deficit of (\$580,000) 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.

There are labour savings that are expected to yield a surplus of \$231,000 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.

MITIGATING STEPS

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

FACILITIES

Recovery of Expenditures: \$12,000

Facilities Division is estimating a surplus of approximately \$12,000 for internal cost recoveries related to work completed and charged back to other departments.

Operating & Maintenance Supplies: (\$39,000)

Facilities is estimating a deficit of (\$39,000) in Operating and Maintenance Supplies as at December 31, 2023. The year-to-date costs for vandalism repairs have already exceeded the approved budget and is double the annual operating budget as at the end of Q3. Based on the trend of increasing vandalism in the past year, the deficit is expected to continue to grow for the remaining year. Prior to the summer season, various outdoor pools were repainted. This is not a routine maintenance done annually and the costs were not budgeted. In addition, higher grade of HVAC filters have been used since the pandemic. These increased costs are likely to contribute to a deficit variance at the end of the year and have been attempted to be mitigated where possible.

Purchased Services: (\$93,000)

Facilities is projecting a year end deficit variance of (\$93,000) in Purchased Services at the end of 2023. Facilities incurred contracted services expenses that were beyond regular preventative maintenance that was absorbed within the Operating Budget. For external contracted services, inflationary costs are also projected to have a negative impact with the rising costs from suppliers experienced in 2023 expected to continue throughout the year..

Salaries & Benefits: \$90,000

A number of budgeted positions have been vacant since the beginning of the year, including Caretakers, Operating Engineer and Facility person due to retirement or transfer. The vacant positions are actively being recruited.

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.

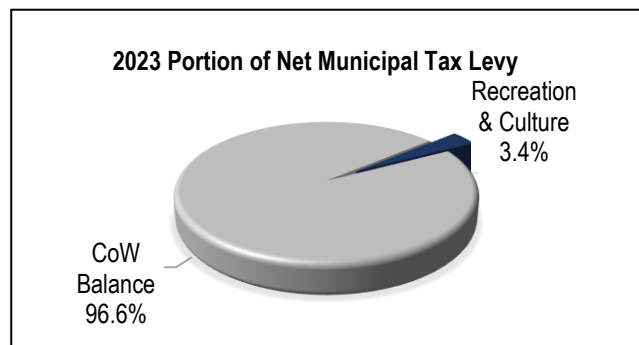
COMMUNITY SERVICES

RECREATION & CULTURE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$12,014,378)	(\$11,949,514)	(\$12,161,940)	(\$12,763,081)
Annual Expense Budget	\$25,364,844	\$24,992,464	\$25,738,985	\$26,551,319
Annual Net Budget	\$13,350,466	\$13,042,950	\$13,577,045	\$13,788,238
Annual Net Variance	(\$1,362,395)	(\$157,936)	\$3,133	(\$500,000)
Variance as a % of Gross Budget	(5.4%)	(0.6%)	0.0%	(1.9%)



2023 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$2,400,000)	(\$1,300,000)	
Expenses:				
Purchased Services	n/a	(\$200,000)	\$0	
Operating & Maintenance Supplies	n/a	\$0	\$143,000	
Salaries & Benefits	n/a	\$1,200,000	\$657,000	
Net Total	n/a	(\$1,400,000)	(\$500,000)	\$0

COMMUNITY SERVICES

RECREATION & CULTURE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$500,000) Deficit**

User Fees, Permits & Charges: (\$1,300,000)

The department is projecting revenue losses of (\$1,300,000) in membership, drop-in admissions, program registration, rental, commissions, and retail sales of goods & services at recreation facilities in 2023. Recovery since the end of the pandemic has been slower than anticipated, with participants continuing to show hesitation towards returning to some programming, and continued reduction in hours such as at Adventure Bay, which is a result of a continued aquatic staff shortage. This has impacted both drop in and membership sales.

Operating & Maintenance Supplies: \$143,000

The reduced projection in membership and programming sales leads to a lower required expenditure for the program supplies and other expenses relating to running the programs. The savings in the program supplies of \$143,000 offsets the reduced revenues in Recreation and Culture.

Salaries & Benefits: \$657,000

Recreation and Culture is projecting a surplus of \$657,000 in salary and wages caused by vacant positions and a decrease of hourly wages expenses due to reduced operating hours. Recreation and Culture continues to face challenges from the impacts COVID-19, experiencing staff shortages in aquatic and program staff roles which are contributing factors in the delay of implementing full programming at all Recreation and Culture facilities. Adventure Bay is operating at reduced hours since the post pandemic reopening. Salary savings are not proportional to the loss of revenues as Provincial regulations mandate minimum staffing requirements and/or supervisory ratios which are required regardless of the number of participants.

MITIGATING STEPS

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

COMMUNITY SERVICES

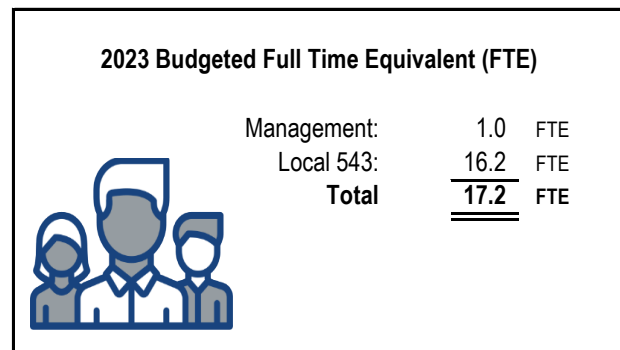
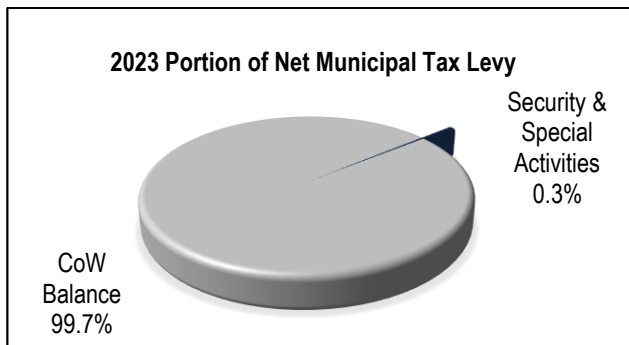
SECURITY & SPECIAL ACTIVITIES

DEPARTMENTAL OVERVIEW

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

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

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



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Recovery of Expenditures	n/a	\$29,000	\$38,000	
Expenses:				
Operating & Maintenance Supplies	n/a	(\$40,000)	(\$14,000)	
Purchased Services	n/a	(\$163,000)	(\$126,000)	
Salaries & Benefits	n/a	\$174,000	\$102,000	
Net Total	n/a	\$0	\$0	\$0

COMMUNITY SERVICES

SECURITY & SPECIAL ACTIVITIES

VARIANCE DESCRIPTION

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

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

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

Recovery of Expenditures: \$38,000

SAC Department is forecasting a surplus of \$29,000 in cost recoveries at the end of 2023. Since the start of the pandemic, SAC been providing COVID enhanced cleaning for the Federal tenant at 400 CHS, and receiving additional monthly revenues for the extra services provided. As of September 30, 2023, the tenant has terminated the enhanced cleaning service which has been accounted for in the projection. In addition to the extra revenues received from enhanced cleaning service, SAC is receiving additional rental revenues that were not budgeted from the new tenants, Tourism Windsor Essex Pelee Island (TWEPI) and Employment & Social Services, however, most of the revenues will be used to offset increased maintenance costs and repay the capital costs incurred during renovations.

Operating & Maintenance Supplies: (\$14,000)

SAC Department is estimating a deficit of (\$14,000) at the end of 2023. Since establishment of SAC Division in 2022, the department added Security function to the scope of the department, in addition to the existing responsibility of facility management in the City Hall Square Campus. In the past year there are increasing incidences of street crimes and vandalism in the City Hall Campus and other City properties that call for a need of more security monitoring. Since the beginning of the year, SAC has installed new security cameras in various areas that require added monitoring, and replaced existing cameras that were no longer functioning that is required to be absorbed in the operating budget.

Purchased Services: (\$126,000)

SAC Department is projecting a deficit of (\$126,000) in Maintenance Services. Since the beginning of 2023, the department has added new spaces to its maintenance portfolio that did not exist prior to this year. TWEPI has temporarily located in the City Hall headquarter until the new location on 98 Chatham office became available. Also two vacant spaces at 185 CHS South are currently under renovation for the new occupants, Employment and Social Services and Fire Prevention departments are beginning to occupy space in 2023. While the renovations are funded by the lease revenue and capital funding, having new tenants will increase maintenance and caretaking responsibility of the department. Any incremental costs not recovered from these new occupants will be a variance at the end of the year. Furthermore, an emergency service agreement was established with Paladin following the bankruptcy proceeding of the existing security service provider, Neptune Security Services. The new agreement results a higher security service cost for SAC.

Salaries & Benefits: \$102,000

SAC Department has a number of vacant regular full time and regular part time positions that the department is actively trying to fill. The total salary gapping savings in the department is expected to be \$102,000.

INFRASTRUCTURE SERVICES

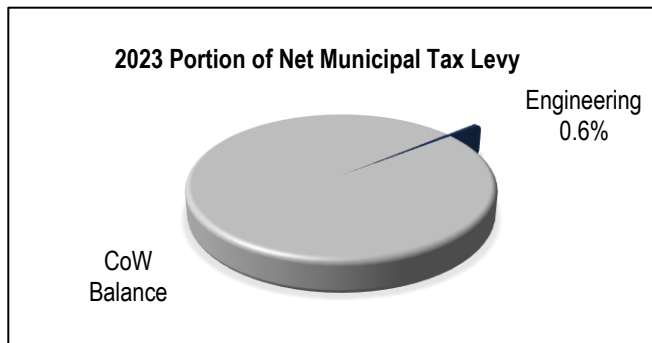
ENGINEERING

DEPARTMENTAL OVERVIEW


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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$5,338,928)	(\$6,597,807)
Annual Expense Budget	n/a	n/a	\$7,913,993	\$9,443,767
Annual Net Budget	n/a	n/a	\$2,575,065	\$2,845,960
Annual Net Variance	n/a	n/a	(\$243,858)	\$152,000
Variance as a % of Gross Budget	n/a	n/a	(3.1%)	1.6%

Historical amounts are not available due to realignment of departments.



2023 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Recovery of Expenditures	n/a	\$101,000	\$74,000	
User Fees, Permits & Charges	n/a	(\$142,000)	\$173,000	
Other Miscellaneous Revenue	n/a	(\$4,000)	(\$15,000)	
Expenses:				
Financial Expenses	n/a	(\$35,000)	(\$45,000)	
Minor Capital	n/a	(\$1,000)	(\$46,000)	
Salaries & Benefits	n/a	\$17,000	\$20,000	
Other Miscellaneous Expenditures	n/a	(\$2,000)	(\$9,000)	
Net Total	n/a	(\$66,000)	\$152,000	\$0

INFRASTRUCTURE SERVICES

ENGINEERING

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$152,000** **Surplus**

Recovery of Expenditures: \$74,000

The department is reporting an anticipated net surplus of \$74,000 in Recovery of Expenditures. This is mainly due to an increase in recoveries from capital projects. This anticipated surplus is offset against additional expenses within salaries and benefits in that area.

User Fees, Permits & Charges: \$173,000

User Fees, Permits & Charges are expected to result in a surplus of approximately \$173,000 by the end of 2023. This is a combination of the following variances:

- a) Expected deficit of (\$195,000) in Right of Way, caused by Sidewalk Cafe Fees being waived for 2023, as well as a decrease in the number of utility permits issued.
- b) Expected surplus of \$368,000 due to an increase in GIS User Fees received in the Geomatics area. This increase is largely attributable to the increases in construction.

Other Miscellaneous Revenue: (\$15,000)

Other Miscellaneous Revenue is anticipated to be in a deficit of (\$15,000) by year end. This is largely due to the decreased demand for the products previously contributing to the Other General Revenue account in Geomatics. Many of these products are now available on the City website at no charge.

Financial Expenses: (\$45,000)

There is a deficit of (\$45,000) anticipated in bank charges. This is a continuing trend caused by the increased use of credit cards for payments made to Right of Way.

Minor Capital: (\$46,000)

The projected deficit of (\$46,000) in the Minor Capital category is largely attributable to increased Computer Software expense in Geomatics.

Salaries & Benefits: \$20,000

The department is reporting an anticipated net surplus of \$20,000 in Salaries and Benefits mainly due to a number of position vacancies throughout the Engineering Division.

Other Miscellaneous Expenditures: (\$9,000)

There is an expected deficit of (\$9,000) in Other Miscellaneous Expenditures caused by increased Membership Fees & Dues and anticipated spending in Training Courses and Conference Registration by the end of the year.

INFRASTRUCTURE SERVICES

POLLUTION CONTROL

DEPARTMENTAL OVERVIEW

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

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

Historical amounts are not available due to realignment of departments.

2023 Portion of Net Municipal Levy

n/a

2023 Budgeted Full Time Equivalent (FTE)



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

VARIANCE DESCRIPTION

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

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

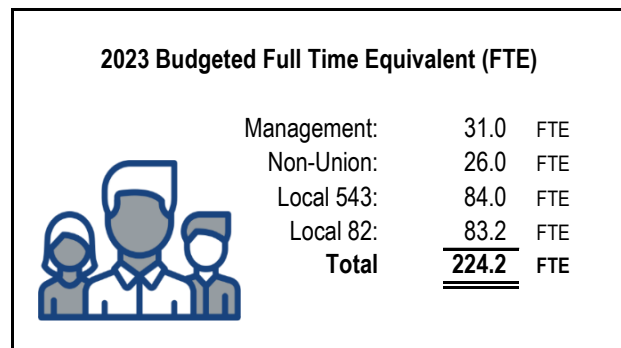
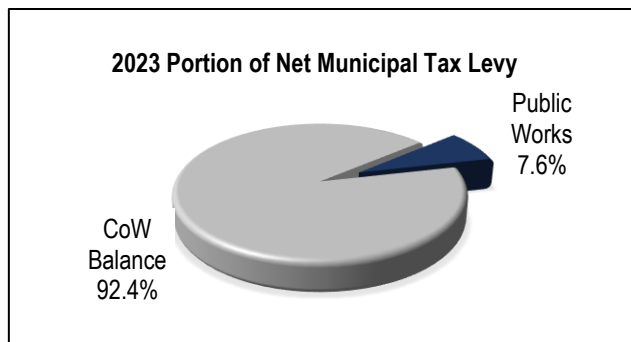
INFRASTRUCTURE SERVICES

PUBLIC WORKS

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$30,629,406)	(\$27,330,228)	(\$29,641,435)	(\$32,474,213)
Annual Expense Budget	\$59,855,262	\$56,609,038	\$58,680,331	\$64,764,224
Annual Net Budget	\$29,225,856	\$29,278,810	\$29,038,896	\$32,290,011
Annual Net Variance	(\$1,407,608)	(\$2,606,219)	(\$2,935,920)	\$900,000
Variance as a % of Gross Budget	(2.4%)	(4.6%)	(5.0%)	1.4%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Recovery of Expenditures	n/a	(\$500,000)	(\$665,000)	
User Fees, Permits & Charges	n/a	(\$400,000)	(\$450,000)	
Expenses:				
Operating & Maintenance Supplies	n/a	(\$250,000)	(\$370,000)	
Purchased Services	n/a	\$1,050,000	\$1,020,000	
Salaries & Benefits	n/a	\$1,050,000	\$1,365,000	
Net Total	n/a	\$950,000	\$900,000	\$0

INFRASTRUCTURE SERVICES

PUBLIC WORKS

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$900,000** *Surplus*

Recovery of Expenditures: (\$665,000)

A total deficit of (\$665,000) is estimated for 2023 related to reduced recovery revenue in the Field Services Division due to several staff vacancies.

User Fees, Permits & Charges: (\$450,000)

A deficit of (\$450,000) is projected for 2023 related to reduced parking ticket revenue. Parking ticket issuance continues to be below pre-COVID issuance levels at a rate of approximately (7.5%) as of August 31, 2023. In addition, there has been expected lost revenue due to delays implementing the 2023 approved increases for both safety related parking infractions and the administrative penalty fee, both implemented in May-June 2023.

Operating & Maintenance Supplies: (\$370,000)

A deficit of approximately (\$370,000) is anticipated for 2023 related to fuel pricing. The year to date average fuel pricing for January through August 2023 is 34% higher for all fuel types than the set budget, and at this time, prices are not expected to decrease.

Purchased Services: \$1,020,000

A surplus of approximately \$1,020,000 is possible for 2023 related to purchased services for the winter control service, Parking Enforcement, streetlight maintenance, and recycle collection. Should Windsor experience average winter conditions in the latter part of the year, a surplus of approximately \$1,000,000 may be realized for 2023. Based on statistics available for January through April, 2023, Windsor experienced a reduction of 38% in the number of days requiring salt, a reduction of 50% in the number of residential roll-outs, and a reduction of 40% in the number of winter control driving hours on main routes over the prior year, 2022, January through April. The final 2023 variance is dependent upon actual winter conditions and resulting service in the final quarter. In addition, a surplus of approximately \$175,000 is expected related to Parking Enforcement based on service savings experienced due to contractor staff vacancies; a deficit of approximately (\$90,000) is expected related to services for streetlight maintenance based on average costs for January through July 2023 experienced; and a deficit of (\$65,000) is expected as a result of timing issues related to the 2023 actual contract adjustments for CPI and fuel vs the budgeted adjustments calculated in the fall of 2022.

Salaries & Benefits: \$1,365,000

A projected overall surplus of approximately \$1,365,000 is estimated for 2023 related to salary and wage for all staff in Public Works. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations where required.

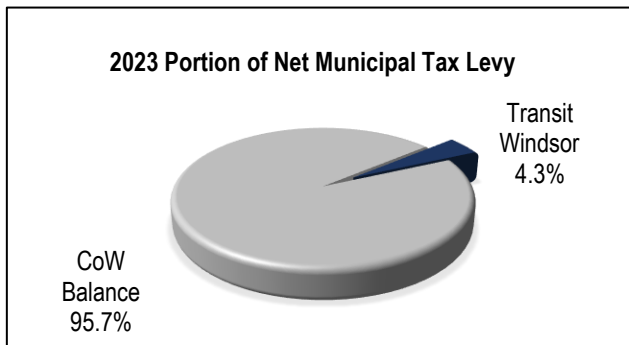
INFRASTRUCTURE SERVICES

TRANSIT WINDSOR


DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$21,175,090)	(\$21,264,650)	(\$22,896,391)	(\$24,776,135)
Annual Expense Budget	\$36,294,433	\$36,851,094	\$39,317,934	\$42,357,601
Annual Net Budget	\$15,119,343	\$15,586,444	\$16,421,543	\$17,581,466
Annual Net Variance	\$658,202	\$792,839	(\$1,048,416)	(\$2,629,000)
Variance as a % of Gross Budget	1.8%	2.2%	(2.7%)	(6.2%)



2023 Budgeted Full Time Equivalent (FTE)



Management:	15.0	FTE
Non-Union:	17.0	FTE
Hourly	262.0	FTE
Total	294.0	FTE

VARIANCE SUMMARY

Description	Q1	Q2	Q3	Year-End
Revenue:				
User Fees, Permits & Charges	n/a	(\$1,489,000)	(\$3,366,000)	
Expenses:				
Operating & Maintenance Supplies	n/a	\$185,000	\$249,000	
Purchased Services	n/a	\$22,000	\$35,000	
Salaries & Benefits	n/a	\$256,000	\$478,000	
Minor Capital	n/a	\$0	(\$25,000)	
Net Total	n/a	(\$1,026,000)	(\$2,629,000)	\$0

INFRASTRUCTURE SERVICES

TRANSIT WINDSOR

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$2,629,000)** **Deficit**

User Fees, Permits & Charges: (\$3,366,000)

Transit is projecting a net deficit of (\$3,366,000) under this category. It comprises of the following:

Transit Revenue: (\$3,416,500)

Transit Windsor is projecting a deficit of (\$3,416,500) for Transit Revenue. Transit has resumed full service operations, including Tunnel and Special Events. Although overall ridership is exceeding pre-pandemic levels, Transit has continued to experience lower ridership rates in non-student categories; hence, the fares collected are reduced from expected levels. The overall ridership in the non-student category is approximately 33% lower than budget. At the time of the Q2 variance projection, administration estimated the reduction in non-student revenue to be in the range of 10%. Based on ridership information obtained in subsequent months, the revenue projection has been further revised to reflect the lower than anticipated non-student ridership through the first three quarters of the year. This reduction in non-student fare revenue is attributable to several factors. A slow return to regular ridership post-pandemic, which other Ontario municipalities have also been experiencing. This could be due to riders finding other options to commute post-pandemic, a greater number of work from home options for employees, and an increase in student ridership resulting in lower capacity for non-student riders. Transit Windsor has continued to see a sharp rise in student ridership, coinciding with the influx of international students, as well as the launch of the Saints Pass for St. Clair College in September 2022. The increased student ridership rates are anticipated to continue for the remainder of the year. Although these increases have helped reduce the overall projected revenue deficit slightly and is factored in the overall calculations, they are not substantial enough to offset the larger than expected revenue shortfall in the non-student fare categories.

Another factor contributing to this deficit is the implementation of the 2023 Transit Windsor Service Plan in phases. Route 418X (representing approx. 45% of the approved service hours and budget) was launched on June 26, 2023. The remainder of the service changes, as approved in the 2023 Operating budget will not launch until early 2024 at the earliest, thereby impacting the projected revenue. The projected revenue loss due to delayed implementation is estimated at (\$742,000). This revenue shortfall due to the service delay also results in expenditure savings of approximately \$1.2 million in accounts such as fuel, salary & maintenance, as identified in the respective explanations below.

Another reason for revenue shortfall is the approved User Fee increase in the budget which was effective July 1.

INFRASTRUCTURE SERVICES

TRANSIT WINDSOR

Operating & Maintenance Supplies: \$249,000

Transit is projecting a surplus of \$248,600 in this category and it comprises of the following expenses:

Motor Fuels: \$150,400:

A projected surplus of approximately \$150,400 related to fuel is expected for 2023. This surplus can be mainly attributed to lower than budgeted consumption in the 2023 operating budget. Offsetting these savings is higher than anticipated fuel pricing for the year to date.

Vehicle Maintenance and Parts: \$73,700:

The vehicle maintenance and parts accounts are projected to have a year-end surplus of \$73,700. This can be attributed mainly to the additional budget approved in 2023 Operating budget for the 2023 Transit Windsor Service Plan. Due to a later than normal budget approval, Transit will not be able to implement the new routes until later in the year hence resulting in savings in this account.

Facility Operations- Labor Internal: \$24,500:

Due to lower than anticipated needs for caretaking and general facility maintenance charges until August, the department is projecting a surplus of \$24,500. As new service will be implemented later in the year, this variance may be impacted as the year progresses.

Purchased Service: \$35,000

The Advertising expense account is projected to have a year-end surplus of \$35,100. Due to the delayed resumption (May 26, 2023) of Special Events service, the advertising budget had not been used in the early part of 2023. It is expected that a return to historical levels of service will result in typical usage rates for the remainder of the year.

Salaries & Benefits: \$478,000

Transit Windsor is projecting a surplus of \$478,300 in overall Salaries and Wages for 2023. This surplus is attributable due to gapping for new positions approved in the 2023 operating budget. The other factor for these savings is attributable to other vacant position filled by new/temporary staff who are hired at lower steps than the budgeted levels.

The salary surplus is offset by additional wages paid (estimated at \$1.2M) due to the new legislation which was passed in December 2022, which mandates 10 sick days to be paid to federally regulated employers.

Minor Capital:(\$25,000)

Transit is forecasting a deficit of \$25,000 under this category. This is attributable to increase in computer expenses. Transit Windsor currently has a budget for computer supplies which funds the expenses related to computer licenses, supplies, software licenses etc. Over the years, new software has been purchased for fleet maintenance and additional licenses have been purchased without an increase to the budget.

MITIGATING STEPS

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

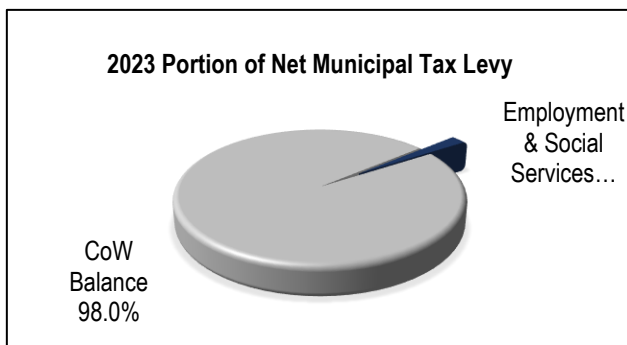
HUMAN & HEALTH SERVICES

EMPLOYMENT & SOCIAL SERVICES


DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$108,882,445)	(\$108,913,554)	(\$93,448,255)	(\$115,187,574)
Annual Expense Budget	\$116,969,007	\$116,559,418	\$101,037,567	\$123,194,263
Annual Net Budget	\$8,086,562	\$7,645,864	\$7,589,312	\$8,006,689
Annual Net Variance	\$1,673,697	\$1,568,805	\$1,267,504	\$403,000
Variance as a % of Gross Budget	1.4%	1.3%	1.3%	0.3%



2023 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	\$4,834,000	\$6,506,000	
Recovery of Expenditures	n/a	(\$336,000)	(\$363,000)	
Other Miscellaneous Revenue	n/a	\$9,000	\$8,000	
Expenses:				
Financial Expenses	n/a	(\$17,000)	(\$10,000)	
Minor Capital	n/a	(\$29,000)	(\$1,000)	
Operating & Maintenance Supplies	n/a	\$22,000	(\$19,000)	
Purchased Services	n/a	(\$2,953,000)	(\$2,977,000)	
Salaries & Benefits	n/a	\$933,000	\$1,079,000	
Transfers for Social Services	n/a	(\$2,068,000)	(\$3,802,000)	
Other Miscellaneous Expenditures	n/a	(\$44,000)	(\$18,000)	
Net Total	n/a	\$351,000	\$403,000	\$0

HUMAN & HEALTH SERVICES

EMPLOYMENT & SOCIAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$403,000** **Surplus**

Human & Health Services Office - \$24,000

The Human & Health Services Office is projected to end the year with a \$24,000 net City surplus mainly due to gapping.

Ontario Works (OW) Program Delivery - \$381,000

Ontario Works Program Delivery is primarily funded by the Province and County. The City's share of budgeted OW Program Delivery expenses equates roughly to 26.2 % of the gross cost. The following variances are summarized in terms of the City's share of the gross. Ontario Works Program Delivery is projected to end the year with a net City surplus of \$381,000 comprised of the following:

Staffing costs are projected to be lower than budget by \$489,000 mainly as a result of gapping. OW Caseload sizes levels have been increasing since the beginning of the year and the service needs of clients have been changing, as well. This has increased the Employment Related Expenses (employment supports, bus passes, and related stability supports) and is expected to lead to a (\$241,000) net City deficit. The surplus of \$133,000 in other miscellaneous accounts, such as Office Supply and Contracted Services, is due to implementing more efficient and cost-saving business processes.

Other Employment Services - \$0

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

100% Municipal Assistance and OW Financial Assistance - \$(2,000)

100% Municipal Assistance is projected to end the year with a net City deficit of \$(2,000) as a result of discretionary benefit costs being higher than expected and OW Financial Assistance programs are projected to be on budget.

Note: Due to the nature of the operations for Employment & Social Services, the variance descriptions are expressed by programs instead of major accounts.

HUMAN & HEALTH SERVICES

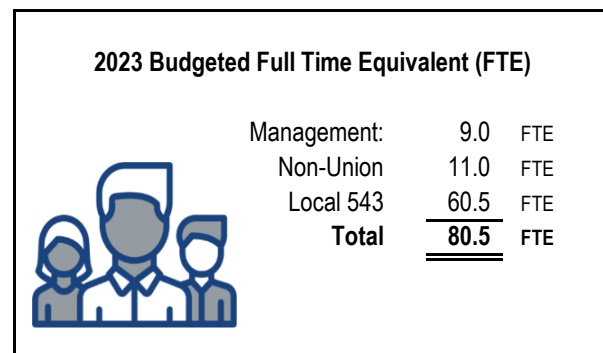
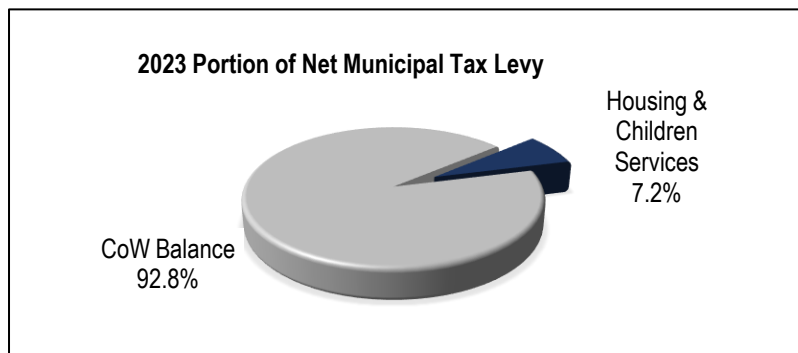
HOUSING & CHILDREN SERVICES

DEPARTMENTAL OVERVIEW

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

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$97,404,344)	(\$91,607,808)	(\$101,618,222)	(\$137,496,215)
Annual Expense Budget	\$121,172,301	\$116,465,816	\$129,200,728	\$166,764,770
Annual Net Budget	\$23,767,957	\$24,858,008	\$27,582,506	\$29,268,555
Annual Net Variance	\$1,664,625	\$43,423	(\$1,406,961)	(\$661,000)
Variance as a % of Gross Budget	1.4%	0.0%	(1.1%)	(0.4%)



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	\$5,548,000	\$4,614,000	
Recovery of Expenditures	n/a	(\$38,000)	\$1,567,000	
Transfers from Other Funds	n/a	\$545,000	\$545,000	
Expenses:				
Minor Capital	n/a	(\$16,000)	(\$17,000)	
Operating & Maintenance Supplies	n/a	\$5,000	\$7,000	
Purchased Services	n/a	\$699,000	\$824,000	
Salaries & Benefits	n/a	\$356,000	\$333,000	
Transfers for Social Services	n/a	(\$6,744,000)	(\$8,390,000)	
Utilities, Insurance & Taxes	n/a	\$7,000	\$7,000	
Other Miscellaneous Expenditures	n/a	(\$61,000)	(\$151,000)	
Net Total	n/a	\$301,000	(\$661,000)	\$0

HUMAN & HEALTH SERVICES

HOUSING & CHILDREN SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$661,000) Deficit**

As detailed below, a combined year-end City deficit of **(\$661,000)** is projected for Housing and Children's Services and Windsor Essex Community Housing Corporation (CHC).

Housing Services and CHC is projecting a net city deficit of **(\$770,000)**.

A projected net City deficit of **(\$361,000)** is expected due to increased Non-Profit Housing subsidy cost in 2023, as well as from the reconciliation of service provider fiscal year-end reports. Offsetting this deficit is a projected net city surplus of **\$142,000** in Rapid Housing Initiative (RHI) operating funding as a result of the delay in the completion of the projects. In addition a net City Surplus of **\$301,000** is projected for the Windsor Essex Housing Benefit (WEHB) program. Also, a net city surplus of **\$92,000** is being projected due to higher than budgeted County revenue and a projected Administration surplus of **\$34,000** due to staff gapping.

CHC is also projecting a net city subsidy deficit of **(\$1,569,000)**. This deficit is primarily the result of unit restoration costs and increased costs for insurance premiums and insurance loss events; offset by subsidy savings realized due to social housing mortgage maturities.

At Q3 these above deficits are expected to be offset by a one time **\$591,000** Net City surplus (Gross \$921,000) from River Park Non-Profit related to a prior year expenditure recovery that was not accrued.

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

Emergency Preparedness is projecting a **\$34,000** City surplus as a result an accrued prior year expense being realized at a lower amount. In addition, the savings was offset by an unbudgeted salary rate increase.

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

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

MITIGATING STEPS

Housing Services is continuing to work closely with CHC to identify and mitigate the current deficit. The majority of the deficit is due to the turnover of existing units. CHC cannot predict, who will leave CHC units. However, with a current waitlist of over 7,500 applicants in need of housing, CHC has very limited means to fully reduce or control this deficit.

Note: Due to the nature of the operations for Housing & Children Services, the variance descriptions are expressed by programs instead of major accounts.

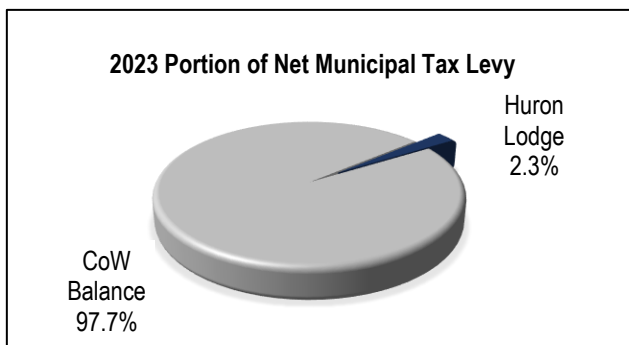
HUMAN & HEALTH SERVICES

HURON LODGE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$16,950,506)	(\$18,004,118)	(\$18,059,248)	(\$22,410,512)
Annual Expense Budget	\$24,747,809	\$26,132,683	\$26,521,327	\$31,984,347
Annual Net Budget	\$7,797,303	\$8,128,565	\$8,462,079	\$9,573,835
Annual Net Variance	\$1,033,330	\$522,202	\$1,060,768	\$1,100,000
Variance as a % of Gross Budget	4.2%	2.0%	4.0%	3.4%



2023 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	\$780,000	\$1,130,000	
User Fees, Permits & Charges	n/a	\$0	\$70,000	
Expenses:				
Minor Capital	n/a	(\$185,000)	(\$275,000)	
Operating & Maintenance Supplies	n/a	(\$180,000)	(\$260,000)	
Purchased Services	n/a	(\$220,000)	(\$365,000)	
Salaries & Benefits	n/a	\$750,000	\$840,000	
Other Miscellaneous Expenditures	n/a	\$0	(\$40,000)	
Net Total	n/a	\$945,000	\$1,100,000	\$0

HUMAN & HEALTH SERVICES

HURON LODGE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$1,100,000** **Surplus**

Grants & Subsidies: \$1,130,000

Huron Lodge is projecting to end the year with a estimated surplus in the Ministry of Long-Term Care (MLTC) funding account due to one-time provincial funding programs such as COVID-19 Funding for \$490,000, Minor Capital Funding, \$90,000, Medication Safety Funding, \$90,000, Infection Prevention and Control for Staff & Training, \$210,000. The corresponding deficits are explained below for Minor Capital, Operating & Maintenance Supplies, and Purchased Services. An increase in annualized funding to assist with inflationary pressures adds \$250,000 to the surplus.

User Fees, Permits & Charges: \$70,000

On July 1, 2023 the Ministry of Long-Term Care raised the accommodation rates for residents. With the current occupancy trends, Huron Lodge expects to see a surplus of \$70,000 in this account at December 31, 2023.

Minor Capital: (\$275,000)

The MLTC is providing one-time funding streams for minor capital. Eligible expenditures for building equipment and technology to aide in clinical documentation are fully funded and amount to approximately (\$180,000) while other nursing equipment purchased for direct care is expected to add an estimated (\$95,000) to the deficit.

Operating & Maintenance Supplies: (\$260,000):

Additional spending for PPE and chemicals in the first due to outbreak total approximately (\$40,000) which is offset by COVID-19 Funding. The remainder of the negative variance (\$220,000) is attributed to the unstable prices in all areas of the operations including paper products in nursing dietary and administration areas. The additional annualized funding increases of \$250,000 for inflation offset this negative variance.

Purchased Services: (\$365,000):

This projected deficit is primarily due to additional caretaking and security services (\$300,000) at Huron Lodge of which the MLTC provided COVID-19 funding to offset the additional costs. Additionally, Huron Lodge continued some additional infection control shifts beyond the COVID-19 funding period with the caretaking provider to continue enhanced cleaning protocols as the home is experiencing more than average outbreak occurrences.

Salaries and Benefits: \$840,000

Huron Lodge is expecting a surplus in salary accounts of approximately \$840,000 The department is working with Human Resources and Finance departments to fill the positions necessary to meet the MLTC targets and adjust the budget accordingly as approved by S172/2021 CR35/2022 CAO297/2023.

Other Miscellaneous Expenditure: (\$40,000):

This projected deficit is primarily due membership fees and professional dues. Due to several years of incremental annual increases in these fees, the department will adjust the budget line within the overall existing budget to mitigate this variance in the future.

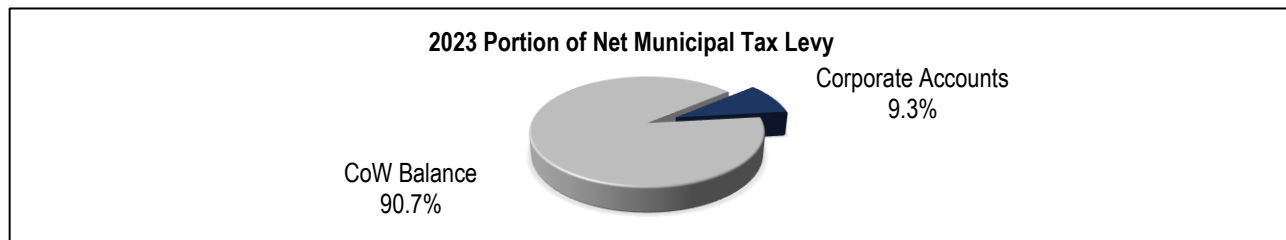
CORPORATE

CORPORATE ACCOUNTS

DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$217,748,697)	(\$131,127,456)	(\$135,372,275)	(\$98,013,549)
Annual Expense Budget	\$242,097,940	\$162,129,721	\$219,926,715	\$188,467,125
Annual Net Budget	\$24,349,243	\$31,002,265	\$84,554,440	\$90,453,576
Annual Net Variance	\$3,648,165	\$2,491,934	\$5,297,210	\$1,542,000
Variance as a % of Gross Budget	1.5%	1.5%	2.4%	0.8%



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Investment Income & Dividends	n/a	(\$675,000)	(\$400,000)	
Recovery of Expenditures	n/a	\$0	(\$445,000)	
User Fees, Permits & Charges	n/a	\$0	\$1,388,000	
Expenses:				
Salaries & Benefits	n/a	\$950,000	\$950,000	
Transfers to External Agencies	n/a	\$0	(\$32,000)	
Utilities, Insurance & Taxes	n/a	(\$100,000)	\$100,000	
Other Miscellaneous Expenditures	n/a	(\$7,000)	(\$19,000)	
Net Total	n/a	\$168,000	\$1,542,000	\$0

CORPORATE

CORPORATE ACCOUNTS

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$1,542,000** *Surplus*

Investment Income & Dividends: (\$400,000)

Capital Interest Income: \$1,600,000

A year-end surplus of \$1,600,000 is being projected in Capital interest Income with the vast majority due to increasing interest rates resulting from the Bank of Canada's rate increases in 2023.

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

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

Recovery of Expenditures: (\$445,000)

Program Support Recoveries \$455,000:

A year-end surplus of \$455,000 is being projected in Program Support Recoveries due to additional program funding available within Employment & Social Services.

Convoy Cost Recoveries (\$900,000):

Administration estimated that total costs of \$6,995,406 was required to manage the emergency. Administration was informed that only 50% of the \$1,780,982 in legal costs (City and Windsor Police Services) were approved resulting in a shortfall of \$890,491. In addition, \$10,000 related to foregone transit revenue was not approved for a total variance of \$900,491.

User Fees, Permits & Charges: \$1,388,000

A year-end surplus of \$1,388,000 is being projected in Interest and Penalties on Taxes Receivable.

Salaries & Benefits: \$950,000

The Corporate Salary & Wage Provision is projected to end the year with a surplus of approximately \$950,000. This budget contains provisions for JJE, unanticipated WSIB costs, an overtime provision for eligible non-union members, and a general contingency provision. This account contains provisions and accruals for various collective agreements that have been updated to reflect expected costs for the current year.

Fringe Benefits: \$0

Although a total deficit of (\$2.3M) is being projected for all Fringe Benefit Departments, any deficits will be mitigated by a transfer from the Fringe Stabilization Reserve.

Green Shield (\$1,200,000): Based on current trends, the Green Shield account is estimated to be approximately \$1.2 million over budget. Administration will continue to monitor this account closely throughout the balance of the year.

Group Life Insurance (\$93,000): A deficit of (\$93,000) is projected for Group Life Insurance due to greater than average death claims throughout the year.

Short Term Disability (Transit Windsor) (\$58,000): A projected deficit of (\$58,000) is estimated based on a larger number and more lengthy claims in 2023.

Long Term Disability Payments (\$98,000): A projected deficit of (\$98,000) is estimated 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.

CORPORATE

CORPORATE ACCOUNTS

Employment Insurance (\$100,000): A projected (\$100,000) deficit is estimated due to current versus budgeted headcounts.

Canada Pension Plan (\$400,000): A projected (\$400,000) deficit is estimated due to current versus budgeted headcounts.

Employee Health Tax (\$139,000): A projected (\$139,000) deficit is estimated due to accruals recorded for unsettled contracts for the following groups:

2023 Windsor Police Service

2019-2022 Non-Union Salary Market Review

2020-2023 Fire & Rescue Services

2020-2023 Ontario Nurses Association

Sick Leave Gratuity (\$251,000): A projected (\$251,000) deficit is estimated based on actual expenses as of August 31. This account is used to capture the sick leave gratuity payout to eligible retirees, however, this budget is difficult to predict as the timing of employee retirements is often uncertain.

Transfers to External Agencies: (\$32,000)

Waiver of Fees: (\$32,000)

A year-end deficit of (\$32,000) is being projected in Waiver of Fees

Utilities, Insurance, Taxes: \$100,000

A year end Surplus of \$100,000 in being projected in Corporate Utilities.

Electricity: (\$16,000)

A year end deficit of (\$16,000) is being projected in Electricity primarily driven by consumption, offset by a lower rate than budget

Water: \$9,000

A year end surplus of \$9,000 is being projected in Domestic Water primarily driven by consumption

Natural Gas: \$108,000

A year end surplus of \$108,000 is being projected in Natural Gas primarily driven by consumption

District Energy: (\$1,000)

A year end deficit of (\$1,000) is being projected in District Energy

Other Miscellaneous Expenditures: (\$19,000)

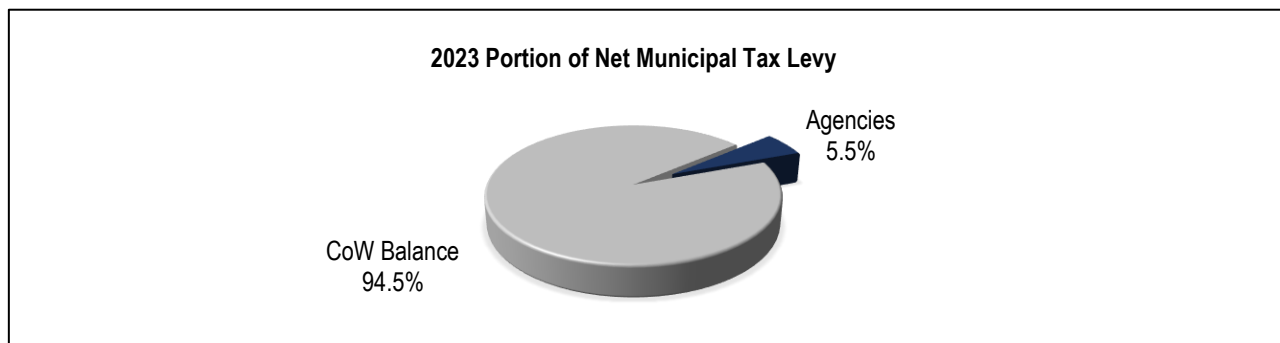
A year-end deficit of (\$19,000) is being projected in various miscellaneous items within the Corporate Accounts budget.

AGENCIES, BOARDS & COMMITTEES

AGENCIES

DEPARTMENTAL OVERVIEW

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



VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Transfers to External Agencies	n/a	\$346,000	\$346,000	
Net Total	n/a	\$346,000	\$346,000	\$0

VARIANCE DESCRIPTION

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

Transfers to External Agencies: \$346,000

EMS / Land Ambulance: \$139,000

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

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

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

AGENCIES, BOARDS & COMMITTEES

AGENCIES

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

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

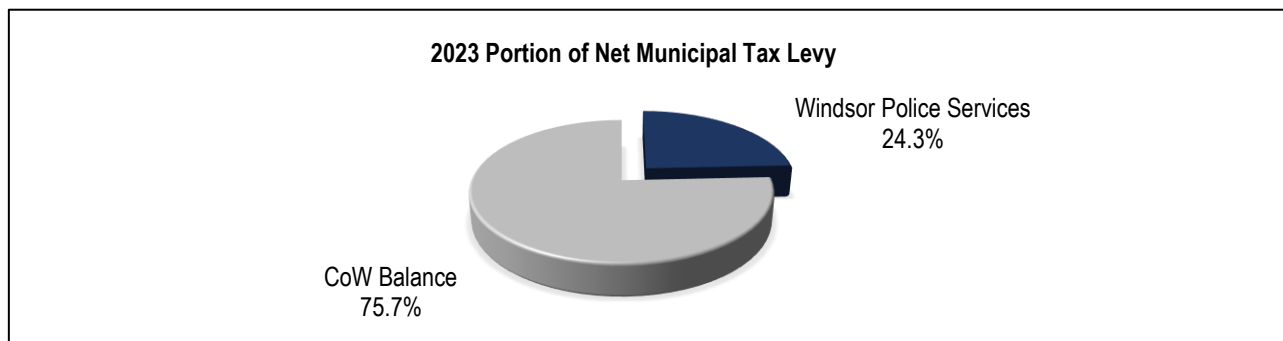
AGENCIES, BOARDS & COMMITTEES

WINDSOR POLICE SERVICES

DEPARTMENTAL OVERVIEW

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

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



VARIANCE DESCRIPTION

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

\$0

OTHER FUNDING SOURCES

ON-OFF STREET PARKING RESERVE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$400,000)	(\$360,000)	
Expenses:				
Salaries & Benefits	n/a	\$65,000	\$100,000	
Net Total	n/a	(\$335,000)	(\$260,000)	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **(\$260,000)** *Deficit*

Budgeted Transfer to Reserve	Projected Transfer to Reserve	Projected Year- End Deficit
\$1,557,853	\$1,297,853	(\$260,000)

The On-Off Street Parking Division is expecting an overall net deficit of (\$260,000) for the year, which will result in a reduced transfer to the On-Off Street Parking reserve for the year. The current balance in the reserve is \$887,043 (net of encumbrances). The material causes of this expected variance are outlined below.

User Fees, Permits & Charges: (\$360,000)

A total deficit of (\$360,000) is estimated for 2023 related to reduced hourly and monthly parking revenue. This estimate is based on year to date trends in 2023 as compared to previous years both pre and post pandemic.

Salaries & Benefits: \$100,000

A projected overall surplus of approximately \$100,000 is estimated for 2023 related to salary and wage for all staff in the On-Off Street Parking Division of Public Works. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations where required. Offsetting the overall salary and wage surplus is an expected deficit related to permanent gapping charges for the year.

MITIGATING STEPS

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

OTHER FUNDING SOURCES

BUILDING PERMIT RESERVE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	\$6,500,000	\$6,014,000	
Expenses:				
Financial Expenses	n/a	\$0	(\$40,000)	
Operating & Maintenance Supplies	n/a	\$0	(\$5,000)	
Purchased Services	n/a	(\$536,000)	(\$533,000)	
Salaries & Benefits	n/a	\$990,000	\$1,127,000	
Other Miscellaneous Expenditures	n/a	\$0	(\$12,000)	
Net Total	n/a	\$6,954,000	\$6,551,000	\$0

VARIANCE DESCRIPTION

The total departmental Permit Services year-end variance is projected to be: **\$6,551,000** *Surplus*

OTHER FUNDING SOURCES

BUILDING PERMIT RESERVE

User Fees, Permits & Charges: \$6,014,000

Building permit revenue at year end is expected to be in a surplus position of \$6,014,000. The surplus in permit revenue is largely due to larger building construction projects such as the Nextstar Battery plant. The battery plant is expected to generate \$6,000,000 in revenue in 2023 and \$2,000,000 in 2024.

Financial Expenses: (\$40,000)

The Building Department is expecting a deficit by year-end totaling (\$40,000) for bank charges due to an unexpected number of large dollar permits being paid for by credit cards.

Operating & Maintenance Supplies:(\$5,000)

The Building Department is expecting a deficit by year-end totaling (\$5,000) mainly due to Promotional material that was purchased for job fairs and staff as well as specific First Aid supplies that were required in order to be on the Battery Plant work site.

Purchased Services: (\$533,000)

Administration of the Building Department is expecting an operating surplus of \$7,087,000 within the Building Services portion of the budget (direct costs). However, after the allocation of indirect costs (beyond Building Services control) expected for the year totalling \$536,000, the overall transfer to the building permit reserve is anticipated to be a net surplus of \$6,551,000. The surplus transfer will go towards the Building Reserve fund that had a beginning balance of \$2,613,049. After the transfer, the Building Reserve Fund's new balance should have a surplus of \$9,164,049.

The \$536,000 deficit expected in Program Support cost is offset by a small surplus of \$3,000 in Postage expense.

Salaries & Benefits: \$1,127,000

The key reason for the staff gaping of \$1,127,000 is due to the delay in hiring of several positions in the Building Department due to new positions being created following the department's major reorganization approved during 2023 Budget (BI 2023-0069).

Other Miscellaneous Expenditures: (\$12,000)

The Building Services Department is expecting an overall miscellaneous expense deficit of (\$12,000) which is made up of ,training and travel expenses.

OTHER FUNDING SOURCES

SEWER SURCHARGE RESERVE

VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	\$705,000	\$741,000	
Other Miscellaneous Revenue	n/a	\$0	(\$3,690,000)	
Expenses:				
Operating & Maintenance Supplies	n/a	(\$68,000)	(\$100,000)	
Purchased Services	n/a	(\$82,000)	(\$388,000)	
Salaries & Benefits	n/a	\$322,000	\$435,000	
Transfers to Reserves & Capital Funds	n/a	\$0	\$4,200,000	
Utilities, Insurance & Taxes	n/a	\$0	(\$174,000)	
Net Total	n/a	\$877,000	\$1,024,000	\$0

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be: **\$1,024,000** **Surplus**

Sewer Surcharge

The City is expecting an overall surplus of approximately \$1,024,000 in Sewer Surcharge with PW Operating expecting a surplus of approximately \$270,000 (Salaries and Benefits) and Pollution Control is expecting a surplus of approximately \$754,000.

User Fees, Permits & Charges: \$741,000

The department is reporting a surplus of \$741,000 in User Fees, Permits & Charges. The majority of this surplus is from Sewage Treatment recoveries from 3rd parties. The budgets on Sewer Treatment Recoveries have not been updated for several years even though rates have been increasing. This is discussed within a budget issue requesting a revenue budget increase in the 2024 Operating Budget.

Other Miscellaneous Revenue: (\$3,690,000)

The Pollution Control department is reporting a surplus of \$510,000 for recoveries from backwash from the Windsor Utilities Commission. The budget on this recovery has not been updated for several years even though the sewer surcharge rates have been increasing. This is discussed in a budget issue requesting a revenue budget increase in the 2024 Operating Budget. Offsetting this anticipated surplus of revenue is an anticipated deficit for other Sewer Surcharge-related miscellaneous revenue of approximately (\$4,200,000) for 2023. Due to the timing of the implementation of the 2023 rates, it is anticipated that revenue will be slightly lower than budgeted. However, this is currently being offset by a surplus in Transfers to Reserves & Capital Funds as noted below. Based on current patterns, no additional loss of revenue is expected to be incurred. However, there is a risk that a change in consumption patterns could further impact revenue during the remainder of the year. Revenue and expenses will continue to be assessed and appropriate adjustments will continue to be made throughout the year.

Operating & Maintenance Supplies: (\$100,000)

A projected deficit of (\$100,000) on chemicals, fuels, and oils in LRWRP, which is about 2% over budget. A budget issue increased chemicals, fuels, and oils in 2023. Administration is proceeding with a further budget increase request in 2024 given continued inflationary pressures on these specific accounts.

OTHER FUNDING SOURCES

SEWER SURCHARGE RESERVE

Purchased Services: (\$388,000)

Contracted Services expenses paid to Synagro is projecting to a deficit of about (\$127,000). The budget was increased in 2023 for inflationary pressures. This deficit is about 9% over budget. The remaining portion of the deficit (\$261,000) is from other external professional fees. Administration is proceeding with a budget increase request in 2024 for these specific accounts.

Salaries & Benefits: \$435,000

A projected overall surplus of approximately \$270,000 in Public Works is estimated for 2023 related to salary and wage for all staff in Public Works. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations, where required. Offsetting the overall salary and wage surplus is an expected deficit related to permanent gapping charges for the year. In Pollution Control, there is an expected surplus of \$165,000 related to salary and wage for all staff due to gapping and vacancies across the department.

Transfers to Reserves & Capital Funds: \$4,200,000

Transfer to Capital Funds is anticipated to be in a surplus of approximately \$4,200,000, which is due to a holdback in sewer surcharge capital transfers. This is to offset the anticipated deficit of Sewer Surcharge revenue due to the timing of the implementation of the 2023 rates as noted above. As noted above, based on current patterns, no additional loss of revenue is expected to be incurred. However, there is a risk that a change in consumption patterns could further impact revenue during the remainder of the year. Revenue and expenses will continue to be assessed and appropriate adjustments will continue to be made throughout the year.

Utilities, Insurance & Taxes: (\$174,000)

Utilities is projecting to a year-end deficit of (\$174,000). This is a significant change from Q2 projections, which projected a utilities deficit of (\$883,000). This is due to decreased consumption in Gas and a flat rate change in Hydro. The estimate was provided by Corporate Finance. Utilities in Pollution Control are expected to be increased corporately in 2024.