

Operating Budget Variance Summary by Department

Department	2024 Gross Budget	2024 Net Budget	Q1 Projected Variance	Q2 Projected Variance	Q3 Projected Variance	Year-End Final Variance	% of Gross Budget
Fire & Rescue	\$57,607,535	\$55,504,013	n/a	(\$1,551,000)	(\$1,426,000)		(2.69%)
Legal	\$14,462,972	\$6,765,382	n/a	(\$665,000)	(\$543,000)		(4.60%)
Taxation & Financial Projects	\$4,191,258	\$649,312	n/a	(\$582,000)	(\$500,000)		(13.89%)
Corporate Security	\$3,998,394	\$1,404,244	n/a	\$34,000	(\$399,000)		0.85%
Public Works	\$64,702,367	\$33,482,267	n/a	\$775,000	(\$357,000)		1.20%
Human Resources	\$7,746,698	\$6,761,299	n/a	(\$353,000)	(\$353,000)		(4.56%)
Parks & Facilities	\$40,973,329	\$31,499,349	n/a	(\$34,000)	(\$142,000)		(0.08%)
Building Services	\$9,493,128	\$1,449,696	n/a	(\$171,000)	(\$141,000)		(1.80%)
Financial Accounting	\$3,404,853	\$2,731,303	n/a	\$0	\$0		0.00%
Asset Planning	\$1,598,313	\$739,513	n/a	\$0	\$0		0.00%
CAO's Office	\$1,200,218	\$1,200,218	n/a	\$0	\$0		0.00%
Economic Development	\$2,285,949	\$2,194,123	n/a	\$0	\$0		0.00%
Library Services	\$9,068,428	\$8,196,393	n/a	\$0	\$0		0.00%
Mayor's Office	\$504,893	\$504,893	n/a	\$0	\$0		0.00%
Pollution Control	\$25,201,078	\$0	n/a	\$0	\$0		0.00%
Transit Windsor	\$45,840,469	\$17,618,928	n/a	\$0	\$0		0.00%
Planning & Development	\$5,561,286	\$3,560,106	n/a	\$10,000	\$0		0.18%
Information Technology	\$11,480,842	\$8,920,319	n/a	\$0	\$40,000		0.00%
City Council	\$1,149,967	\$992,976	n/a	\$0	\$49,000		0.00%
Financial Planning	\$4,922,080	\$3,379,996	n/a	\$28,000	\$100,000		0.57%
Equity & Diversity	\$472,345	\$359,072	n/a	\$56,000	\$105,000		11.86%
Engineering	\$10,024,571	\$2,923,403	n/a	\$57,000	\$122,000		0.57%
Communications	\$4,374,801	\$3,693,768	n/a	\$77,000	\$122,000		1.76%
Recreation & Culture	\$27,592,532	\$14,706,566	n/a	(\$83,000)	\$280,000		(0.30%)
Council Services	\$7,251,786	\$4,013,349	n/a	\$67,000	\$294,000		0.92%
Housing & Children Services *	\$159,319,871	\$16,256,853	n/a	(\$751,000)	\$356,000		(0.47%)
Huron Lodge	\$35,232,654	\$10,152,534	n/a	\$545,000	\$590,000		1.55%
Employment & Social Services	\$149,452,140	\$8,395,577	n/a	\$630,000	\$797,000		0.42%
Corporate Accounts	\$194,461,508	\$92,228,244	n/a	\$2,444,000	\$4,268,000		1.26%
Sub-Total: City Departments	\$903,576,265	\$340,283,696	n/a	\$533,000	\$3,262,000	\$0	0.06%
Police Services	\$123,958,993	\$103,576,858	n/a	(\$3,000,000)	(\$3,500,000)		(2.42%)
Housing Corporation	\$25,608,108	\$16,831,885	n/a	(\$482,000)	(\$486,000)		(1.88%)
Agencies	\$24,522,485	\$24,421,887	n/a	\$668,000	\$668,000		2.72%
Sub-Total: ABC's	\$174,089,586	\$144,830,630	n/a	(\$2,814,000)	(\$3,318,000)	\$0	(1.62%)
Total: Municipal	\$1,077,665,851	\$485,114,326	n/a	(\$2,281,000)	(\$56,000)	\$0	(0.21%)


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.

Historical 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	\$160,731	\$30,288
Variance as a % of Gross Budget	8.6%	0.3%	14.6%	2.8%

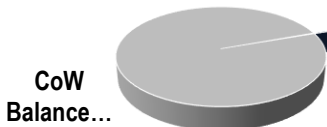
2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Sr. Mngr.	1.0
Management:	1.0
Non-Union:	<u>3.0</u>
Total	5.0

2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$1,200,218	\$431,045,100	\$432,245,318



Department
0.3%

2024 Year-End Projection: \$0

Second Quarter

VARIANCE SUMMARY & DESCRIPTION

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. A year-end variance is not projected at this time.


Corporate Security

DEPARTMENTAL OVERVIEW

The Security and Special Activities Unit provides 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.

Historical 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	(\$261,565)
Variance as a % of Gross Budget	n/a	n/a	9.3%	(6.7%)

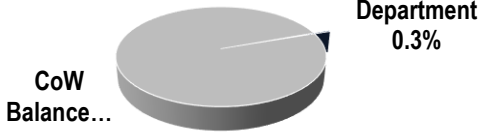
2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Management:	1.0
Non-Union:	1.0
Local 543:	<u>17.2</u>
Total	19.2

2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$1,404,244	\$430,841,074	\$432,245,318



Department 0.3%

2024 Year-End Projection: (\$399,000)

Third Quarter Deficit

Corporate Security

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Other Miscellaneous Revenue	n/a	\$10,000	\$10,000	
Expenses:				
Purchased Services	n/a	\$0	(\$450,000)	
Salaries & Benefits	n/a	\$24,000	\$41,000	
Net Total	n/a	\$34,000	(\$399,000)	\$0

Other Miscellaneous Revenue	\$10,000
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A year end surplus of \$10,000 is being projected in revenue due to ad hoc enhanced cleaning services provided to tenants at 400 City Hall Square that is above contractual service agreement.

Purchased Services	(\$450,000)
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A year end deficit of (\$450,000) is being projected in Purchased Services as a result of the new security guard services contract with pricing terms higher than anticipated. This variance is consistent with what was previously reported to Council.

Salaries & Benefits	\$41,000
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A year end surplus of \$41,000 in Salaries is being projected due to salary gapping.

MITIGATING MEASURES

Corporate Security will continue to review it's usage of corporate security guards and ensure external services are used in the most efficient and cost-effective manner. A Corporate Security master plan is also expected to result in operational efficiencies.


City Council

DEPARTMENTAL OVERVIEW

Ontario Municipalities are governed by municipal councils. The role of municipal councils is to provide direction on matters governing municipal services, 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).

Historical 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	\$17,355
Variance as a % of Gross Budget	4.7%	5.6%	15.7%	1.5%

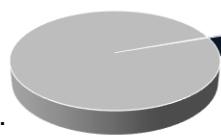
2024 Budgeted Full Time Equivalent (FTE)



Mayor:	<u>FTE</u> 1.0
Councillors:	<u>10.0</u>
Total	11.0

2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$992,976	\$431,252,342	\$432,245,318



Department
0.3%

2024 Year-End Projection:

\$49,000

Second Quarter

Surplus

City Council

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Other Miscellaneous Revenue	n/a	\$0	\$25,000	
Expenses:				
Purchased Services	n/a	\$0	\$11,000	
Other Miscellaneous Expenditures	n/a	\$0	\$13,000	
Net Total	n/a	\$0	\$49,000	\$0

Other Miscellaneous Revenue \$25,000

There is a projected \$25,000 surplus in miscellaneous revenue due to increased recoveries from Boards and Commissions.

Purchased Services \$11,000

A surplus is projected in Purchased Services due to small surpluses in items such as business meetings and travel.

Other Miscellaneous Expenditures \$13,000

There is projected \$13,000 surplus related to unspent funds within the Council Committee's overall budget. The surplus is one-time and is not expected to continue in 2025.

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.

Historical 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%

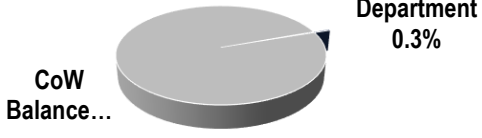
2024 Budgeted Full Time Equivalent (FTE)



FTE
n/a

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$504,893	\$431,740,425	\$432,245,318



Department 0.3%

CoW Balance...

2024 Year-End Projection: \$0

Second Quarter

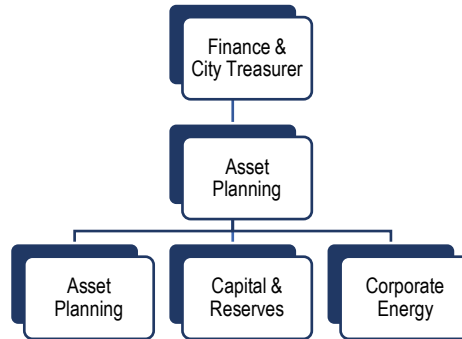
VARIANCE SUMMARY & DESCRIPTION

A year-end variance is not projected at this time.

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.



Historical 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)	\$72,293
Variance as a % of Gross Budget	n/a	n/a	(1.9%)	4.7%

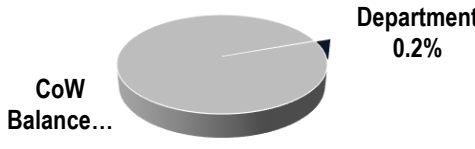
2024 Budgeted Full Time Equivalent (FTE)



Management:	FTE	4.0
Non-Union:	FTE	6.0
Total	FTE	10.0

2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$739,513	\$431,505,805	\$432,245,318



Department
0.2%

2024 Year-End Projection: \$0

Third Quarter

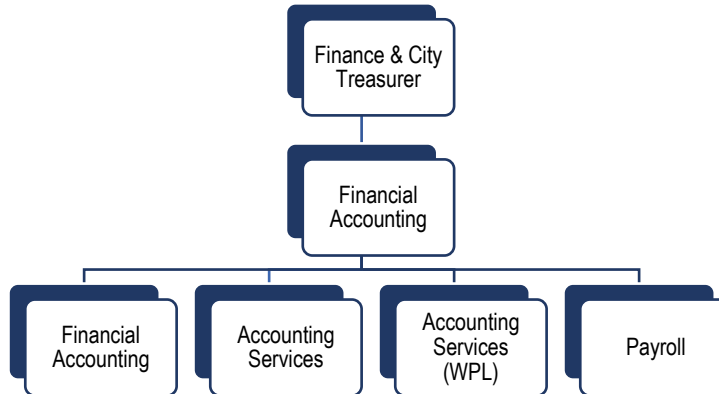
VARIANCE SUMMARY & DESCRIPTION

A year-end variance is not projected at this time.

Financial Accounting


DEPARTMENTAL OVERVIEW

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



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

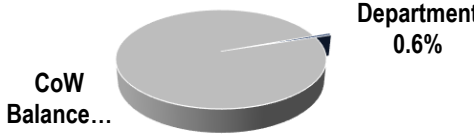
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	6.0
Non-Union:	6.0
Local 543:	17.0
Total	29.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$2,731,303	\$429,514,015	\$432,245,318



CoW Balance... Department 0.6%

2024 Year-End Projection: \$0

Third Quarter

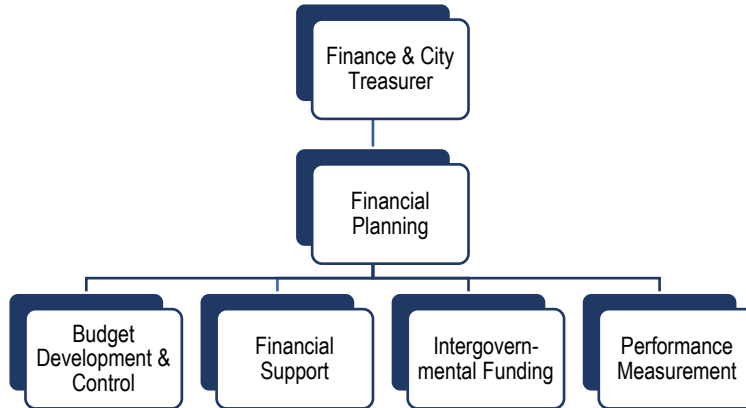
VARIANCE SUMMARY & DESCRIPTION

A year-end variance is not projected at this time.

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.



Historical 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	(\$71,298)
Variance as a % of Gross Budget	n/a	n/a	2.5%	(1.7%)

2024 Budgeted Full Time Equivalent (FTE)

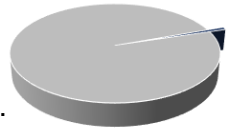


	FTE
Management:	6.0
Non-Union:	26.0
Local 543:	3.0
Total	35.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$3,379,996	\$428,865,322	\$432,245,318

Department 0.8%



CoW Balance...

2024 Year-End Projection: \$100,000

Third Quarter Surplus

Financial Planning

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Minor Capital	n/a	(\$10,000)	\$0	
Salaries & Benefits	n/a	\$50,000	\$100,000	
Other Miscellaneous Expenditures	n/a	(\$12,000)	\$0	
Net Total	n/a	\$28,000	\$100,000	\$0

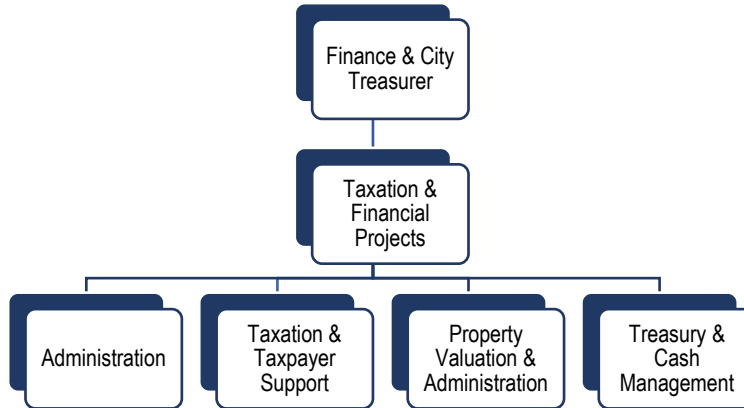
Salaries & Benefits	\$100,000
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A year-end surplus of \$100,000 in Salaries is being projected as a result of gapping.

Taxation & Financial Projects


DEPARTMENTAL OVERVIEW

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



Historical 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)	(\$241,779)
Variance as a % of Gross Budget	n/a	n/a	(7.7%)	(6.5%)

2024 Budgeted Full Time Equivalent (FTE)

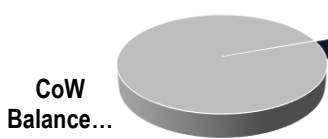


	FTE
Sr. Mngr.	1.0
Management:	5.0
Non-Union:	11.0
Local 543:	14.0
Total	31.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$649,312	\$431,596,006	\$432,245,318

Department 0.2%



2024 Year-End Projection: (\$500,000)

Third Quarter Deficit

Taxation & Financial Projects

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$565,000)	(\$498,000)	
Expenses:				
Purchased Services	n/a	(\$50,000)	(\$58,000)	
Salaries & Benefits	n/a	\$33,000	\$56,000	
Net Total	n/a	(\$582,000)	(\$500,000)	\$0

User Fees, Permits & Charges	(\$498,000)
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A year-end deficit of (\$498,000) is projected for net external revenues as a result of lower than anticipated volume of transactions.

Purchased Services	(\$58,000)
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A year-end deficit of (\$58,000) is projected for Purchased Services as a result of anticipated postage & courier, imaging & printing, other professional services including armoured car services and mailing services related to property tax billings.

Salaries & Benefits	\$56,000
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A year-end surplus of \$56,000 is projected within Salaries & Benefits a result of staff gapping.

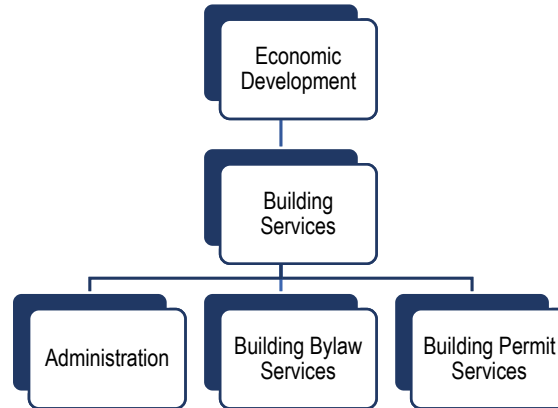
MITIGATING MEASURES

Every effort will be made where possible to limit spending on discretionary expenses in order to minimize the impact of this deficit, however, revenues are subject to external factors which are beyond the control of the department.

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.



Historical 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)	(\$162,074)
Variance as a % of Gross Budget	n/a	0.8%	(1.4%)	(1.9%)

2024 Budgeted Full Time Equivalent (FTE)

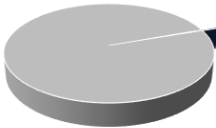


	FTE
Management:	10.0
Non-Union	9.0
Local 543:	<u>52.0</u>
Total	71.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$1,449,696	\$430,795,622	\$432,245,318

Department 0.3%



CoW Balance...

2024 Year-End Projection: (\$141,000)

Third Quarter Deficit

Building Services

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$364,000)	(\$525,000)	
Expenses:				
Financial Expenses	n/a	(\$7,000)	(\$8,000)	
Minor Capital	n/a	(\$2,000)	\$0	
Operating & Maintenance Supplies	n/a	\$1,000	\$0	
Purchased Services	n/a	\$21,000	\$29,000	
Salaries & Benefits	n/a	\$240,000	\$363,000	
Other Miscellaneous Expenditures	n/a	(\$60,000)		
Net Total	n/a	(\$171,000)	(\$141,000)	\$0

User Fees, Permits & Charges **(\$525,000)**

The Building By-Law Division is expecting a revenue shortfall by year end due to fewer number of orders levied by By-Law Officers given the greater emphasis by By-Law Officers put on home owner education work versus enforcement. In addition, a revenue deficit for Residential Rental Licensing of \$185,000 is projected due to a legal challenge from local landlords that has delayed the full implementation of the pilot program.

Financial Expenses **(\$8,000)**

The Building department is expecting to end the year with a deficit of (\$8,000) in Financial Expenses due to the higher number of credit card transaction charges that are anticipated in 2024.

Purchased Services **\$29,000**

The surplus in Purchased Services is due to Building Inspections fleet rental fees projected to be lower than budgeted.

Salaries & Benefits **\$363,000**

A year-end surplus of \$363,000 is projected due to salary gapping.

MITIGATING MEASURES

The Department is actively recruiting new By-Law Officers which would assist the department in increasing the number of inspections and therefore, increase user fee revenue.

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.



Historical 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	\$491,637
Variance as a % of Gross Budget	n/a	n/a	0.0%	23.2%

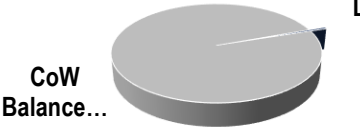
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Sr. Mngr.	1.0
Management:	2.0
Non-Union:	5.0
Local 543:	<u>2.0</u>
Total	10.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$2,194,123	\$430,051,195	\$432,245,318



Department **0.5%**

2024 Year-End Projection: \$0

Third Quarter

Economic Development

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Other Miscellaneous Revenue	n/a	\$10,000	\$10,000	
Expenses:				
Minor Capital	n/a	(\$11,300)	(\$11,300)	
Operating & Maintenance Supplies	n/a	\$20,700	\$22,400	
Purchased Services	n/a	\$45,900	\$46,800	
Salaries & Benefits	n/a	\$300,000	\$154,100	
Transfers to Reserves & Capital Funds	n/a	(\$365,300)	(\$217,200)	
Other Miscellaneous Expenditures	n/a	\$0	(\$4,800)	
Net Total	n/a	\$0	\$0	\$0

Other Miscellaneous Revenue \$10,000

The surplus in revenue is related to a one-time \$10,000 payment received from Enbridge as a Municipal incentive for municipal climate action.

Minor Capital (\$11,300)

The projected deficit for year end is (\$11,300) which is mainly to due to the start up cost of ergonomics office equipment and laptops purchased for new employees.

Operating & Maintenance Supplies \$22,400

The overall projected surplus for year end is \$22,400 which mainly due to program supplies and promotional material & products being under-spent.

Purchased Services \$46,800

A surplus of \$46,800 is projected for the end of the year mainly due to external professional services fees that are not anticipated to be utilized.

Salaries & Benefits \$154,100

A year-end surplus of \$154,100 is projected due to salary gapping.

Transfers to Reserves & Capital Funds (\$217,200)

As the Economic Development Office continues to build itself to full staffing capacity, the balance of staffing related costs will be requested to be carried forward until such time that the department is at its full staffing level.

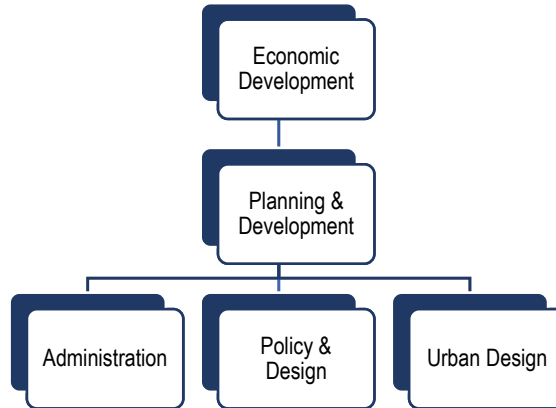
Other Miscellaneous Expenditures (\$4,800)

The projected deficit for year end is (\$4,800) which is mainly due to memberships fees, dues and training being over spent.

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.



Historical 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	\$92,214
Variance as a % of Gross Budget	n/a	19.5%	15.2%	1.8%

2024 Budgeted Full Time Equivalent (FTE)

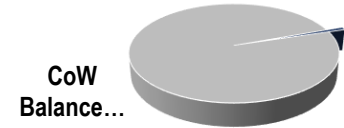


	<u>FTE</u>
Management:	6.0
Non-Union	21.0
Local 543:	<u>11.0</u>
Total	38.0

2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$3,560,106	\$428,685,212	\$432,245,318

Department **0.8%**



2024 Year-End Projection: \$0

Third Quarter

Planning & Development

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$662,000)	(\$681,200)	
Expenses:				
Financial Expenses	n/a	\$0	(\$8,300)	
Minor Capital	n/a	\$0	\$0	
Operating & Maintenance Supplies	n/a	\$14,000	\$13,300	
Purchased Services	n/a	\$21,000	(\$21,100)	
Salaries & Benefits	n/a	\$630,000	\$691,400	
Other Miscellaneous Expenditures	n/a	\$7,000	\$5,900	
Net Total	n/a	\$10,000	\$0	\$0

User Fees, Permits & Charges (\$681,200)

Revenues related to planning applications are expected to be in a deficit in 2024. While applications are expected to be processed on time, the current fee levels are not sufficient to fully recover services costs.

Financial Expenses (\$8,300)

A deficit is anticipated as expenditures related to credit card fees on revenue transactions.

Operating & Maintenance Supplies \$13,300

A surplus is anticipated as expenditures related to maintenance and office supplies are likely to be under-spent.

Purchased Services (\$21,100)

A deficit in legal and document registration expenses is expected in 2024 but will be offset by a surplus projected in maintenance and supply expenditures that will not be fully spent.

Salaries & Benefits \$691,400

A year-end surplus of \$691,400 is being projected due to salary gapping.

Other Miscellaneous Expenditures \$5,900

An anticipated surplus in miscellaneous expenditures is anticipated as a result of public relations related expenses that will not be incurred.

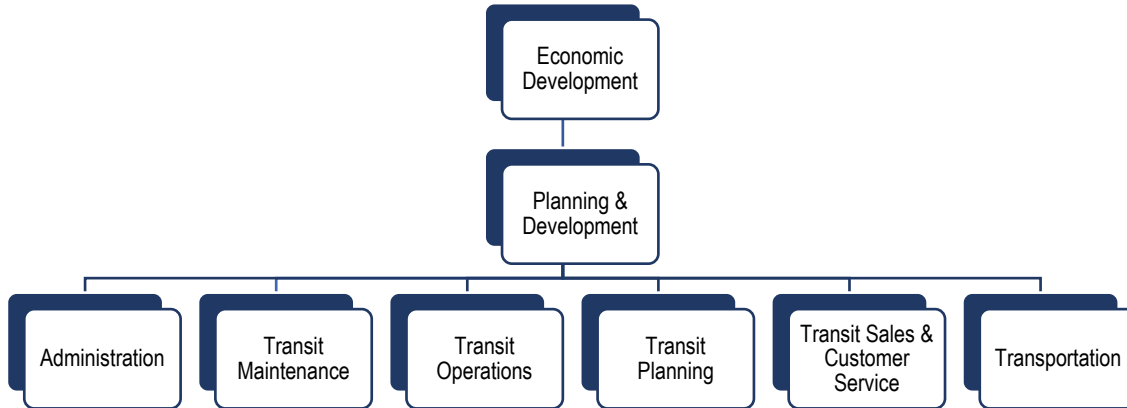
Mitigating Steps

The Planning department is currently working with an outside consultant to review their current user fee so the department actual planning application fees can be in line with revenue budgets.

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.).



Historical 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)	(\$2,605,339)
Variance as a % of Gross Budget	1.8%	2.2%	(2.7%)	(6.2%)

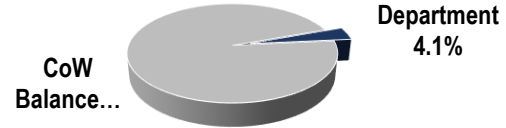
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	14.0
Non-Union	18.0
Hourly:	271.0
Total	303.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$17,618,928	\$414,626,390	\$432,245,318



CoW Balance... Department 4.1%

2024 Year-End Projection: \$0

Third Quarter

Transit Windsor

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	(\$1,186,000)	(\$1,186,000)	
User Fees, Permits & Charges	n/a	(\$124,000)	(\$566,200)	
Expenses:				
Operating & Maintenance Supplies	n/a	\$1,931,000	\$1,748,400	
Purchased Services	n/a	\$94,000	\$3,800	
Salaries & Benefits	n/a	(\$715,000)	\$0	
Net Total	n/a	\$0	\$0	\$0

Grants & Subsidies (\$1,186,000)

Transit Windsor is projecting a deficit of (\$1,186,000) in this category. This is on account of an increase to the Gas Tax revenue budget that was anticipated gas tax funding based on increased overall ridership experienced in 2023. As per the 2023/24 Gas Tax letter received by the City, the actual funding approved was substantially lower.

User Fees, Permits & Charges (\$566,200)

Transit Windsor is projecting a deficit of (\$566,200) for Transit related revenue. One of the main factors contributing to this deficit is a reduction in ridership on the Tunnel Bus route compared to pre-pandemic levels. Another main factor contributing to this deficit is a delay in the implementation of elements of recent Transit Windsor Service Plan changes. The remainder of the service changes are anticipated to be launched in the fall of 2024, thereby increasing the projected revenue deficit from the Q2 projection. These revenue shortfalls due to the service implementation delays also result in expenditure savings in the operating & maintenance supplies category, as identified in other categories below.

Transit Windsor has continued to see a sharp rise in student ridership, coinciding with the influx of international students. The increased student ridership rates are anticipated to continue for the remainder of the year. These increases have helped reduce the overall projected revenue deficit. One time funding of \$731,000 was approved in the 2024 Operating budget to address the shortfall related to Ontario Works revenue loss. Once this one-time funding is applied, the projected year end net revenue loss is projected at (\$566,200). Recovery from one-time funding will only occur if the department ends the year in a deficit position.

Operating & Maintenance Supplies \$1,748,400

A projected surplus of approximately \$1,748,400 related to operating & maintenance supplies is expected for 2024. This surplus can be mainly attributed to reduction in fuel prices as compared to budget, as well a slower than budgeted consumption given the delay in implementing certain Transit Windsor Service Plan changes. Other contributing factors to this surplus are lower than anticipated expenditures related to vehicle maintenance and parts, Oil and lubricants as well as program supplies given Special Events recent move to an online booking system.

Transit Windsor

Purchased Services \$3,800

Transit is projecting a net surplus of \$3,800 under this category, comprised of surpluses attributable to reduced toll expenses due to service changes on the Tunnel Bus and lower than anticipated spending in Advertising. Slightly offsetting these surpluses is a projected deficit in security costs. The hourly cost for security staff has increased and the need for additional security in the Downtown Windsor Terminal due to security reasons also has increased. Additionally, during the Transit collective bargaining negotiations, additional security services were contracted, which were one-time costs that were not budgeted.

Salaries & Benefits \$0

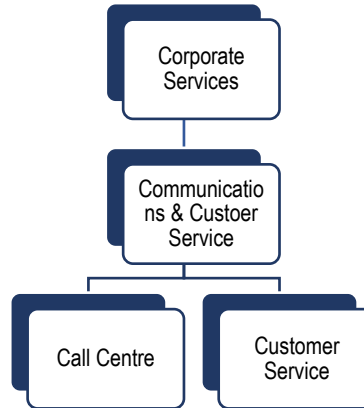
Transit Windsor is projecting no variance in this account after applying one time time funding approved in the 2024 Operating Budget. Prior to applying this one time funding, this account is projecting a deficit of (\$275,900) in overall Salaries and Wages for 2024. This deficit is mainly attributable to additional wages paid (projected at \$1.5 million at year-end) due to new legislation recently passed, which mandates 10 medical leave days to be paid by federally regulated employers. One time funding of up to \$1.2 million has been approved as part of the 2024 operating budget process. Recovery from one-time funding will only occur if the department ends the year in a deficit position.

Slightly offsetting this deficit are net savings in salaries attributable to gapping for new positions approved for Transit Windsor Service Plans. A delay in implementing the Service Plan changes has resulted in recruitments being completed later than planned. The other factor for these savings is attributable to other vacant positions filled by new/temporary staff who are hired at lower steps than the budgeted levels.

Communications


DEPARTMENTAL OVERVIEW

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



Historical 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	n/a	(\$68,774)	(\$112,141)	\$58,880
Variance as a % of Gross Budget	n/a	(1.8%)	(2.8%)	1.4%

2024 Budgeted Full Time Equivalent (FTE)

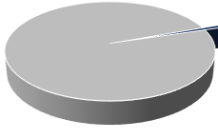


	FTE
Management:	4.0
Non-Union:	8.0
Local 543:	17.0
Total	29.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$3,693,768	\$428,551,550	\$432,245,318

Department 0.9%



CoW Balance...

2024 Year-End Projection: \$122,000

Third Quarter Surplus

Communications

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Other Miscellaneous Revenue	n/a	\$22,000	\$27,000	
Expenses:				
Purchased Services	n/a	\$55,000	\$17,000	
Salaries & Benefits	n/a	\$0	\$78,000	
Net Total	n/a	\$77,000	\$122,000	\$0

Other Miscellaneous Revenue	\$27,000
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The other Miscellaneous Revenues is expected to be in a surplus as the "Ontario 211 Services agreement" has variable funding approved for several initiatives outside of the regular monthly RSP Funding Schedule budget.

Purchased Services	\$17,000
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The surplus is a result of 2024 Motorola invoice being processed in 2023.

Salaries & Benefits	\$78,000
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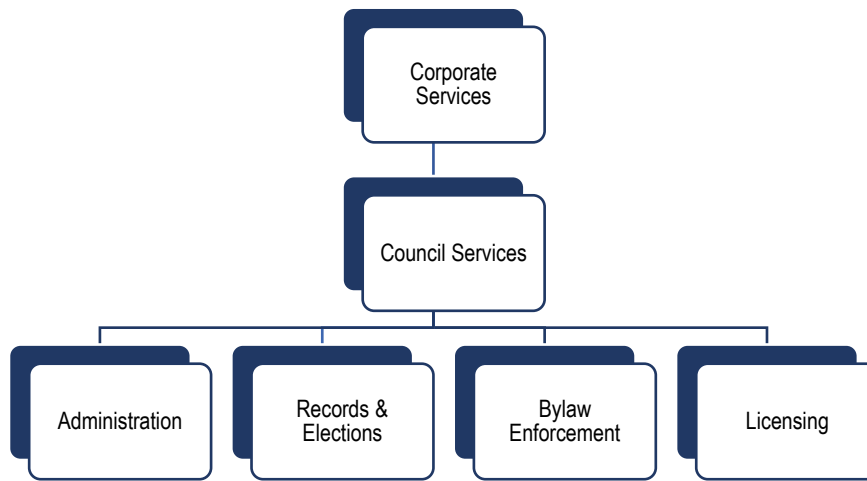
The department is projecting a surplus of approximately \$78,000 in Salaries and Benefits at the end of 2024, due to gapping savings in various positions.

Council Services

DEPARTMENTAL OVERVIEW


The Council Services Department administers the city’s legislative processes 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.



Historical 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)	\$187,943
Variance as a % of Gross Budget	n/a	(7.2%)	(6.0%)	2.8%

2024 Budgeted Full Time Equivalent (FTE)

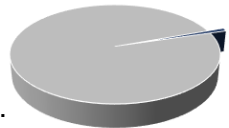


	FTE
Management:	7.0
Non-Union	4.0
Local 543:	34.0
Total	45.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$4,013,349	\$428,231,969	\$432,245,318

Department 0.9%



CoW Balance...

Council Services

2024 Year-End Projection: \$294,000
Second Quarter Surplus

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Recovery of Expenditures	n/a	\$5,000	\$5,000	
User Fees, Permits & Charges	n/a	(\$230,000)	(\$278,000)	
Other Miscellaneous Revenue	n/a	(\$30,000)	(\$29,000)	
Expenses:				
Minor Capital	n/a	\$10,000	\$8,000	
Operating & Maintenance Supplies	n/a	(\$12,000)	(\$7,000)	
Purchased Services	n/a	\$223,000	\$206,000	
Salaries & Benefits	n/a	\$91,000	\$323,000	
Other Miscellaneous Expenditures	n/a	\$10,000	\$66,000	
Net Total	n/a	\$67,000	\$294,000	\$0

Recovery of Expenditures \$5,000

A minor surplus is expected in Recovery of Expenditures due to unanticipated salary recoveries.

User Fees, Permits & Charges (\$278,000)

The projected deficit in User Fees, Permits & Charges is largely due to reduced by-law enforcement revenue generated from the Division's Repeat Offender Fee for land maintenance matters. This penalty fee has been in place since 2019 and was adopted by Council as a deterrent to property owners who may fail to maintain their property. The original revenue was projected based on the number of work orders that were issued in the previous year. Fewer orders to comply are being issued, therefore less repeat offender fees are being charged, which corresponds with the original intent of the fee.

The number of residential rental licence applications has been lower than originally projected due to the ongoing litigation and court decision appeal. Although the by-law is still in place and the program remains active, the City is currently standing down on enforcement measures and has been actively encouraging and educating potential licensees of the by-law licensing requirements.

Helping offset this deficit is increased revenue from Information and Records User fees for Death Registrations, Civil Ceremonies, FOI etc. The licensing department business licenses are also helping offset the deficit by creating a new license agreement with Lyft and increased quarterly trip count payments from Uber. The lottery licenses have also more than recovered since the pandemic and are bringing in a surplus of revenue.

Council Services

Other Miscellaneous Revenue	(\$29,000)
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A projected deficit in other miscellaneous revenue is due to reduced re-inspection fee revenue being generated.

Minor Capital	\$8,000
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A surplus is projected in Minor Capital due to lower expenditures.

Operating & Maintenance Supplies	(\$7,000)
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A deficit in operating and maintenance supplies is mainly due to the purchase of unanticipated office supplies purchased for the By Law Enforcement division.

Purchased Services	\$206,000
---------------------------	------------------

A surplus is projected in Purchased Services due to several factors which include Humane Society Animal Control contract, less revenue sharing related to the Humane Society dog licenses contract, as well as surpluses in the Civic Corner Advertising (Windsor Star Ads) and Printing Services and Mail Room Budgets due to digitization efforts.

Salaries & Benefits	\$323,000
--------------------------------	------------------

The projected surplus in Salary & Benefits is due to gapping mainly in the Licensing & Enforcement, Info & Records Mgmt and By-Law divisions. Temporary positions for the Residential Rental Licensing Program are also vacant.

Other Miscellaneous Expenditures	\$66,000
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A surplus is projected in Other Miscellaneous Expenditures due to surpluses items such as membership fees, conference registrations and training courses. The contingency budget for the Residential Licensing Program also has zero expenses due to the on-going litigation.

Equity & Diversity


DEPARTMENTAL OVERVIEW

The Equity, Diversity, and Inclusion (EDI) department is committed to fostering a culture of equality, respect, and inclusivity within our organization. Our mission is to cultivate an environment where every individual feels valued, respected, and empowered to contribute their unique perspectives and talents while striving to eliminate discrimination, bias, and systemic barriers that may impede the full participation and advancement of individuals from underrepresented groups.



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	n/a	n/a
Annual Expense Budget	n/a	n/a	n/a	n/a
Annual Net Budget	n/a	n/a	n/a	n/a
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

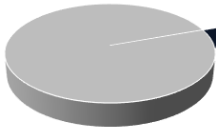
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	1.0
Non-Union:	1.0
Total:	2.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$359,072	\$431,886,246	\$432,245,318



CoW Balance...

Department
0.1%

2024 Year-End Projection:

Third Quarter

\$105,000

Surplus

Equity & Diversity

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Minor Capital	n/a	\$0	\$10,000	
Operating & Maintenance Supplies	n/a	(\$10,000)	\$1,000	
Purchased Services	n/a	(\$9,000)	(\$9,000)	
Salaries & Benefits	n/a	\$75,000	\$103,000	
Net Total	n/a	\$56,000	\$105,000	\$0

Minor Capital	\$10,000
----------------------	-----------------

A year-end surplus of \$10,000 is projected for Minor Capital due to a surplus in Furniture and Fixtures as a result of the delayed hiring of the Executive Director of Diversity, Equity and Inclusion.

Operating & Maintenance Supplies	\$1,000
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A year-end surplus of \$1,000 is projected for Operating & Maintenance in Office Supplies and Program Supplies and as a result of the delayed hiring of the Executive Director of Diversity, Equity and Inclusion.

Purchased Services	(\$9,000)
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A year-end deficit of (\$9,000) is projected for Purchased Services as a result of the one time expenditure related to recruitment services provided by an outside agency for the position of Executive Director of Diversity, Equity and Inclusion.

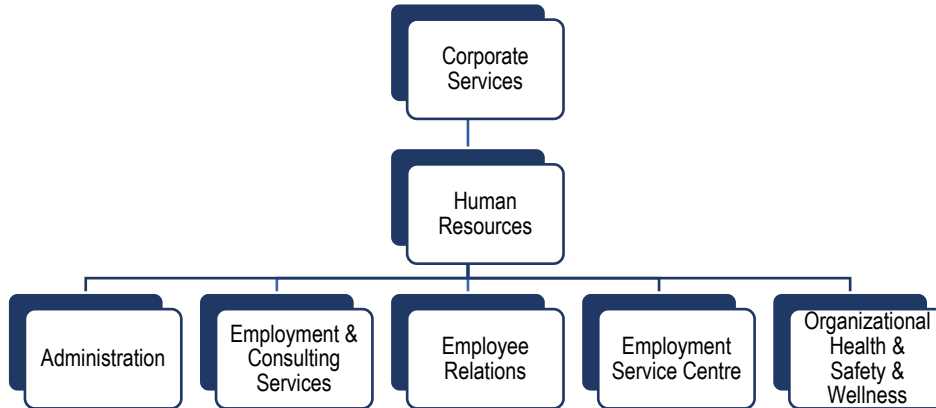
Salaries & Benefits	\$103,000
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A year-end surplus of \$103,000 is projected for Salaries & Benefits a result of staff gapping.

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.



Historical 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	(\$56,105)
Variance as a % of Gross Budget	0.6%	0.1%	0.1%	(0.7%)

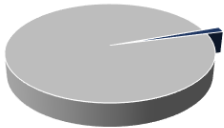
2024 Budgeted Full Time Equivalent (FTE)



Management:	<u>FTE</u> 6.0
Non-Union	<u>41.0</u>
Total	47.0

2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$6,761,299	\$425,484,019	\$432,245,318



CoW Balance... Department 1.6%

2024 Year-End Projection: (\$353,000)

Third Quarter Deficit

Human Resources

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Minor Capital	n/a	\$4,000	\$7,000	
Operating & Maintenance Supplies	n/a	(\$2,000)	(\$4,000)	
Purchased Services	n/a	(\$307,000)	(\$276,000)	
Salaries & Benefits	n/a	(\$59,000)	(\$88,000)	
Other Miscellaneous Expenditures	n/a	\$11,000	\$8,000	
Net Total	n/a	(\$353,000)	(\$353,000)	\$0

Minor Capital	\$7,000
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A year-end surplus of \$7,000 is projected for Minor Capital a result of a surplus in Furniture and Furnishings.

Operating & Maintenance Supplies	(\$4,000)
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A year-end deficit of (\$4,000) is projected for Operating & Maintenance Supplies as a result of ID badge supplies expenses.

Purchased Services	(\$276,000)
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A year-end deficit of (\$276,000) is projected for Purchased Services a result of anticipated external legal fees for investigations of workplace harassment and violence. There is currently no dedicated budget to fund these expenditures. These expenses are difficult to predict and fluctuate from year to year depending on both the number of complaints and cost of each investigation. The related costs are tracked and realized centrally in the Human Resource department.

Salaries & Benefits	(\$88,000)
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A year-end deficit of (\$88,000) is projected for Salaries & Benefits is largely a result of a heavy work load position hired to complete critical tasks. Included in the Salaries & Benefits projection is one-time funding through BSR to fund a Human Resources Business Partner position and two Employee Relations Specialist positions.

Other Miscellaneous Expenditures	\$8,000
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A year-end surplus of \$8,000 is projected for Other Miscellaneous Expenditures as a result of a surplus in the Training Courses expense.

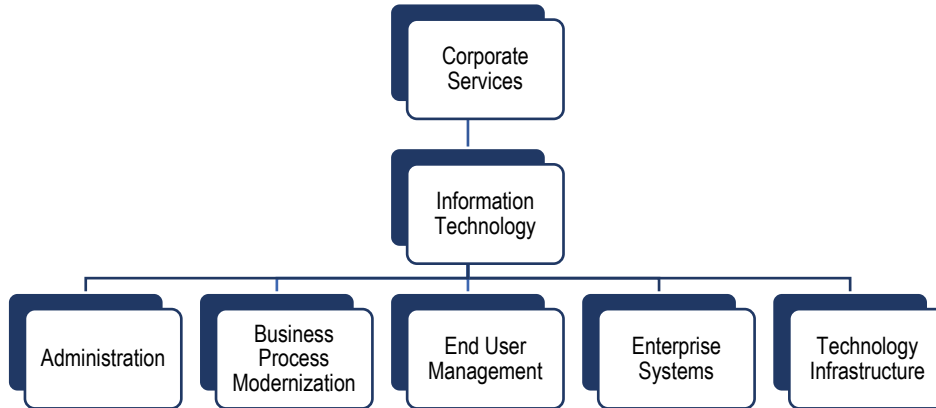
MITIGATING MEASURES

Every effort will be made where possible to limit spending on discretionary expenses in order to minimize the impact of this deficit. New programs to assist in improving employee experiences are being implemented as previously outlined to City Council. Focused attention will be given to those departments where there are higher instances of complaints to proactively address conflict in the workplace.

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.



Historical 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)	\$181,264
Variance as a % of Gross Budget	0.4%	2.1%	(0.3%)	1.8%

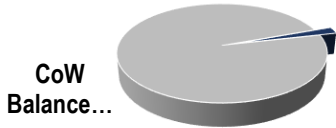
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	13.0
Non-Union	16.0
Local 543:	<u>48.0</u>
Total	77.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$8,920,319	\$423,324,999	\$432,245,318



CoW Balance... Department 2.1%

2024 Year-End Projection: \$40,000

Second Quarter Surplus

Information Technology

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$20,000)	(\$20,000)	
Expenses:				
Minor Capital	n/a	\$10,000	\$10,000	
Purchased Services	n/a	\$25,000	\$30,000	
Salaries & Benefits	n/a	(\$60,000)	(\$25,000)	
Other Miscellaneous Expenditures	n/a	\$45,000	\$45,000	
Net Total	n/a	\$0	\$40,000	\$0

User Fees, Permits & Charges (\$20,000)

A year end deficit in User Fees, Permits & Charges is projected due to lower than budgeted revenues tied to externally driven sources.

Minor Capital \$10,000

A slight surplus in Minor Capital expenses is anticipated due to pooled data for air cards used for mobile devices in the field.

Purchased Services \$30,000

Purchased Services are anticipated to end the year in a slight surplus position mainly due to line items such as travel, business meetings and some one-time savings in software maintenance not incurred.

Salaries & Benefits (\$25,000)

A slight deficit of approximately (\$25,000) in salary and wages is projected at year-end as a result of hiring of heavy workload and co-op students to assist with critical projects in some divisions.

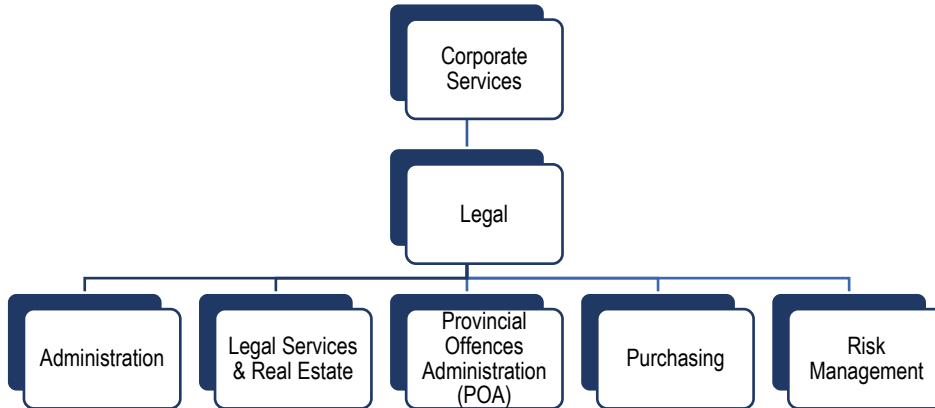
Other Miscellaneous Expenditures \$45,000

A small surplus is projected in Other Miscellaneous Expenditures due to surpluses in items such as memberships, conference registrations and training courses which have been placed on hold.

Legal


DEPARTMENTAL OVERVIEW

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$9,276,121)	(\$7,592,357)
Annual Expense Budget	n/a	n/a	\$16,095,141	\$14,430,670
Annual Net Budget	n/a	n/a	\$6,819,020	\$6,838,313
Annual Net Variance	n/a	n/a	\$199,563	(\$806,091)
Variance as a % of Gross Budget	n/a	n/a	1.2%	(5.6%)

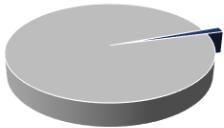
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Sr. Mngr.	1.0
Management:	7.0
Non-Union:	34.0
Local 543	8.0
Total	50.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$6,765,382	\$425,479,936	\$432,245,318



CoW Balance... Department 1.6%

2024 Year-End Projection: (\$543,000)
Second Quarter Deficit

Legal

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$737,000)	(\$691,000)	
Expenses:				
Financial Expenses	n/a	\$59,000	\$94,000	
Minor Capital	n/a	\$17,000	\$19,000	
Operating & Maintenance Supplies	n/a	\$10,000	\$15,000	
Purchased Services	n/a	\$45,000	(\$40,000)	
Salaries & Benefits	n/a	\$210,000	\$288,000	
Utilities, Insurance & Taxes	n/a	(\$282,000)	(\$247,000)	
Other Miscellaneous Expenditures	n/a	\$13,000	\$19,000	
Net Total	n/a	(\$665,000)	(\$543,000)	\$0

User Fees, Permits & Charges (\$691,000)

The Provincial Offences Division (POA) is projecting a revenue shortfall in 2024. The main cause of this shortfall is a reduction of court hours resulting from a lack of judicial resources. A portion of the deficit is partially due to less than anticipated revenue generated through legal services user fees such as servicing agreements, deeds, easements, encroachment agreements and mortgage preparations.

Financial Expenses \$94,000

A surplus is projected in financial expenses due to there no longer being a retrieval fee in POA, as it has moved online.

Minor Capital \$19,000

A surplus is projected in Minor Capital due to less than anticipated costs related to furniture and computer supplies.

Operating & Maintenance Supplies \$15,000

A surplus is projected in Operating and Maintenance Supplies due to less than anticipated costs related to office supplies being spent.

Purchased Services (\$40,000)

A projected deficit of (\$433,000) in purchased services is related to higher than anticipated 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. Some of these cases are expected to be particularly large in 2024.

Offsetting this deficit is a \$325,000 projected surplus attributed to red light camera expenses which are expected to be significantly less than anticipated. There is also a \$44,000 surplus expected due to a new contract with WPS for POA security services that is expected to be in place by Q3. Also offsetting the deficit is a \$24,000 surplus in miscellenous items such as travel and consulting services.

Legal

Salaries & Benefits	\$288,000
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The projected surplus in Salaries and Benefits is a result of salary gapping mainly in the POA and Risk divisions.

Utilities, Insurance & Taxes	(\$247,000)
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The projected deficit in Risk and Insurance is due to the Insurance Premium.

Other Miscellaneous Expenditures	\$19,000
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A surplus is projected in Other Miscellaneous Expenditures due to small surpluses in other miscellaneous items such as membership fees and dues, training courses and conference registrations not incurred.

MITIGATING MEASURES

In the second quarter of 2024 the POA division continued to underperform due to the lack of judicial resources that has been experienced for the last several years. On occasion, additional resources have been offered to the Windsor POA court. On August 1, 2024 an additional Justice of the Peace was transferred to the Windsor – West Region and by the end of September an additional two Justices of the Peace were added to our region.

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.



Historical 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)	(\$1,536,849)
Variance as a % of Gross Budget	(1.1%)	(1.6%)	(6.6%)	(2.9%)


2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	4.0
Non-Union	2.0
WFA:	<u>302.0</u>
Total	308.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$55,504,013	\$429,005,440	\$432,245,318



2024 Year-End Projection: (\$1,426,000)

Third Quarter Deficit

Fire & Rescue

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	\$0	(\$30,000)	
Expenses:				
Minor Capital	n/a	(\$21,000)	(\$30,000)	
Operating & Maintenance Supplies	n/a	\$100,000	\$150,000	
Salaries & Benefits	n/a	(\$1,630,000)	(\$1,516,000)	
Net Total	n/a	(\$1,551,000)	(\$1,426,000)	\$0

User Fees, Permits & Charges (\$30,000)

User fee revenue for Fire & Rescue is projected to (\$30,000) deficit. Fire Prevention division is behind in workload and Fire Rescue Division is seeing less demand for billable calls such as gas line strikes and multiple false alarms.

Minor Capital (\$30,000)

A deficit of (\$30,000) is anticipated for Fire Prevention and Fire Communication divisions due to office fit-up and ergonomic equipment.

Operating & Maintenance Supplies \$150,000

A surplus of approximately \$150,000 in fuel is anticipated for 2024.

Salaries & Benefits (\$1,516,000)

Net Salary variance for WFRS is projected to be in a deficit of (\$1,516,000) which includes overtime (\$936,000) and salary accounts (\$580,000). Ongoing WSIB claims are creating a deficit in other salary accounts and putting pressure on the need for overtime. WFRS management is mitigating the full impact by staffing over complement firefighters approved by Council. There are 5 over complement staff as of September 2024 and all are expected to be absorbed within the full time complement through planned retirements in 2024.

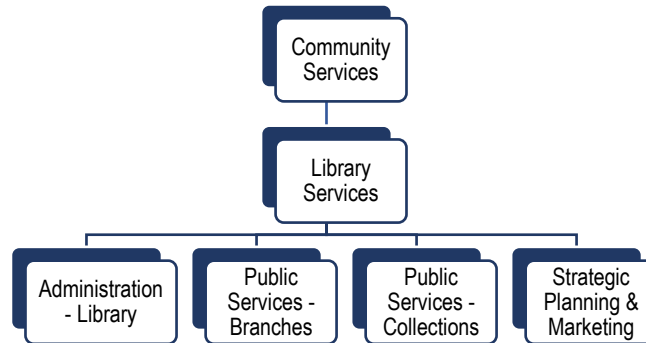
MITIGATING MEASURES

To mitigate the overtime deficit, WFRS management is using over complement firefighters approved by Council and through the attendance management process while maintaining approved service levels. Administration is reviewing alternatives to deal with the overtime pressures.

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.



Historical 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	\$112,150
Variance as a % of Gross Budget	7.1%	8.6%	5.0%	1.2%

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

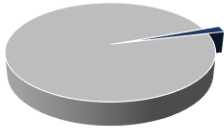
2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Management:	6.0
Non-Union	1.0
Local 2067.1:	<u>70.4</u>
Total	77.4

2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$8,196,393	\$424,048,925	\$432,245,318



CoW Balance... Department 1.9%

2024 Year-End Projection: \$0

Third Quarter

Library Services

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Other Miscellaneous Revenue	n/a	\$25,000	\$70,000	
Expenses:				
Financial Expenses	n/a	(\$122,100)	(\$122,100)	
Operating & Maintenance Supplies	n/a	(\$60,000)	(\$62,000)	
Salaries & Benefits	n/a	\$175,000	\$168,000	
Transfers to Reserves & Capital Funds	n/a	(\$84,400)	(\$104,200)	
Other Miscellaneous Expenditures	n/a	\$66,500	\$50,300	
Net Total	n/a	\$0	\$0	\$0

Other Miscellaneous Revenue **\$70,000**

WPL is projecting a \$70,000 surplus in other miscellaneous revenue for 2024. Approximately \$10,000 is attributed to the sale of the old bookmobile and maintenance van and \$25,000 is due to eligible donation spending, which has allowed funding to be transferred into operating from deferred revenue. An additional \$35,000 is attributed to other grant funding.

Financial Expenses **(\$122,100)**

As WPL has entered into a lease agreement with the City of Windsor for leasing space within the Paul Martin Building to continue operating the Central Branch location, the payments required to satisfy this lease will lead to a (\$122,100) deficit in the Financial Expenses category for 2024.

Operating & Maintenance Supplies **(\$62,000)**

This projected year-end deficit of (\$62,000) is mainly attributed to the rising costs of books and their associated processing fees, as well as the cost of digital resources, including ebooks and databases.

Salaries & Benefits **\$168,000**

The Windsor Public Library is projecting to end 2024 with a surplus of \$168,000 in Salaries and Benefits. The timing of the new bookmobile delivery led to delays in hiring for the driver positions; however, the positions have recently been filled as the bookmobile is expected to be delivered very soon. Additionally, retirements in various positions led to a delay in filling positions, and gaps in other roles within WPL have also contributed to the overall surplus in Salaries and Benefits.

Transfers to Reserves & Capital Funds **(\$104,200)**

It should be noted that the financial position of WPL at the end of each fiscal year is not included with all other City departments to calculate the final City surplus/deficit. Although WPL's financial statements are consolidated with the City's, WPL, as per the Public Libraries Act, is a standalone entity with its own audited financial statements, including an accumulated surplus or deficit. While the City provides WPL with operational support consistent with other departments, the overall surplus or deficit is reported within the financial results of WPL and is not reported in the overall position of the City at year-end. However, it is provided here for informational purposes.

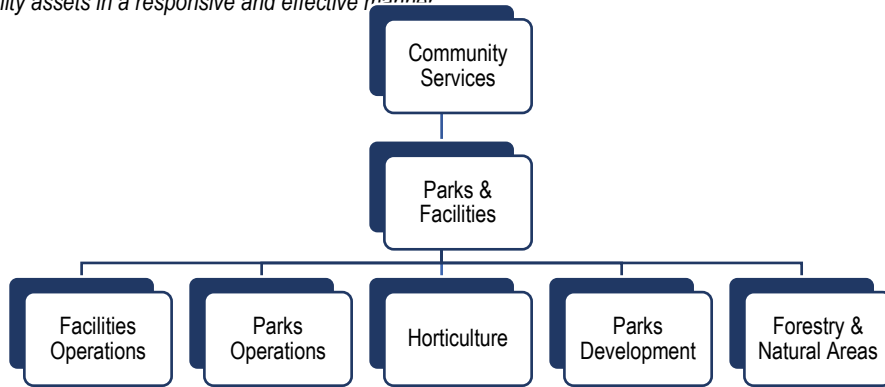
Other Miscellaneous Expenditures **\$50,300**

WPL is projecting a year-end surplus of \$50,300 in other miscellaneous expense accounts. The majority of this surplus is attributed to reduced vehicle maintenance costs, as the new bookmobile has not been acquired year-to-date and therefore no maintenance has been required. Additionally, WPL has not needed to purchase additional furniture and furnishings in 2024, which has also resulted in a surplus under this account. Other small surpluses in miscellaneous expenses also contribute to this overall projected surplus.

Parks & Facilities


DEPARTMENTAL OVERVIEW

Parks & Facilities is responsible for 206 parks, with over 2,500 acres of parkland, 175 km of hard surface trails, 300,000 square feet 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. Provides building maintenance and operations, caretaking, security, planning, building construction & renovations, project management, lease administration, and asset management. Also responsible for creating unique park experiences, supporting numerous special events and is committed to supporting the corporation and community by providing safe, clean, well-maintained community assets in a responsive and effective manner.



Historical 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)	(\$1,186,970)
Variance as a % of Gross Budget	0.6%	0.1%	(0.9%)	(3.0%)

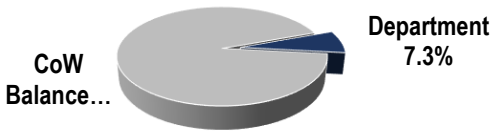
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Sr. Mngr.:	1.0
Management:	26.0
Non-Union:	9.0
Local 543:	53.4
Local 82:	108.4
Total	197.8

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$31,499,349	\$400,745,969	\$432,245,318



2024 Year-End Projection: (\$142,000)

Third Quarter Deficit

Parks & Facilities

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	\$29,000	\$29,000	
Expenses:				
Minor Capital	n/a	(\$63,000)	(\$26,000)	
Operating & Maintenance Supplies	n/a	(\$21,000)	(\$2,000)	
Purchased Services	n/a	(\$145,000)	(\$95,000)	
Salaries & Benefits	n/a	\$147,000	(\$74,000)	
Other Miscellaneous Expenditures	n/a	\$19,000	\$26,000	
Net Total	n/a	(\$34,000)	(\$142,000)	\$0

Grants & Subsidies **\$29,000**

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 2024, the grant funding is projected at \$29,000 based upon forecasts of student employment in Parks.

Minor Capital **(\$26,000)**

A deficit of (\$26,000) is expected due to market fluctuations in the costs of infrastructure and construction materials.

Operating & Maintenance Supplies **(\$2,000)**

A projected deficit of approximately (\$2,000) related to fuel usage and pricing is expected for 2024.

Purchased Services **(\$95,000)**

A net deficit of (\$95,000) is expected due to the increase in vandalism within Parks in addition to general increase in service pricing for contractors.

Salaries & Benefits **(\$74,000)**

A year end net deficit of (\$74,000) in Salaries is being projected as a result of higher overtime costs required to maintain service levels and perform work to bridge the employee gapping from full time vacant positions.

Other Miscellaneous Expenditures **\$26,000**

A year end surplus is being projected in Other Miscellaneous Expenses related to training, equipment rentals, office supplies and other miscellaneous items not incurred.

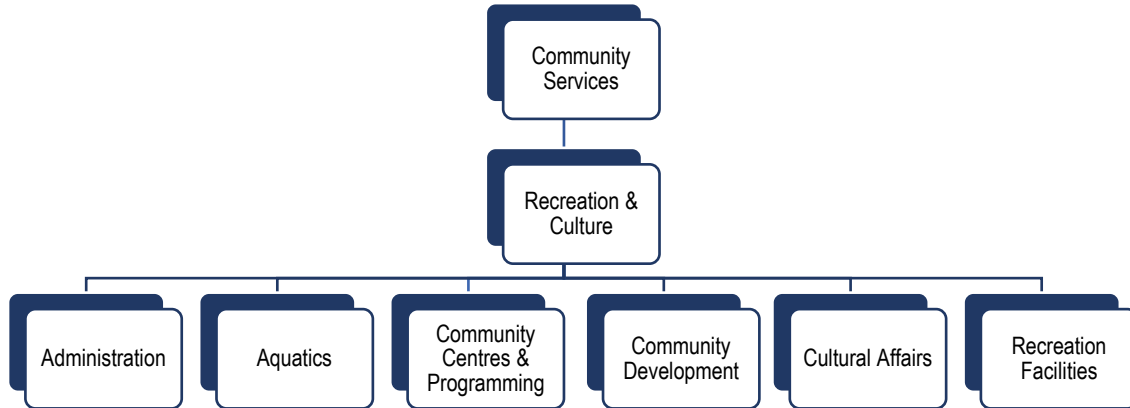
MITIGATING MEASURES

Parks & Facilities administration will continue to monitor the prices in contractual agreements as well as the supplies and materials used for maintenance. They have also placed upset limits on minor capital and purchased services expenses to mitigate costs while maintaining service levels where possible for the remainder of the year.

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.



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$12,014,378)	(\$11,949,514)	(\$12,161,940)	(\$12,763,081)
Annual Expense Budget	\$25,364,844	\$24,992,464	\$25,738,985	\$26,551,319
Annual Net Budget	\$13,350,466	\$13,042,950	\$13,577,045	\$13,788,238
Annual Net Variance	(\$1,362,395)	(\$157,936)	\$3,133	\$1,794,704
Variance as a % of Gross Budget	(5.4%)	(0.6%)	0.0%	6.8%

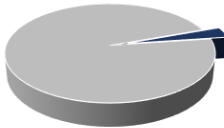
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	21.0
Non-Union	10.0
Local 543:	34.7
Local 82:	<u>20.5</u>
Total	86.2

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$14,706,566	\$417,538,752	\$432,245,318



CoW Balance... Department 3.4%

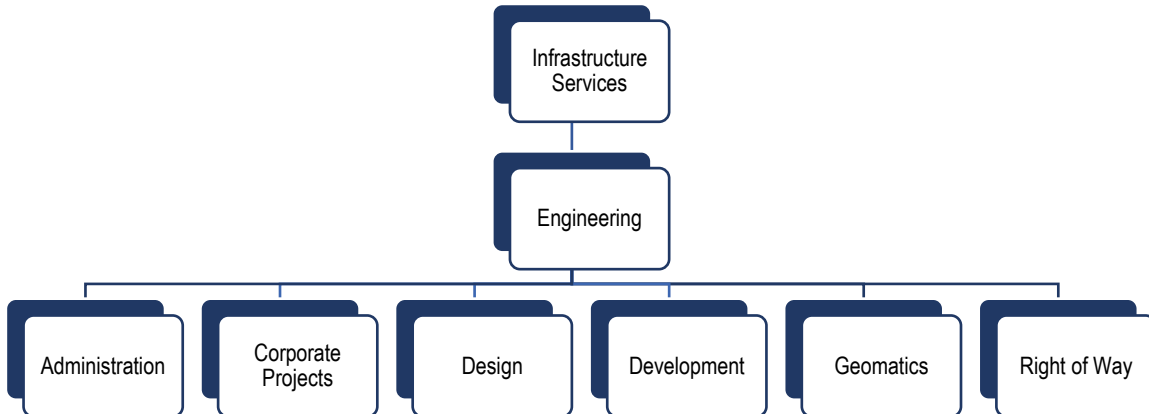
2024 Year-End Projection: \$280,000

Third Quarter Surplus

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.



Historical 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)	\$495,697
Variance as a % of Gross Budget	n/a	n/a	(3.1%)	5.2%

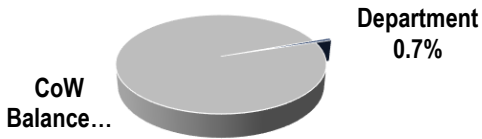
2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Sr. Mngr.	1.0
Management:	10.0
Non-Union:	34.0
Local 543:	<u>25.0</u>
Total	70.0

2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$2,923,403	\$429,321,915	\$432,245,318



CoW Balance... **Department 0.7%**

2024 Year-End Projection: **\$122,000**

Second Quarter **Surplus**

Engineering

Operating & Maintenance Supplies \$5,000

A surplus of \$5,000 is projected in Operating & Maintenance Supplies.

Purchased Services (\$12,000)

A deficit of (\$12,000) is projected in Purchased Services at year end largely due to recruitment and relocation costs for the City Engineer.

Salaries & Benefits (\$107,000)

A deficit of (\$107,000) is projected at year-end in the Salaries & Benefits category, largely attributed to the secondment of staff working on special projects (stormwater financing and e-permitting), requiring additional heavy workload positions. Offsetting these deficits is a surplus in Geomatics due to staff vacancies.

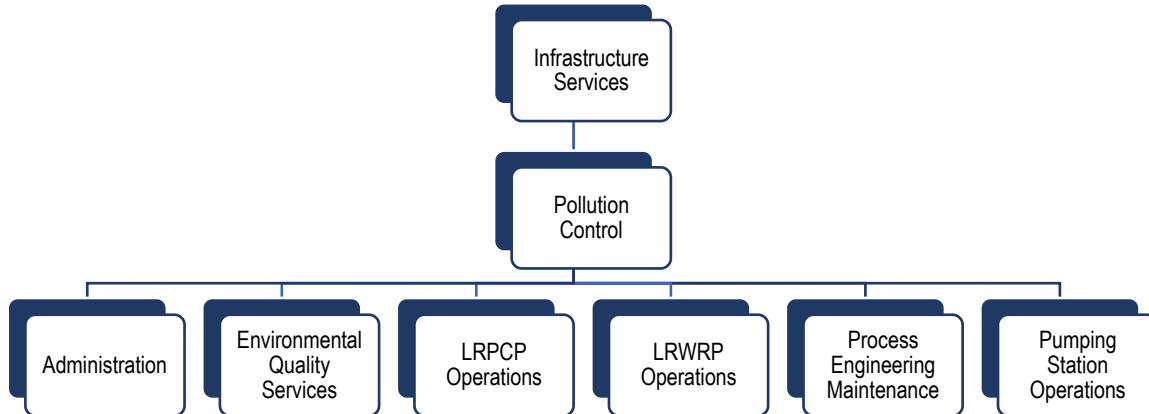
Other Miscellaneous Expenditures (\$4,000)

A deficit of (\$4,000) is anticipated in the category of Other Miscellaneous Expenses due to expected increase of employee attendance at training courses and conferences.

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.



Historical 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

2024 Budgeted Full Time Equivalent (FTE)



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

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
n/a	n/a	n/a

2024 Year-End Projection: \$0

Second Quarter

Pollution Control

VARIANCE SUMMARY & DESCRIPTION

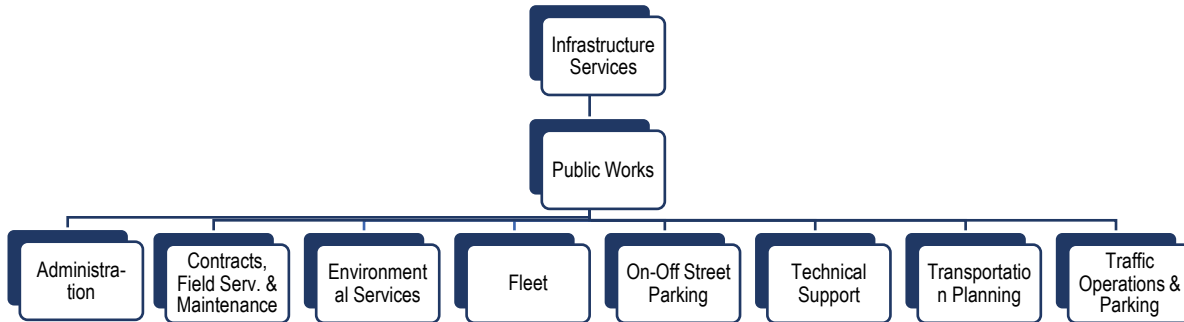
The Pollution Control Department does not have a municipal levy component within their budget and therefore, no variance should be projected for municipal levy purposes. All costs related to the Pollution Control Department are recovered through the Sewer Surcharge.

Refer to the Sewer Surcharge submission later on in this Appendix for details related to the Pollution Control variance. The Pollution Control Department is in a projected surplus position for year-end.

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.



Historical 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)	\$203,873
Variance as a % of Gross Budget	(2.4%)	(4.6%)	(5.0%)	0.3%

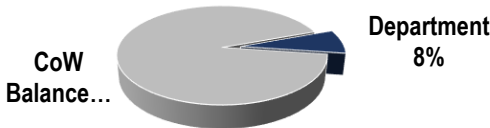
2024 Budgeted Full Time Equivalent (FTE)



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

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$33,482,267	\$398,763,051	\$432,245,318



2024 Year-End Projection: (\$357,000)

Third Quarter Deficit

Public Works

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Recovery of Expenditures	n/a	(\$220,000)	(\$157,000)	
User Fees, Permits & Charges	n/a	(\$225,000)	(\$1,000,000)	
Expenses:				
Purchased Services	n/a	\$485,000	\$150,000	
Salaries & Benefits	n/a	\$735,000	\$650,000	
Net Total	n/a	\$775,000	(\$357,000)	\$0

Recovery of Expenditures (\$157,000)

A total net deficit of (\$157,000) is estimated for 2024 related to recovery revenue variances in the Field Services, Enforcement, and Contracts Divisions due to several staff vacancies and heavy workload staffing in place.

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

A deficit of (\$1,000,000) is projected for 2024 related to reduced parking ticket and Fleet rental and recovery revenues. Parking ticket issuance continues to be below anticipated volumes. Fleet rental and recovery rentals are reduced due to a backlog of vehicle addition purchases and lower than expected recovery revenues. As a result, corresponding surpluses will result in other departmental budgets.

Purchased Services \$150,000

A net surplus of approximately \$150,000 is possible for 2024 related to the expected variances for purchased services for the winter control service, streetlight maintenance, and waste collection. A five-year average for the final five months of the year was utilized to project winter control purchased services, resulting in a decrease to the surplus for purchased services when compared to the Q2 projection.

Salaries & Benefits \$650,000

A projected net surplus of approximately \$650,000 is estimated for 2024 related to salary and wage for all staff in Public Works. The projected surplus is the net total of the expected WSIB surpluses for pensions, medical, salary, and admin costs and 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.

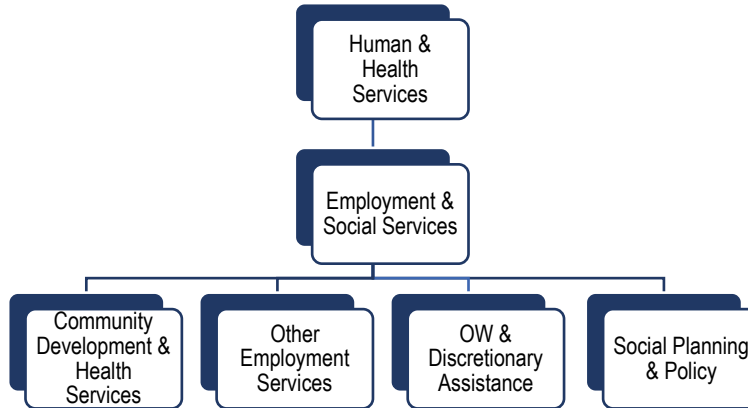
MITIGATING MEASURES

Public Works administration will continue to monitor prices in contractual agreements as well as the supplies and materials used for maintenance in order to attempt to mitigate costs and reduce the budget variance projected while maintaining current service levels for the remainder of the year.

Employment & Social Services


DEPARTMENTAL OVERVIEW

Employment & Social Services provides basic financial, social and employment assistance for individuals who are in temporary financial need in Windsor, Essex County and Pelee Island. Employment & Social Services also leads the provision of Employment Ontario Services for Windsor-Essex, Chatham-Kent and Sarnia-Lambton.



Historical 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	(\$109,330)
Variance as a % of Gross Budget	1.4%	1.3%	1.3%	(0.1%)

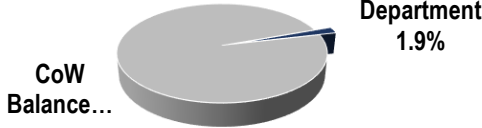
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Sr. Mngr.:	1.0
Management:	20.0
Non-Union:	10.0
Local 543:	190
Total	221.0

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$8,395,577	\$423,849,741	\$432,245,318



Department 1.9%

2024 Year-End Projection: \$797,000

Third Quarter Surplus

Employment & Social Services

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	\$0	(\$149,000)	
Recovery of Expenditures	n/a	(\$142,000)	(\$240,000)	
Expenses:				
Financial Expenses	n/a	(\$21,000)	(\$24,000)	
Minor Capital	n/a	(\$34,000)	\$123,000	
Operating & Maintenance Supplies	n/a	(\$22,000)	(\$17,000)	
Purchased Services	n/a	(\$30,000)	(\$107,000)	
Salaries & Benefits	n/a	(\$225,000)	\$93,000	
Transfers for Social Services	n/a	\$1,064,000	\$1,096,000	
Other Miscellaneous Expenditures	n/a	\$40,000	\$22,000	
Net Total	n/a	\$630,000	\$797,000	\$0

The Employment & Social Services department is funded primarily through Provincial, Federal and County funding, with the net City cost of the budget representing less than 6% of the gross cost. The variances outlined below are expressed in gross dollars.

Grants & Subsidies (\$149,000)

Ontario Works Program Delivery expenditures are partially funded by the Ministry of Children, Community and Social Services. Lower budgeted expenditures are projected at the year-end resulting in (\$149,000) less subsidy.

Recovery of Expenditures (\$240,000)

Ontario Works Program Delivery expenditures are cost shared with the County of Essex. Lower budgeted expenditures are projected at year-end, therefore County Revenue is projected to be lower by (\$255,000). Additional cost recoveries within the Social Policy & Planning area is expected to reduce this amount by \$15,000

Financial Expenses (\$24,000)

As Ontario Works caseloads rise, the increased use of Reloadable Payment cards (RPC) instead of cheques is resulting in higher than budgeted bank fees associated with this service. The projected deficit of (\$24,000) is expected to be offset by savings in other accounts such as postage and paper.

Minor Capital \$123,000

Lower than budgeted furniture and fixtures purchases related to new staff is projected by year end. This \$123,000 under-expenditures will be offset deficits in other expense categories.

Operating & Maintenance Supplies (\$17,000)

The deficit of \$17,000 is projected in this category which includes computer and program supplies. These costs are offset by savings in other accounts.

Employment & Social Services

Purchased Services	(\$107,000)
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Purchased Services is expected to be higher than budget (\$107,000) primarily due to increased costs in contracted services.

Salaries & Benefits	\$93,000
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Salaries and Fringes for vacant regular full time Ontario Works Program Delivery positions have not been included in the projections for the remainder of the year due to the hiring freeze. This is projected to result in a \$93,000 surplus.

Transfers for Social Services	\$1,096,000
--------------------------------------	--------------------

\$1,046,000 of the year-end surplus for Transfers for Social Services relates to one-time provincial funding from Ministry of Children, Community and Social Services for the delivery of the Ontario Work Program. Although the expenditures associated with this funding were budgeted to the Transfers for Social Service category, the actual costs are charged to other expense accounts, shown above, leaving a net surplus in expense accounts for salaries & benefits and purchased services. Only \$50,000 of the surplus, related to the Community Investment Fund for Social Policy and Planning, is the projected at year end for this expense category.

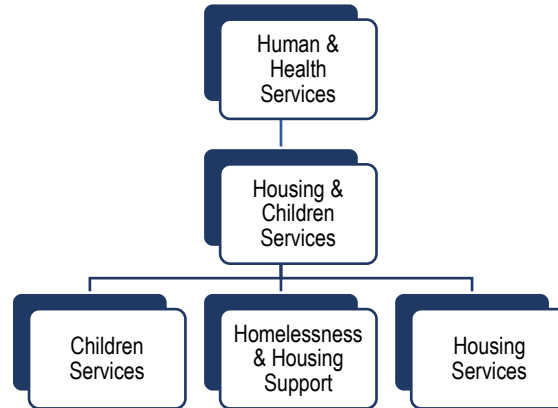
Other Miscellaneous Expenditures	\$22,000
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A projected year end surplus of \$22,000 is primarily due to lower than expected training costs

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.



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$87,488,107)	(\$83,644,514)	(\$93,310,462)	(\$129,202,225)
Annual Expense Budget	\$99,172,643	\$95,941,104	\$107,209,475	\$142,844,245
Annual Net Budget	\$11,684,536	\$12,296,590	\$13,899,013	\$13,642,020
Annual Net Variance	\$1,664,625	\$43,423	(\$1,406,961)	(\$1,420,791)
Variance as a % of Gross Budget	1.7%	0.0%	(1.3%)	(1.0%)

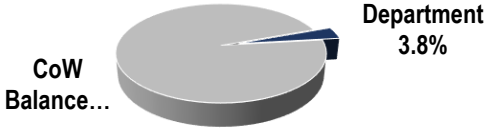
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	9.0
Non-Union:	12.0
Local 543:	<u>60.5</u>
Total	81.5

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$16,256,853	\$415,988,465	\$432,245,318



CoW Balance... Department 3.8%

2024 Year-End Projection: \$356,000

Third Quarter Surplus

Housing & Children Services

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	\$231,000	\$31,000	
Recovery of Expenditures	n/a	\$233,000	\$484,000	
Transfers from Other Funds	n/a	(\$200,000)	(\$239,000)	
Expenses:				
Minor Capital	n/a	(\$14,000)	(\$21,000)	
Operating & Maintenance Supplies	n/a	\$0	(\$1,000)	
Purchased Services	n/a	(\$33,000)	\$165,000	
Salaries & Benefits	n/a	(\$99,000)	(\$209,000)	
Transfers for Social Services	n/a	(\$877,000)	\$153,000	
Other Miscellaneous Expenditures	n/a	\$8,000	(\$7,000)	
Net Total	n/a	(\$751,000)	\$356,000	\$0

The Housing & Children's Services department is funded primarily through Provincial, Federal and County revenues, with the net City cost of the budget representing less than 11% of the gross cost. The variances outlined below are expressed in gross dollars.

Grants & Subsidies	\$31,000
-------------------------------	-----------------

Emergency Preparedness received one-time funding **\$31,000** in-year related to the Emergency Nuclear Program Grant. This revenue offsets the \$31,000 expenditure deficit in the Transfer for Social Services category.

Recovery of Expenditures	\$484,000
---------------------------------	------------------

Of the total surplus, **\$44,000** relates to higher than budgeted County revenue for all cost shared programs, the balance of the surplus of **\$440,000** relates to additional cost recoveries from the county for their share of increased program costs and salary cost recoveries from other programs.

Transfers from Other Funds	(\$239,000)
-----------------------------------	--------------------

At this time, funding from the Budget Stabilization Reserve of **(\$200,000)** for Rent Supplement program is not anticipated to be drawn on in 2024, due to one time provincial funding approved by Ministry of Municipal of Affairs and Housing (MMAH). In addition, **(\$39,000)** of BSR will not be fully utilized due to projecting lower actual staffing cost for the Regional Affordable Housing Strategy Temporary Coordinator.

Minor Capital	(\$21,000)
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A deficit of **(\$21,000)** is projected in this account primarily due to furniture related purchases.

Operating & Maintenance Supplies	(\$1,000)
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A deficit of **(\$1,000)** is projected in this account for office supplies related purchases.

Housing & Children Services

Purchased Services	\$165,000
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The Reaching Home program is projecting a deficit of approximately **(\$45,000)**. This deficit will be offset by **\$6,000** in projected savings in Housing Administration area and **\$204,000** projected savings in RHI operating for 2024.

Salaries & Benefits	(\$209,000)
--------------------------------	--------------------

The projected additional temporary staffing **(\$209,000)** cost (not budgeted) will be offset by reallocation to other housing programs noted in Recovery of Expense section. Children's Service is not projecting a city variance at this time. Should there be a surplus in administration, a budget carry forward may be requested at year end to help offset projected budget pressures in 2025.

Transfers for Social Services	\$153,000
--------------------------------------	------------------

Non-Profit Housing is projecting a gross deficit of approximately **(\$216,000)** due to higher subsidy costs, as well as from the reconciliation of Service Providers year end reports. The costs in the Non-profit housing portfolio are legislated, and mitigation of these costs may not be possible. These increased costs will be offset by additional County Revenue referenced in the Recovery of Expense section. Emergency Preparedness is projecting a deficit of approximately **(\$31,000)** related to expenses incurred for the Emergency Nuclear Program which has been recovered by revenue received in Grants & Subsidies section. Unbudgeted one-time expenditures of approximately **(\$46,000)** were incurred due to the fire at 333 Glengarry and operation of a temporary emergency shelter at the WFCU to accommodate displaced residents. A **\$205,000** WEHB city surplus is projected primarily related to the full carryover funding not being utilized. Housing Administration is projecting a **\$6,000** surplus due to reallocation of cost to another account. In addition, a **(\$125,000)** deficit is estimated in the Homelessness Prevention Program as a result of the significant demand for one-time emergency rent as well as the increasing number of families experiencing homelessness, and the need to utilize overflow motel rooms because the local family shelter is overcapacity. The projected deficit was higher in the Q2 report (\$500,000), but has been reduced in Q3 as a result of an in-year, one time Provincial funding (\$444,000) in the HPP-funded rent supplement program. Pathway to Potential is projecting a **\$360,000** surplus due to an unexpected delay in issuing an RFP for community program partners as 2024 is a strategy renewal transitional year.

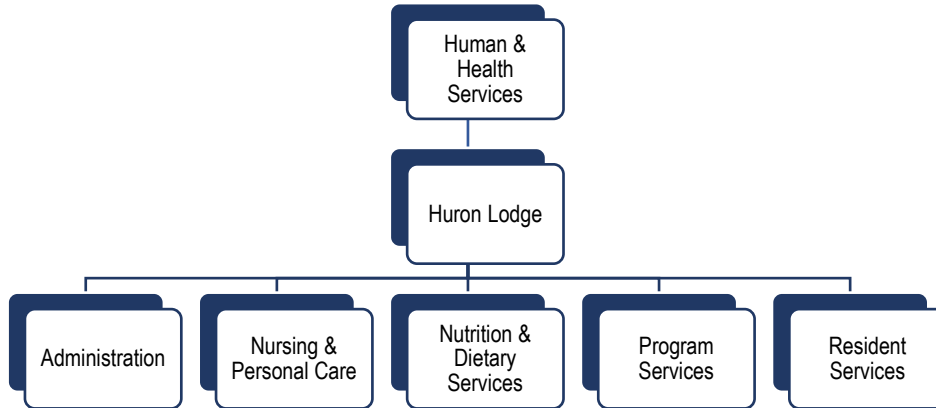
Other Miscellaneous Expenditures	(\$7,000)
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A deficit of **(\$7,000)** is being projected in this major account for Housing, primarily due to CHC Rent Supplement Admin funding.

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.



Historical 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	\$1,178,839
Variance as a % of Gross Budget	4.2%	2.0%	4.0%	3.7%

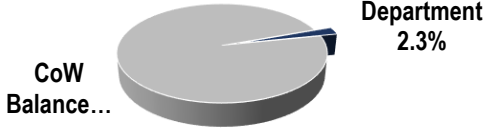
2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	10.0
Non-Union:	7.0
ONA:	26.0
Local 543:	<u>207.2</u>
Total	250.2

2024 Portion of Net Municipal Tax Levy

Department	CoW Balance	Net Levy
\$10,152,534	\$422,092,784	\$432,245,318



CoW Balance... Department 2.3%

2024 Year-End Projection: \$590,000

Third Quarter Surplus

Huron Lodge

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Grants & Subsidies	n/a	(\$100,000)	(\$270,000)	
Transfers from Other Funds	n/a	(\$125,000)	(\$125,000)	
User Fees, Permits & Charges	n/a	\$18,000	\$80,000	
Other Miscellaneous Revenue	n/a	\$7,000	\$30,000	
Expenses:				
Minor Capital	n/a	(\$135,000)	(\$150,000)	
Operating & Maintenance Supplies	n/a	(\$150,000)	(\$275,000)	
Purchased Services	n/a	\$30,000	\$100,000	
Salaries & Benefits	n/a	\$1,000,000	\$1,200,000	
Net Total	n/a	\$545,000	\$590,000	\$0

Grants & Subsidies (\$270,000)

The department is expected to end the year in a (\$270,000) deficit position in annualized MLTC funding streams due to unforeseen variables such as the Case Mix Index reducing the per diems received.

Transfers from Other Funds (\$125,000)

As part of the 2024 approved budget, council approved a one-time transfer of \$125,000 to offset the cost of an alternative service delivery model for laundering linen at Huron Lodge. At this time, it is expected that the \$125,000 transfer from BSR will not occur as Huron Lodge is expecting an overall departmental surplus and some costs associated with new service delivery were incurred in 2023.

User Fees, Permits & Charges \$80,000

This estimated surplus is due to higher than budgeted Accommodation Revenue expected in 2024. Budgets are set based on historical trends for occupancy in the home and accommodation rates that are determined by the MLTC.

Other Miscellaneous Revenue \$30,000

Huron Lodge receives rebates based on spending levels for various supplies such as incontinence and food items. Budgets are set for expected rebates and are based on historical trends. It is projected to end the year with a \$30,000 surplus in this category.

Minor Capital (\$150,000)

Necessary repairs in the kitchen for plumbing and humidification and refrigeration equipment contribute to the majority of the estimated year-end variance in minor capital at Huron Lodge.

Operating & Maintenance Supplies (\$275,000)

The expected overage in the Operating & Maintenance Supplies category is predominately due to the supplies in the Nursing division of Huron Lodge. In addition to the rising prices of nursing supplies, residents are coming in more fragile and majority from hospital requiring additional supplies for their plan of care.

Purchased Services \$100,000

This surplus is one-time in nature as it is due to the timing of the new physiotherapy agreement commencing in the third quarter of 2024.

Huron Lodge

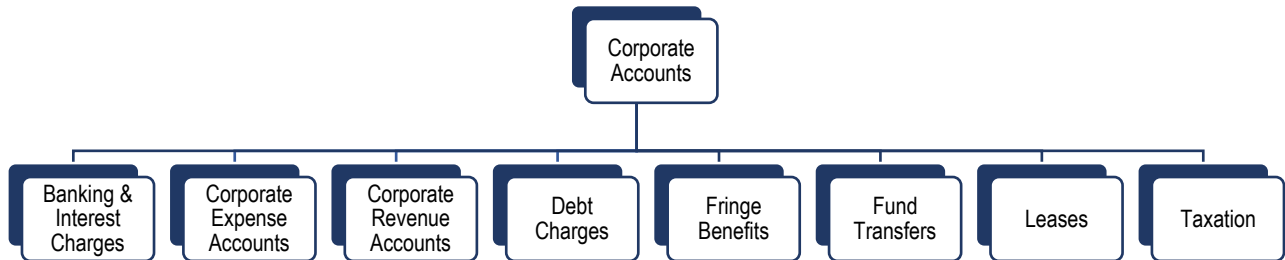
Salaries & Benefits	\$1,200,000
--------------------------------	--------------------

The projected surplus in salary and benefit accounts represents the net impact of all salary and benefit accounts at Huron Lodge and is largely due to the additional funded expense for staff additions that have not been filled yet. The department is working with Human Resources to fill positions necessary as approved by S172/2021 CR 35/2022 to meet the staffing targets set by the MLTC.

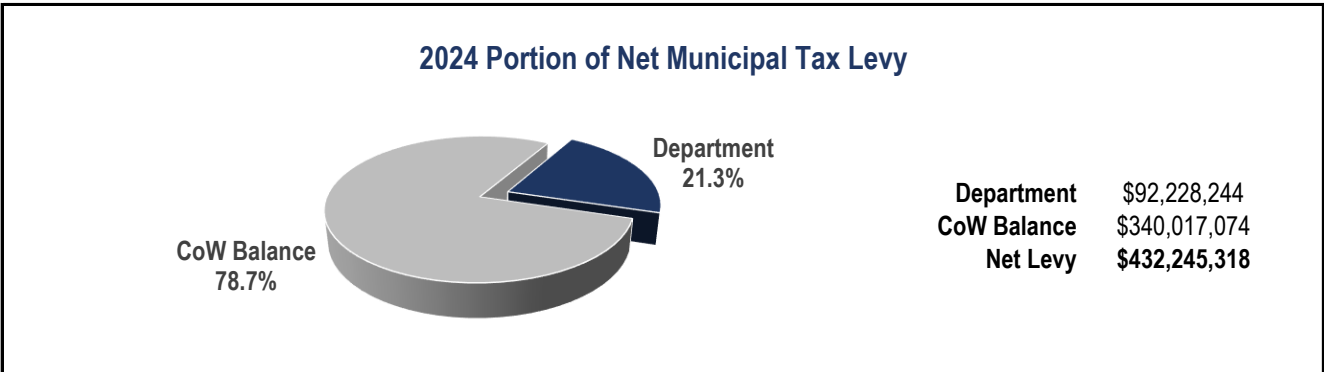
Corporate Accounts

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.



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$217,748,697)	(\$131,127,456)	(\$135,372,275)	(\$130,354,324)
Annual Expense Budget	\$242,097,940	\$162,129,721	\$219,926,715	\$220,807,900
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	\$946,628
Variance as a % of Gross Budget	1.5%	1.5%	2.4%	0.4%



2024 Year-End Projection: \$4,268,000

Third Quarter Surplus

Corporate Accounts

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Investment Income & Dividends	n/a	\$1,000,000	(\$550,000)	
Recovery of Expenditures	n/a	\$362,000	\$355,000	
Taxes - Municipal	n/a	\$82,000	\$135,000	
User Fees, Permits & Charges	n/a	\$1,000,000	\$2,417,000	
Expenses:				
Financial Expenses	n/a	\$0	\$716,000	
Purchased Services	n/a	\$0	\$19,000	
Salaries & Benefits	n/a	\$0	\$900,000	
Transfers to External Agencies	n/a	\$0	(\$361,000)	
Utilities, Insurance & Taxes	n/a	\$0	\$637,000	
Net Total	n/a	\$2,444,000	\$4,268,000	\$0

Investment Income & Dividends (\$550,000)

Interest on Investments & Capital Interest Income/Interest Paid to Reserves: \$1,000,000

A year-end surplus of \$1,000,000 is projected in Capital Interest Income due to several large projects drawing upon funds in advance. This surplus is offset by Investment Interest as a result of draws to fund capital projects.

YQG & Windsor-Detroit Tunnel Dividends: (\$1,050,000)

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, only \$700,000 of the \$1,000,000 YQG dividend was declared in 2024. Furthermore, it is anticipated that only \$750,000 of the \$1,500,000 Windsor-Detroit Tunnel dividend is expected to be received in 2024.

Casino Revenue: (\$500,000)

As a result of Caesars Windsor's post pandemic recovery, less than anticipated hosting fee revenues are expected to be received during the year.

Recovery of Expenditures \$355,000

A year-end surplus of \$355,000 is being projected in Program Support Recoveries due to additional program funding available within Employment & Social Services.

Taxes - Municipal \$135,000

A year-end surplus of \$135,000 is being projected in Taxes-Municipal as a result of the increase in the 'Heads and Beds' levy from increased student enrollment and a projected surplus in Payment in Lieu of Taxes for previously exempt properties.

User Fees, Permits & Charges \$2,417,000

A year-end surplus of \$2,417,000 is being projected in Interest and Penalties on Taxes and Receivables and Airport Lease Revenues.

Corporate Accounts

Financial Expenses	\$716,000
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A year-end surplus of \$716,000 is projected in Net Tax Additions/Reductions.

Purchased Services	\$19,000
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A year-end surplus of \$19,000 is projected as a result of lower than anticipated MPAC fees as a result of the reassessment freeze.

Salaries & Benefits	\$900,000
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Corporate Salary & Wage Provision: \$900,000

The Corporate Salary & Wage Provision is projected to end the year with a surplus of approximately \$900,000. This budget contains provisions for joint job evaluation (JJE), non-union job evaluations (NUJE), unanticipated WSIB costs, an overtime provision for eligible non-union members, and a general contingency provision. This budget also includes provisions for various collective agreements which will either be disbursed to the appropriate departments as collective agreements are approved or accrued at year-end in the event that they are still outstanding.

Transfers to External Agencies	(\$361,000)
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Waiver of Fees: (\$34,000): A year-end deficit of (\$34,000) in waived fees is projected based on year to date City Council approvals.

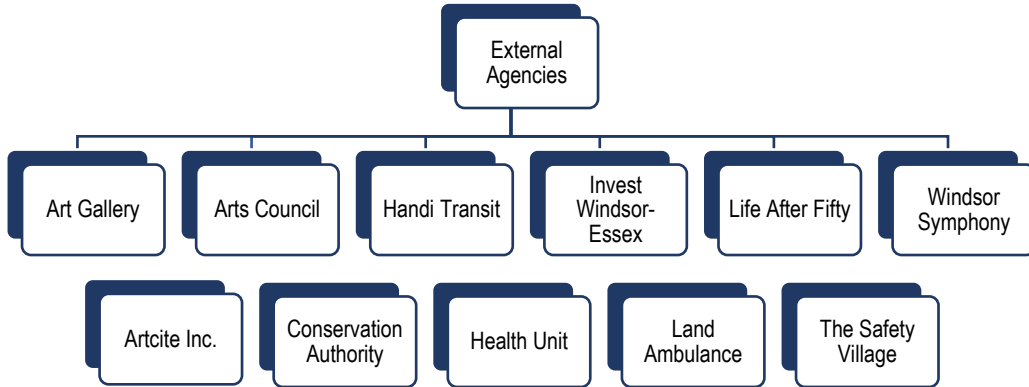
CIP Property Tax Rebates (\$327,000): A year-end deficit of (\$327,000) is projected a result of an increase in the amount of total eligible grants required to be paid under the CIP property tax rebates program.

Utilities, Insurance & Taxes	\$637,000
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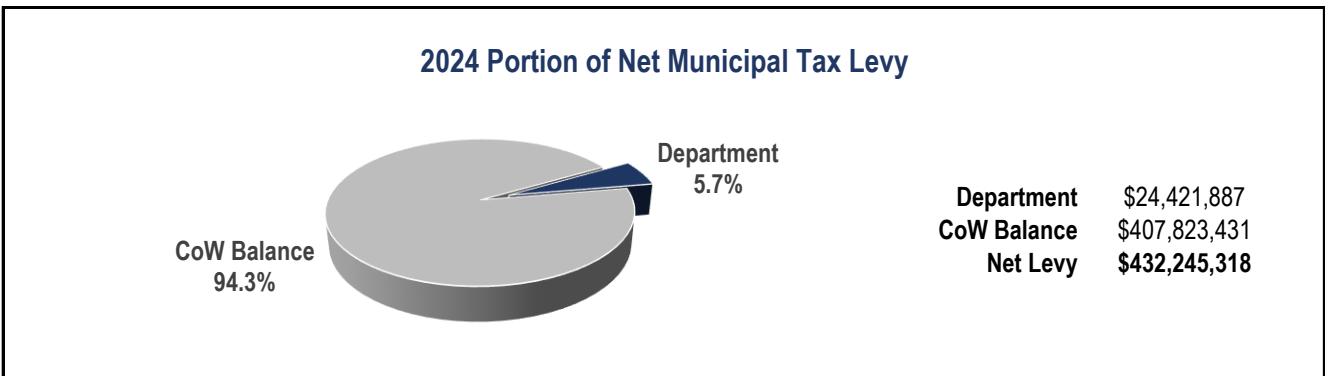
A year end Surplus of \$637,000 in being projected in Corporate Utilities largely as a result of surpluses in Natural Gas and Electricity driven by rate and consumption, respectively.

Agencies

DEPARTMENTAL OVERVIEW



Historical 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	\$20,858,514	\$22,634,432
Annual Net Budget	\$19,895,798	\$20,458,294	\$20,757,916	\$22,533,834
Annual Net Variance	\$1,056,508	\$167,535	\$1,114,860	\$289,178
Variance as a % of Gross Budget	5.3%	0.8%	5.3%	1.3%



2024 Year-End Projection: \$668,000

Third Quarter Surplus

Agencies

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Transfers to External Agencies	n/a	\$668,000	\$668,000	
Net Total	n/a	\$668,000	\$668,000	\$0

Transfers to External Agencies	\$668,000
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EMS / Land Ambulance: \$16,000 Surplus

A projected year-end surplus of \$16,000 is anticipated as this represents the City's share of the 2023 adjustment resulting from an increase in Provincial funding over what was reported at 2023 Year End.

Windsor Essex County Heath Unit: \$645,000 Surplus

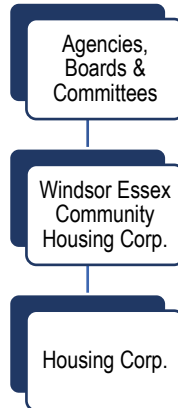
A projected year-end surplus of \$645,000 is anticipated as this represents the City's share of the 2023 Mitigation Funding adjustment approved by the Ministry of Health.

Essex Region Conservation Authority (ERCA): \$7,000 Surplus

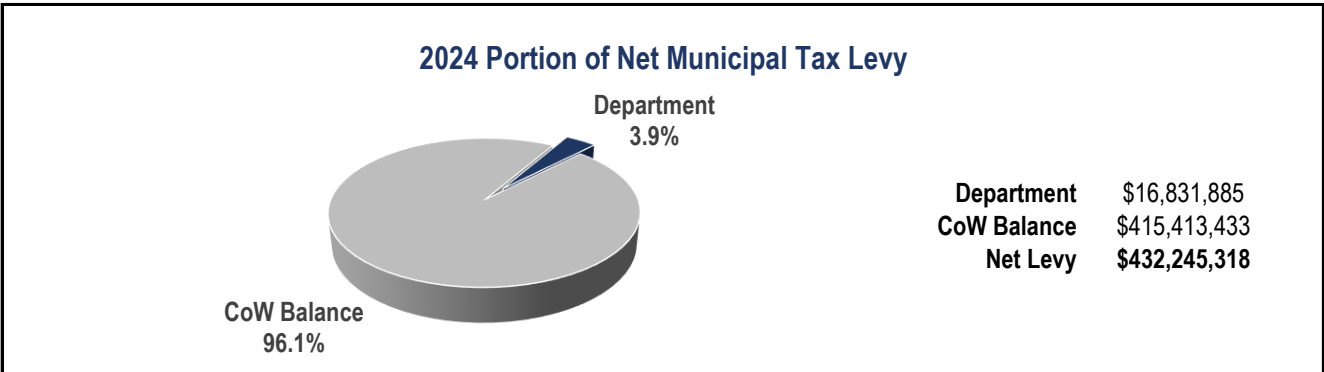
The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and has resulted in a \$7,000 surplus.

Windsor Essex Community Housing Corporation

DEPARTMENTAL OVERVIEW



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$9,916,237)	(\$7,963,294)	(\$8,307,760)	(\$8,293,990)
Annual Expense Budget	\$21,999,658	\$20,524,712	\$21,991,253	\$23,920,525
Annual Net Budget	\$12,083,421	\$12,561,418	\$13,683,493	\$15,626,535
Annual Net Variance				
Variance as a % of Gross Budget	0.0%	0.0%	0.0%	0.0%



2024 Year-End Projection: (\$486,000)

Third Quarter Deficit

Windsor Essex Community Housing Corporation

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Recovery of Expenditures	n/a	\$348,000	\$350,000	
Expenses:				
Transfers for Social Services	n/a	(\$830,000)	(\$836,000)	
Net Total	n/a	(\$482,000)	(\$486,000)	\$0

Recovery of Expenditures **\$350,000**

Social Housing provided through Windsor Essex Community Housing Corporation's (CHC) is cost shared with the County of Essex. The County revenue surplus is associated with the additional Transfers for Social Services, noted below, is projected to **\$350,000** higher than budgeted.

Transfers for Social Services **(\$836,000)**

CHC is an arm's-length organization owned by the City of Windsor. CHC is a separate legal entity and operates as a non-profit governed by a Board of Directors (the "Board"). The Board oversees the organization, while the daily operational functions are executed by the CEO and staff employed at CHC. The City as Service Manager for Social Housing provides operating subsidy to CHC through the Approved Housing Budget to maintain CHC operations. CHC is projecting a gross deficit in their Public Housing portfolio of approximately **(\$836,000)** primarily due to increased costs in building repair and maintenance.

MITIGATING MEASURES

Housing Services is working with CHC administration to monitor expenditures, in key controllable categories such as increased costs related to utilities, and maintenance.

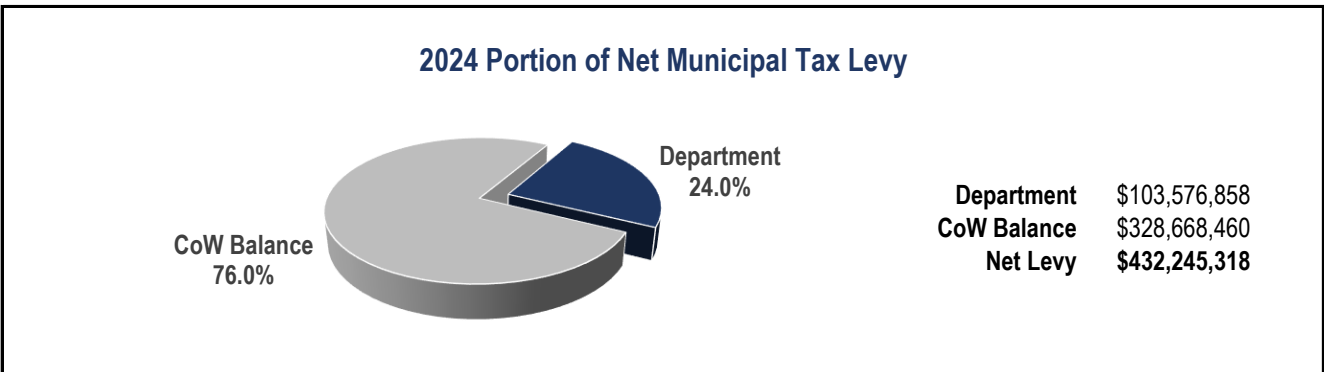
Windsor Police Services

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.



Historical 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	(\$72,756)
Variance as a % of Gross Budget	0.5%	1.4%	0.5%	(0.1%)



2024 Year-End Projection: (\$3,500,000)

Second Quarter Deficit

Windsor Police Services

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:				
Salaries & Benefits	n/a	(\$3,000,000)	(\$3,500,000)	
Net Total	n/a	(\$3,000,000)	(\$3,500,000)	\$0

Salaries & Benefits **(\$3,500,000)**

Once adjusted for impending wage settlements, known timing issues, fringes, and utilities; the third quarter report provided to City Administration projects that the WPS will experience a \$3.5M budget deficit by year end. The most significant contributing factor is the settlement of the 2023-2026 Collective Bargaining Agreements with the Windsor Police Association. This requires the WPS to remit retroactive settlements for both the 2023 and 2024 fiscal years.

MITIGATING MEASURES

WPS will continue to manage and monitor discretionary spending where possible to mitigate the impacts of negotiated salary increases.

On-Off Street Parking Reserve

2024 Year-End Projection:	(\$397,000)
Third Quarter	Deficit

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	(\$450,000)	(\$450,000)	
Expenses:				
Salaries & Benefits	n/a	\$125,000	\$100,000	
Utilities, Insurance & Taxes	n/a	\$0	(\$47,000)	
Net Total	n/a	(\$325,000)	(\$397,000)	\$0

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

A total deficit of (\$450,000) is estimated for 2024 related to reduced hourly and monthly parking revenue at meters, in lots, and in garages. This estimate is based on year to date trends in 2024 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 2024 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 expected in the WSIB pension, medical, salary, and admin fee accounts for the year as well as the surpluses 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.

Utilities, Insurance & Taxes **(\$47,000)**

A projected overall deficit of (\$47,000) is expected for 2024 related to the property taxes paid for all parking lots in the On-Off Street Parking Division of Public Works.

MITIGATING MEASURES

A draw from the Off Street Parking Reserve will be required should revenue projections remain below anticipated volumes.

Building Permit Reserve

2024 Year-End Projection: \$7,460,000
Third Quarter Surplus

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
User Fees, Permits & Charges	n/a	\$7,500,000	\$7,518,000	
Expenses:				
Financial Expenses	n/a	(\$30,000)	(\$43,000)	
Minor Capital	n/a	(\$209,000)	(\$267,000)	
Operating & Maintenance Supplies	n/a	(\$3,000)	(\$4,000)	
Purchased Services	n/a	(\$495,000)	(\$505,000)	
Salaries & Benefits	n/a	\$734,000	\$821,000	
Other Miscellaneous Expenditures	n/a	(\$66,000)	(\$60,000)	
Net Total	n/a	\$7,431,000	\$7,460,000	\$0

User Fees, Permits & Charges \$7,518,000

Building permit revenue is expecting a year end surplus of \$7,518,000. The surplus in permit revenue is largely due to larger building construction projects.

Financial Expenses (\$43,000)

The Building department is expecting to end the year with a deficit of (\$43,000) due to the higher number of transactions that are anticipated to be paid by credit card in 2024.

Minor Capital (\$267,000)

The Minor Capital is expected to have a short fall of (\$267,000) for the renovation of the 2nd floor in the 350 City Hall Building as well as computer equipment required for new employees and software.

Operating & Maintenance Supplies (\$4,000)

The Building Department is expecting to end the year with an overall deficit of (\$4,000) mainly due to promotional material that was purchased for job fairs and other community events.

Purchased Services (\$505,000)

A deficit in Purchased Services is due to the allocation of indirect program support costs to the Building Permit Fee Reserve as well as for advertising and telephone purchases for hiring new employees. The deficit is expected to be offset by a surplus due to fewer fleet expenses reallocation.

Building Permit Reserve

Salaries & Benefits **\$821,000**

Staff gapping savings of \$821,000 is expected due to the number of retirements in 2024 and new positions created by the 2023 staff reorganization (BI2023-0069) that have not been filled.

Other Miscellaneous Expenditures **(\$60,000)**

The expected Deficit in Other Miscellaneous Expenditures is mainly due to (\$56,000) in training and (\$4,000) for Document registrations.

Sewer Surcharge Reserve

2024 Year-End Projection: \$638,000
Third Quarter Surplus

VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:				
Recovery of Expenditures	n/a	\$289,000	\$289,000	
User Fees, Permits & Charges	n/a	\$674,000	\$674,000	
Other Miscellaneous Revenue	n/a	(\$1,264,000)	(\$1,264,000)	
Expenses:				
Minor Capital	n/a	(\$24,000)	(\$24,000)	
Operating & Maintenance Supplies	n/a	(\$605,000)	(\$641,000)	
Salaries & Benefits	n/a	(\$146,000)	\$340,000	
Transfers to Reserves & Capital Funds	n/a	\$1,264,000	\$1,264,000	
Net Total	n/a	\$188,000	\$638,000	\$0

Recovery of Expenditures \$289,000

A surplus of \$289,000 is projected from recoveries in Environmental Quality Services from the Windsor Salt Evaporation Facility. The net recoveries of \$289k were also for expenses from prior year.

User Fees, Permits & Charges \$674,000

A surplus of \$232,000 is projected in septic services revenue within the Pollution Control division. The sewage that Enviroland has been bringing LRWRP is part of a special project for a trailer park lagoon repair. Enviroland has been hauling for the trailer park since 2023, and the project has now been completed in 2024. Additionally, sewer rates were increased in 2024 and are projected to yield a \$410,000 surplus, due to the timing of the fee increase.

The Engineering division is projecting a surplus of approximately \$32,000 in User Fees, Permits & Charges. This is the automated Sewer Surcharge Work Auth entries fully recover costs allocated in the Right of Way division variance attributable to Construction Contracts (PDC Replacement Rebates paid out). This is offset by a deficit in Minor Capital.

Other Miscellaneous Revenue (\$1,264,000)

There is an anticipated deficit for other Sewer Surcharge-related miscellaneous revenue of approximately (\$1,264,000) for 2024 which is due to the timing of the implementation of the 2024 rates. 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.

Sewer Surcharge Reserve

Minor Capital	(\$24,000)
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The Engineering division is projecting a deficit of approximately (\$24,000) due to large value of PDC Replacement Rebates expected to be paid out by Right of Way division. This is offset by a surplus in User Fees, Permits and Charges.

Operating & Maintenance Supplies	(\$641,000)
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Chemicals are projected to be in a deficit of (\$363,000) and Maintenance is projected to be in a deficit of (\$278,000) by the end of 2024 within the Pollution Control division.

Salaries & Benefits	\$340,000
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A projected overall surplus of approximately \$340,000 in Public Works is estimated for 2024 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. In addition, the department is expecting a surplus in the WSIB accounts for 2024 related to pensions, medical, salary, and admin fees.

Transfers to Reserves & Capital Funds	\$1,264,000
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Transfer to Capital Funds is anticipated to be in a surplus of approximately \$1,264,000, 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 2024 rates 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.