

### 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 Net Budget
Fire & Rescue	\$57,607,535	\$55,504,013	n/a	(\$1,551,000)	(\$1,426,000)	(\$1,929,188)	(3.48%)
Transit Windsor	\$45,840,469	\$17,618,928	n/a	\$0	\$0	(\$1,895,803)	(10.76%)
Parks, Recreation & Facilities	\$65,854,297	\$44,022,186	n/a	(\$201,000)	(\$132,000)	(\$511,516)	(1.16%)
Taxation & Financial Projects	\$4,191,258	\$649,312	n/a	(\$582,000)	(\$500,000)	(\$506,434)	(78.00%)
Corporate Security	\$3,998,394	\$1,404,244	n/a	\$34,000	(\$399,000)	(\$364,592)	(25.96%)
Human Resources	\$7,746,698	\$6,761,299	n/a	(\$353,000)	(\$353,000)	(\$287,387)	(4.25%)
Legal	\$14,462,972	\$6,765,382	n/a	(\$665,000)	(\$543,000)	(\$212,005)	(3.13%)
Building Services	\$9,493,128	\$1,449,696	n/a	(\$171,000)	(\$141,000)	(\$111,496)	(7.69%)
Asset Planning	\$1,598,313	\$739,513	n/a	\$0	\$0	(\$28,969)	(3.92%)
Pollution Control	\$25,201,078	\$0	n/a	\$0	\$0	\$0	0.00%
Library Services	\$9,068,428	\$8,196,393	n/a	\$0	\$0	\$0	0.00%
Mayor's Office	\$504,893	\$504,893	n/a	\$0	\$0	\$0	0.00%
Planning & Development	\$5,561,286	\$3,560,106	n/a	\$10,000	\$0	\$3,828	0.11%
CAO's Office	\$1,200,218	\$1,200,218	n/a	\$0	\$0	\$5,013	0.42%
Financial Accounting	\$3,404,853	\$2,731,303	n/a	\$0	\$0	\$15,061	0.55%
Housing & Children Services *	\$159,319,871	\$16,256,853	n/a	(\$751,000)	\$356,000	\$25,169	0.15%
Financial Planning	\$4,922,080	\$3,379,996	n/a	\$28,000	\$100,000	\$28,333	0.84%
City Council	\$1,149,967	\$992,976	n/a	\$0	\$49,000	\$29,155	2.94%
Information Technology	\$11,480,842	\$8,920,319	n/a	\$0	\$40,000	\$40,229	0.45%
Public Works	\$64,702,367	\$33,482,267	n/a	\$775,000	(\$357,000)	\$108,436	0.32%
Equity & Diversity	\$472,345	\$359,072	n/a	\$56,000	\$105,000	\$119,763	33.35%
Communications	\$4,374,801	\$3,693,768	n/a	\$77,000	\$122,000	\$137,406	3.72%
Culture & Events	\$2,711,564	\$2,183,729	n/a	\$84,000	\$270,000	\$164,337	7.53%
Economic Development	\$2,285,949	\$2,194,123	n/a	\$0	\$0	\$165,625	7.55%
Council Services	\$7,251,786	\$4,013,349	n/a	\$67,000	\$294,000	\$265,432	6.61%
Engineering	\$10,024,571	\$2,923,403	n/a	\$57,000	\$122,000	\$575,016	19.67%
Huron Lodge	\$35,232,654	\$10,152,534	n/a	\$545,000	\$590,000	\$646,249	6.37%
Employment & Social Services	\$149,452,140	\$8,395,577	n/a	\$630,000	\$797,000	\$809,983	9.65%
Corporate Accounts	\$194,461,508	\$92,228,244	n/a	\$2,444,000	\$4,268,000	\$2,516,898	2.73%
<b>Sub-Total: City Departments</b>	<b>\$903,576,265</b>	<b>\$340,283,696</b>	<b>n/a</b>	<b>\$533,000</b>	<b>\$3,262,000</b>	<b>(\$191,456)</b>	<b>(0.06%)</b>
Police Services	\$123,958,993	\$103,576,858	n/a	(\$3,000,000)	(\$3,500,000)	(\$3,792,328)	(3.66%)
Housing Corporation	\$25,608,108	\$16,831,885	n/a	(\$482,000)	(\$486,000)	\$265,673	1.58%
Agencies	\$24,522,485	\$24,421,887	n/a	\$668,000	\$668,000	\$1,343,986	5.50%
<b>Sub-Total: ABC's</b>	<b>\$174,089,586</b>	<b>\$144,830,630</b>	<b>n/a</b>	<b>(\$2,814,000)</b>	<b>(\$3,318,000)</b>	<b>(\$2,182,669)</b>	<b>(1.51%)</b>
<b>Total: Municipal</b>	<b>\$1,077,665,851</b>	<b>\$485,114,326</b>	<b>n/a</b>	<b>(\$2,281,000)</b>	<b>(\$56,000)</b>	<b>(\$2,374,125)</b>	<b>(0.49%)</b>

### 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
<b>Annual Net Budget</b>	<b>\$1,336,637</b>	<b>\$1,106,545</b>	<b>\$1,103,044</b>	<b>\$1,070,193</b>
Annual Net Variance	\$114,810	\$3,656	\$160,731	\$30,288
Variance as a % of Net Budget	8.6%	0.3%	14.6%	2.8%

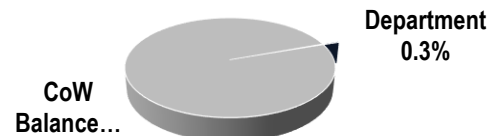
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



## 2024 Year-End Variance:

## \$5,013

### Surplus

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Purchased Services	n/a	\$0	\$0	\$5,013
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,013</b>

**Purchased Services** **\$5,013**

The surplus in the CAO's Office is due to a surplus in corporate consulting.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,186,543</b>	<b>\$1,213,106</b>
Annual Net Variance	n/a	n/a	\$343,282	(\$261,565)
Variance as a % of Net Budget	n/a	n/a	28.9%	(21.6%)


#### 2024 Budgeted Full Time Equivalent (FTE)

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

#### 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
		<b>Department 0.3%</b>

CoW Balance...



**2024 Year-End Variance: (\$364,592)**

**Deficit**

## Corporate Security

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$10,000	\$10,000	\$0
<b>Expenses:</b>				
Purchased Services	n/a	\$0	(\$450,000)	(\$394,958)
Salaries & Benefits	n/a	\$24,000	\$41,000	\$26,678
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$3,688
<b>Net Total</b>	<b>n/a</b>	<b>\$34,000</b>	<b>(\$399,000)</b>	<b>(\$364,592)</b>

#### **Purchased Services (\$394,958)**

As previously reported the deficit of \$394,958 in purchased services is due to the Corporate Security Guard services contract .

#### **Salaries & Benefits \$26,678**

A surplus of \$26,678 in salaries is due to gapping of positions during the year.

#### **Other Miscellaneous Expenditures \$3,688**

A surplus of \$3,688 in Other Misc. Expenses is driven by a \$10,227 surplus in Licenses and Dues, \$860 surplus in various miscellaneous items offset by a deficit of \$7,400 in Office supplies.

### 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
<b>Annual Net Budget</b>	<b>\$846,469</b>	<b>\$872,193</b>	<b>\$875,193</b>	<b>\$968,776</b>
Annual Net Variance	\$48,836	\$57,963	\$164,560	\$17,355
Variance as a % of Net Budget	5.8%	6.6%	18.8%	1.8%

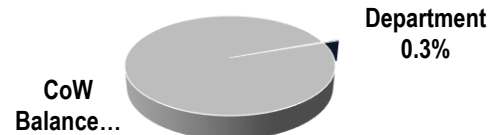
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 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



## 2024 Year-End Variance:

## \$29,155

### Surplus

### City Council

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$0	\$25,000	\$21,740
<b>Expenses:</b>				
Purchased Services	n/a	\$0	\$11,000	\$4,605
Other Miscellaneous Expenditures	n/a	\$0	\$13,000	\$2,811
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$49,000</b>	<b>\$29,155</b>

#### Other Miscellaneous Revenue \$21,740

The surplus of \$21,740 in miscellaneous revenue is due to increased recoveries from attendance by City Councillors at board meetings.

#### Purchased Services \$4,605

Due to minor surpluses in various accounts within Purchased Services accounts.

#### Other Miscellaneous Expenditures \$2,811

The surplus of \$2,811 is related to unspent funds within the Council Committee's overall budget.

### 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
<b>Annual Net Budget</b>	<b>\$905,325</b>	<b>\$1,455,705</b>	<b>\$505,705</b>	<b>\$504,338</b>
Annual Net Variance	\$0	\$0	\$0	\$0
Variance as a % of Net Budget	0.0%	0.0%	0.0%	0.0%

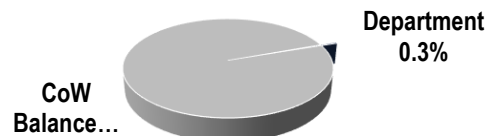
#### 2024 Budgeted Full Time Equivalent (FTE)



FTE  
n/a

#### 2024 Portion of Net Municipal Tax Levy

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



## 2024 Year-End Variance:

## \$0

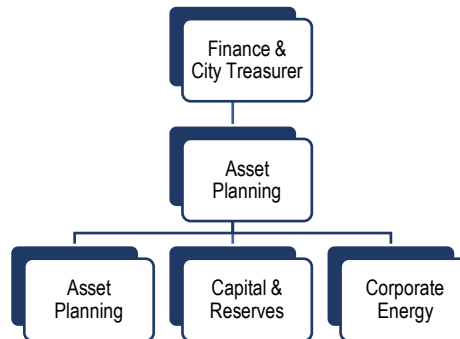
### Surplus

The Mayor's Office ended the year on budget.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$864,607</b>	<b>\$744,370</b>
Annual Net Variance	n/a	n/a	(\$35,651)	\$72,293
Variance as a % of Net Budget	n/a	n/a	(4.1%)	9.7%

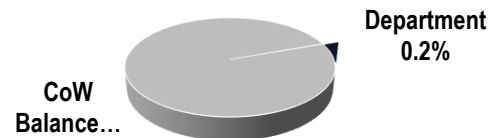
#### 2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	4.0
Non-Union:	6.0
<b>Total</b>	<b>10.0</b>

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**(\$28,969)**

**Deficit**



### Asset Planning

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$2,561)
Operating & Maintenance Supplies	n/a	\$0	\$0	\$8,058
Purchased Services	n/a	\$0	\$0	\$7,376
Salaries & Benefits	n/a	\$0	\$0	(\$53,982)
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$12,140
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$28,969)</b>

#### Minor Capital (\$2,561)

The year-end deficit of \$2,561 in Minor Capital was a result of the provision of a laptop for a temporary employee.

#### Operating & Maintenance Supplies \$8,058

The year-end surplus of \$8,058 is the result of less than anticipated expenditures in the department.

#### Purchased Services \$7,376

The year-end surplus of \$7,376 in Purchased Services was a result of the following unspent funds: Consulting Services - External \$2,806; Travel Expense \$1,797; Cell Phones \$1,679; and \$1,094 in various other expense accounts.

#### (\$53,982)

The year-end deficit of \$53,982 in Salaries & Benefits was a result of: the use of a co-op student hired to assist with critical tasks relating to the Asset Management Plan \$19,355; permanent gapping \$16,667; retro payment of a Non-Union Job Evaluation (NUJE) decision \$9,345; an acting assignment totalling \$5,550 and WSIB expenses totaling \$3,065. It should be noted that deficits within departments related to job evaluation retroactive payment and unanticipated WSIB expenses are offset by a corporate provision for this purpose (as highlighted in the Corporate Accounts).

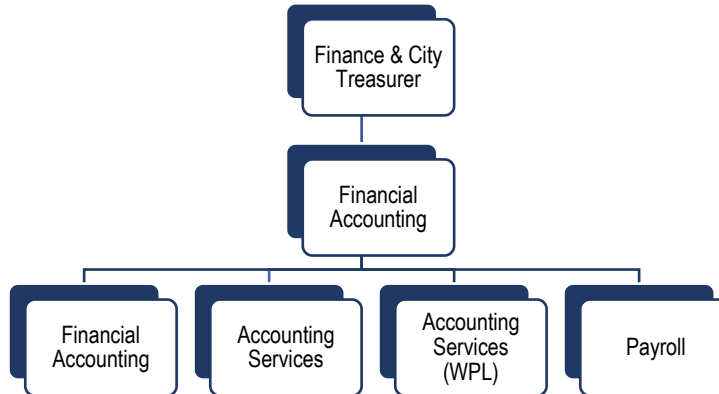
#### Other Miscellaneous Expenditures \$12,140

The year-end surplus of \$12,140 in Other Miscellaneous Expenditures was a result of unspent funds for Training Courses \$8,179; Conference Registration \$2,411 and Membership Fees & Dues \$1,550.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,329,132</b>	<b>\$2,585,974</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>\$55,004</b>	<b>\$0</b>
<b>Variance as a % of Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>2.4%</b>	<b>0.0%</b>

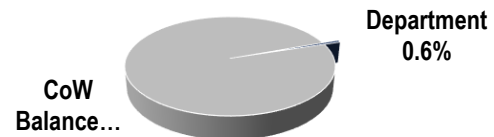
#### 2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Management:	6.0
Non-Union:	6.0
Local 543:	17.0
<b>Total</b>	<b>29.0</b>

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$15,061**

**Surplus**

### Financial Accounting

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	\$0	\$0	(\$1,342)
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$1,309)
Operating & Maintenance Supplies	n/a	\$0	\$0	(\$1,682)
Purchased Services	n/a	\$0	\$0	\$43,832
Salaries & Benefits	n/a	\$0	\$0	(\$30,329)
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$5,891
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,061</b>

#### User Fees, Permits & Charges (\$1,342)

The year-end deficit of \$1,342 in User Fees, Permits & Charges was a result of a shortfall in Return Cheque Service Fee revenues.

#### Minor Capital (\$1,309)

The year-end deficit of \$1,309 in Minor Capital was a result of the purchase of unanticipated office equipment.

#### Operating & Maintenance Supplies (\$1,682)

The year-end deficit of \$1,682 in Operating & Maintenance Supplies was a result of an increase in the cost of supplies.

#### Purchased Services \$43,832

The year-end surplus of \$43,832 in Purchased Services was due to the identification of additional HST rebates.

#### Salaries & Benefits (\$30,329)

The year-end deficit of \$30,329 in Salaries & Benefits was a result of overtime hours required by Payroll staff in order to complete critical tasks and recoveries that were not realized.

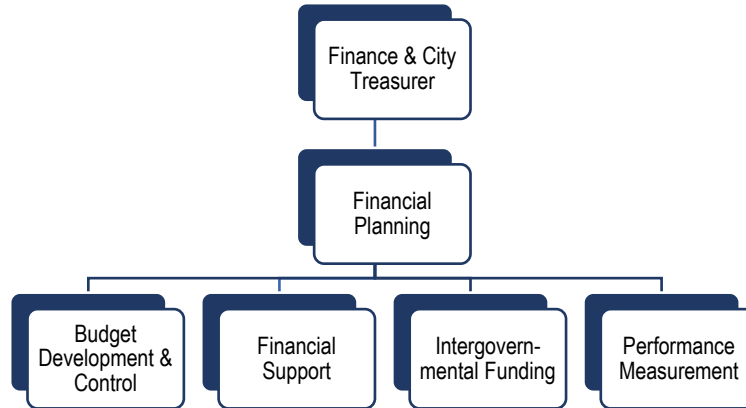
#### Other Miscellaneous Expenditures \$5,891

The year-end surplus of \$5,891 in Other Miscellaneous Expenditures was a result of unspent funds in Training Courses and Membership Fees & Dues.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,846,297</b>	<b>\$3,011,664</b>
Annual Net Variance	n/a	n/a	\$100,336	(\$71,298)
Variance as a % of Net Budget	n/a	n/a	3.5%	(2.4%)

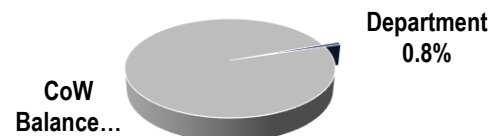
#### 2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Management:	6.0
Non-Union:	26.0
Local 543:	3.0
<b>Total</b>	<b>35.0</b>

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$28,333**

**Surplus**

### Financial Planning

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Minor Capital	n/a	(\$10,000)	\$0	(\$9,066)
Purchased Services	n/a	\$0	\$0	\$7,786
Salaries & Benefits	n/a	\$50,000	\$100,000	\$18,965
Other Miscellaneous Expenditures	n/a	(\$12,000)	\$0	\$10,648
<b>Net Total</b>	<b>n/a</b>	<b>\$28,000</b>	<b>\$100,000</b>	<b>\$28,333</b>

#### Minor Capital (\$9,066)

The year-end deficit of \$9,066 in Minor Capital was a result of the purchase of computer and office equipment for temporary employees.

#### Purchased Services \$7,786

The year-end surplus of \$7,786 in Purchased Services was a result of unspent funds in Travel Expense and Car Allowance.

#### Salaries & Benefits \$18,965

The year-end surplus of \$18,965 in Salaries & Benefits was a result of gapping.

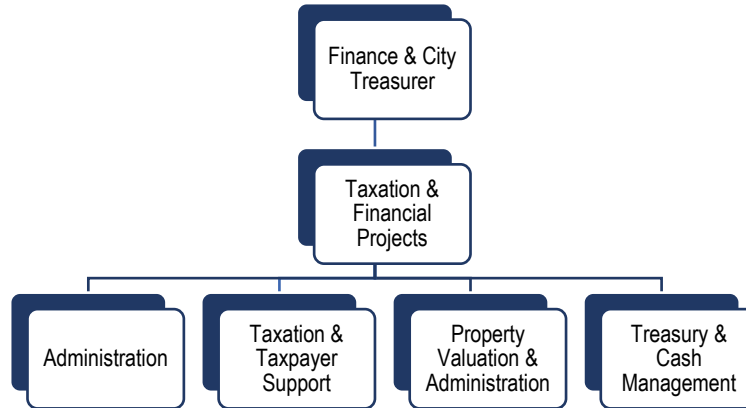
#### Other Miscellaneous Expenditures \$10,648

The year-end surplus of \$10,648 in Other Miscellaneous Expenditures was a result of unspent funds in Membership Fees & Dues and Conference Registration.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$604,831</b>	<b>\$697,709</b>
Annual Net Variance	n/a	n/a	(\$268,259)	(\$241,779)
Variance as a % of Net Budget	n/a	n/a	(44.4%)	(34.7%)

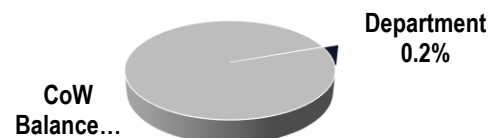
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance: (\$506,434)**  
**Deficit**

### Taxation & Financial Projects

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$565,000)	(\$498,000)	(\$510,679)
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$1,910)
Operating & Maintenance Supplies	n/a	\$0	\$0	\$2,184
Purchased Services	n/a	(\$50,000)	(\$58,000)	(\$38,915)
Salaries & Benefits	n/a	\$33,000	\$56,000	\$32,802
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$10,084
<b>Net Total</b>	<b>n/a</b>	<b>(\$582,000)</b>	<b>(\$500,000)</b>	<b>(\$506,434)</b>

#### User Fees, Permits & Charges (\$510,679)

The year-end deficit in User Fees, Permits & Charges was \$510,679. This deficit consisted of a \$82,774 deficit in External User fees, a \$175,200 deficit in Dial-up Fees, a \$69,625 deficit in Letters of Default, a \$143,619 deficit in Ownership Changes, a \$108,650 deficit in Tax Lien Registrations, a \$7,450 deficit in Return Cheque Fees, a \$3,835 deficit in Tax Certificates and a \$1,000 deficit in Other External Revenue. These deficits were offset by a \$55,930 surplus in Collection Fees, a \$20,339 surplus in Expedited Tax Certificates, and a \$5,205 surplus in Tax Information. These user fees are externally driven and subject to market/economic conditions.

#### Minor Capital (\$1,910)

The year-end deficit of \$1,910 in Minor Capital was a result of ergonomic equipment and computer purchases

#### Operating & Maintenance Supplies \$2,184

The year-end surplus of \$2,184 in Operating & Maintenance Supplies was a result of unspent funds in Office Supplies.

#### Purchased Services (\$38,915)

The year-end deficit of \$38,915 in Purchased Services was due an increase in postage and courier costs related to property tax billings, as well as other professional services contract for armoured car services.

#### Salaries & Benefits \$32,802

The year-end surplus of \$32,802 in Salaries & Benefits was a result of gapping.

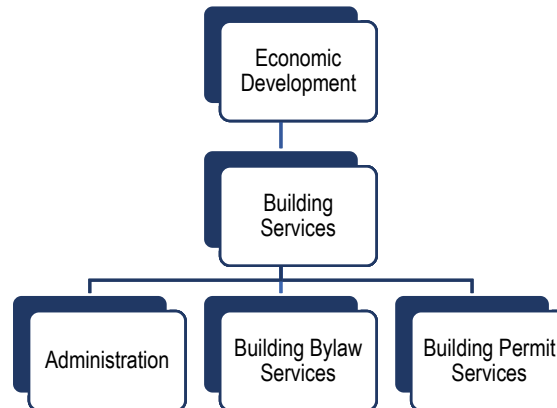
#### Other Miscellaneous Expenditures \$10,084

the year-end surplus of \$10,084 in Other Miscellaneous Expenditures was a result of unspent funds in Membership Fees & Dues and Training Courses.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>\$1,973,235</b>	<b>\$2,029,125</b>	<b>\$1,313,075</b>
Annual Net Variance	n/a	\$61,833	(\$113,227)	(\$162,074)
Variance as a % of Net Budget	n/a	3.1%	(5.6%)	(12.3%)

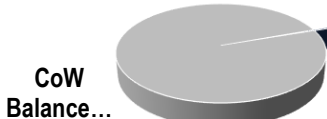
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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

CoW Balance...

Department 0.3%

**2024 Year-End Variance:**

**(\$111,496)**

**Deficit**



## Building Services

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$364,000)	(\$525,000)	(\$530,073)
<b>Expenses:</b>				
Financial Expenses	n/a	(\$7,000)	(\$8,000)	\$0
Minor Capital	n/a	(\$2,000)	\$0	(\$4,447)
Operating & Maintenance Supplies	n/a	\$1,000	\$0	(\$1,512)
Purchased Services	n/a	\$21,000	\$29,000	\$39,216
Salaries & Benefits	n/a	\$240,000	\$363,000	\$404,447
Other Miscellaneous Expenditures	n/a	(\$60,000)	\$0	(\$19,127)
<b>Net Total</b>	<b>n/a</b>	<b>(\$171,000)</b>	<b>(\$141,000)</b>	<b>(\$111,496)</b>

#### **User Fees, Permits & Charges (\$530,073)**

The Building By-Law Division had a revenue shortfall by year end of \$343,879 as fees collected by By-Law Officers, such as enforcement of property standards, residential rental property conditions and the upkeep of vacant buildings, were lower than expected. In addition, a revenue deficit for Residential Rental Licensing of \$186,194 was due to the legal challenge from local landlords which impacted the full implementation of the pilot program.

#### **Minor Capital (\$4,447)**

The Building Department incurred a deficit of \$4,447 due to expenses related to the additional computer software licenses that were required for new staff members.

#### **Operating & Maintenance Supplies (\$1,512)**

The Building Department ended the year with a deficit of \$1,512 mainly due to Promotional material that was purchased for job fairs as well as computer supplies.

#### **Purchased Services \$39,216**

The Building Department had a surplus balance of \$39,216 due to lower Building inspections fleet rental fees offset by higher travel expenses and manuals.

#### **Salaries & Benefits \$404,447**

A surplus of \$404,447 for salary and benefit expenses is due to salary gapping.

#### **Other Miscellaneous Expenditures (\$19,127)**

A deficit of \$19,127 in other miscellaneous expenditures is due primarily due to training, memberships and document registrations.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,364,556</b>	<b>\$1,852,867</b>
Annual Net Variance	n/a	n/a	\$0	\$491,637
Variance as a % of Net Budget	n/a	n/a	0.0%	26.5%

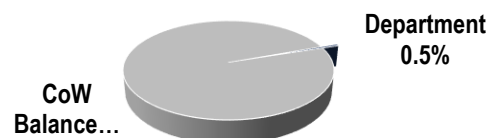
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$165,626**

**Third Quarter**

**Surplus**

### Economic Development

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$10,000	\$10,000	\$20,195
<b>Expenses:</b>				
Minor Capital	n/a	(\$11,300)	(\$11,300)	(\$22,317)
Operating & Maintenance Supplies	n/a	\$20,700	\$22,400	\$21,234
Purchased Services	n/a	\$45,900	\$46,800	\$27,662
Salaries & Benefits	n/a	\$300,000	\$154,100	\$204,095
Transfers to Reserves & Capital Funds	n/a	(\$365,300)	(\$217,200)	(\$80,000)
Other Miscellaneous Expenditures	n/a	\$0	(\$4,800)	(\$5,243)
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,625</b>

#### Other Miscellaneous Revenue \$20,195

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

#### Minor Capital (\$22,317)

The deficit is mainly due to higher computer software and PCs cost and higher furniture & furnishings as a result of staffing of the departments.

#### Operating & Maintenance Supplies \$21,234

The overall surplus is mainly due to lower program supplies \$17,800, lower promotional material & products \$11,000 partly offset by higher office supplies \$6,900.

#### Purchased Services \$27,662

The surplus is mainly due to lower external professional service charges offset by higher travel expenses and higher external rental expense.

#### Salaries & Benefits \$204,095

Year-end surplus is due to ongoing gapping.

#### Transfers to Reserves & Capital Funds (\$80,000)

One-Time charge to 2024 operating budget surplus to be carried forward to 2025 budget; for the purpose of funding non-recurring economic development initiatives and projects that have been delayed from 2024 and that will be executed in 2025.

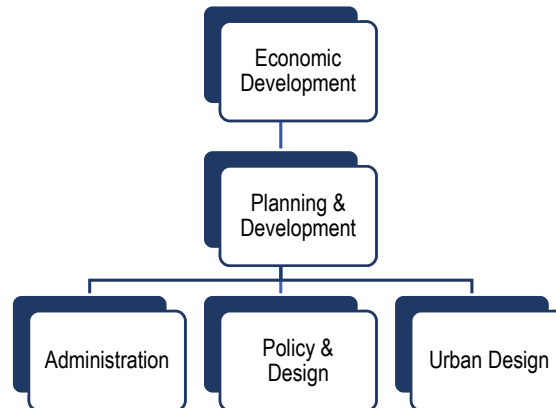
#### Other Miscellaneous Expenditures (\$5,243)

The deficit is mainly due to higher membership fees & dues, higher costs for training courses and higher conference registration charges.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>\$3,161,718</b>	<b>\$3,175,026</b>	<b>\$3,328,256</b>
Annual Net Variance	n/a	\$793,151	\$622,677	\$92,214
Variance as a % of Net Budget	n/a	25.1%	19.6%	2.8%

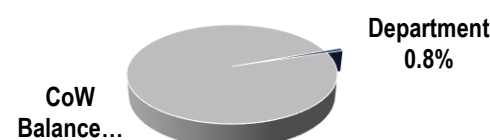
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 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

CoW Balance... Department 0.8%

## 2024 Year-End Variance:

## \$3,828

### Surplus

### Planning & Development

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Transfers from Other Funds	n/a	\$0	\$0	(\$150,000)
User Fees, Permits & Charges	n/a	(\$662,000)	(\$681,200)	(\$535,492)
<b>Expenses:</b>				
Financial Expenses	n/a	\$0	(\$8,300)	(\$8,457)
Minor Capital	n/a	\$0	\$0	\$846
Operating & Maintenance Supplies	n/a	\$14,000	\$13,300	\$12,410
Purchased Services	n/a	\$21,000	(\$21,100)	\$55,883
Salaries & Benefits	n/a	\$630,000	\$691,400	\$665,415
Transfers to Reserves & Capital Fund	n/a	\$0	\$0	(\$56,800)
Other Miscellaneous Expenditures	n/a	\$7,000	\$5,900	\$20,023
<b>Net Total</b>	<b>n/a</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$3,828</b>

#### Transfers from Other Funds (\$150,000)

The Planning department was approved to receive BSR funding of \$150,000 to hire consultants to conduct a User Fee Review. However, due to the overall department surplus the BSR funding was not utilized.

#### User Fees, Permits & Charges (\$535,492)

Revenue related to planning applications ended the year in a deficit. While applications are processed on time, the current fee levels are not sufficient to fully recover services costs.

#### Financial Expenses (\$8,457)

Financial Expenses ended the year in a deficit position for the Planning department due to the volume of credit card purchases made throughout the year.

#### Minor Capital \$846

Overall the Planning department ended the year in a surplus position for Minor Capital related to furniture, furnishings and computer equipment.

#### Operating & Maintenance Supplies \$12,410

The surplus resulted in expenditures related to maintenance and office supplies being under-spent

#### Purchased Services \$55,883

Purchased services, which include publications, travel and professional services, are in a surplus position due to lower spending.

#### Salaries & Benefits \$665,415

A number of budgeted positions were vacant for part or all of 2024.

#### Planning & Development

<b>Transfers to Reserves &amp; Capital Funds</b>	<b>(\$56,800)</b>
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The Planning User Fee review that was approved with a \$150k budget was only partially completed in 2024. The Department estimates the cost of the remaining work at \$56,800 in 2025. Approval was received to carry forward part of the department's surplus to fund the remaining consulting fees in 2025.

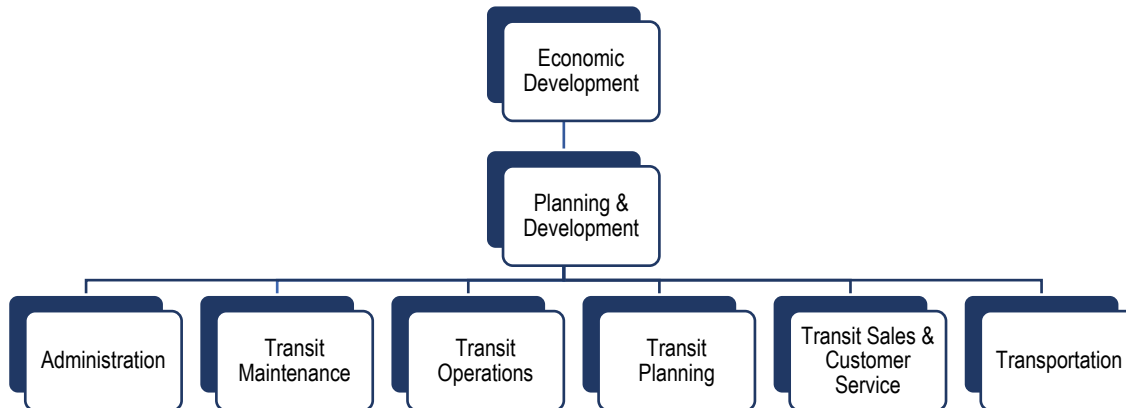
<b>Other Miscellaneous Expenditures</b>	<b>\$20,023</b>
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The overall surplus in Other Miscellaneous expenditures was mainly due to training and conferences expenses not being incurred.

### 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
<b>Annual Net Budget</b>	<b>\$15,119,343</b>	<b>\$15,586,444</b>	<b>\$16,421,543</b>	<b>\$17,581,466</b>
Annual Net Variance	\$658,202	\$792,839	(\$1,048,416)	(\$2,605,339)
Variance as a % of Net Budget	4.4%	5.1%	(6.4%)	(14.8%)

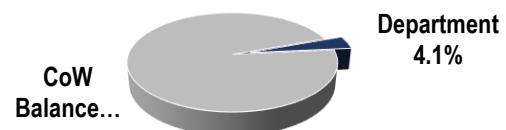
#### 2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	14.0
Non-Union	18.0
Hourly:	271.0
<b>Total</b>	<b>303.0</b>

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance: (\$1,895,803)**  
**Deficit**

### Transit Windsor

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	(\$1,186,000)	(\$1,186,000)	(\$1,218,800)
User Fees, Permits & Charges	n/a	(\$124,000)	(\$566,200)	(\$1,549,595)
Other Miscellaneous Revenue	n/a	\$0	\$0	\$0
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$42,400)
Operating & Maintenance Supplies	n/a	\$1,931,000	\$1,748,400	\$1,447,900
Purchased Services	n/a	\$94,000	\$3,800	(\$7,210)
Salaries & Benefits	n/a	(\$715,000)	\$0	\$29,400
Other Miscellaneous Expenditures	n/a	\$0	\$0	(\$555,098)
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,895,803)</b>

#### Grants & Subsidies (\$1,218,800)

The year-end deficit of \$1,218,800 in this category is due lower than anticipated provincial gas tax funding.

#### User Fees, Permits & Charges (\$1,549,595)

The year-end deficit of \$1,549,595 for Transit related revenue is related primarily to post-secondary student based bus programs (U-Pass & SaintsPass), a reduction in ridership on the Tunnel Bus route compared to pre-pandemic levels and partially reduced funding through Ontario Works. Another additional factor contributing to this deficit is a delay in the implementation of elements of recent Transit Windsor Service Plan changes. 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.

#### Minor Capital (\$42,400)

This account ended with a year-end deficit of \$42,400 mainly due to one-time purchases related to assistive devices/tools purchased as directed by Labour Canada.

#### Operating & Maintenance Supplies \$1,447,900

This account ended in a surplus of \$1,447,900 at year end. This surplus can be mainly attributed to a 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 program supplies given Special Events recent move to an online booking system.

#### Purchased Services (\$7,210)

The year-end deficit of \$7,210 is mainly attributable to security costs. The hourly cost for security staff has increased and the need for additional security in the Downtown Windsor Terminal due to security concerns also has increased. Additionally on-time security services were contracted, which were not budgeted. These deficits were offset by surpluses attributable to reduced toll expenses due to service changes on the Tunnel Bus and lower than anticipated spending in Advertising.



#### Transit Windsor

<b>Salaries &amp; Benefits</b>	<b>\$29,400</b>
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A year-end surplus of \$29,400 was realized primarily attributable to gapping for new positions approved for Transit Windsor Service Plans. A delay in implementing the Service Plan changes 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. Offsetting this surplus are additional wages paid of \$1.396 million relating to paid medical leave (PML)

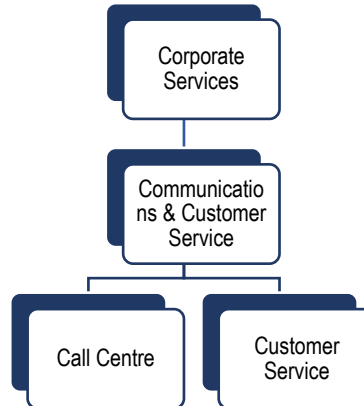
<b>Other Miscellaneous Expenditures</b>	<b>(\$555,098)</b>
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The cumulative impacts of various accounts resulted in a year end deficit of \$555,098. This can be mainly attributed to higher than budgeted WSIB costs, ICIP related one-time expenses charged to Operating due to funding guidelines, Emergency one-time costs for hoists and building repairs and higher than budgeted towing expenses. These deficits are slightly offset by savings in some other small, miscellaneous accounts.

### 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
<b>Annual Net Budget</b>	<b>\$3,103,451</b>	<b>\$3,191,987</b>	<b>\$3,342,673</b>	<b>\$3,545,355</b>
Annual Net Variance	n/a	(\$68,774)	(\$112,141)	\$58,880
Variance as a % of Net Budget	n/a	(2.2%)	(3.4%)	1.7%

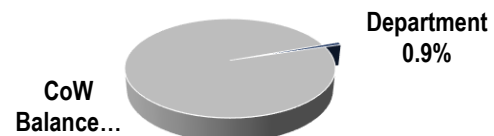
#### 2024 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	4.0
Non-Union:	8.0
Local 543:	17.0
<b>Total</b>	<b>29.0</b>

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$137,406**

**Surplus**

### Communications

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$22,000	\$27,000	\$63,334
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$4,308)
Purchased Services	n/a	\$55,000	\$17,000	\$33,668
Salaries & Benefits	n/a	\$0	\$78,000	\$35,097
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$9,615
<b>Net Total</b>	<b>n/a</b>	<b>\$77,000</b>	<b>\$122,000</b>	<b>\$137,406</b>

#### Other Miscellaneous Revenue \$63,334

Communications Department is reporting a surplus of \$63,334 at the end of 2024. During the year, the Customer Contact Centre received volume-based variable funding in addition to the base fees outlined in the Ontario 211 Service Agreement. Ontario 211 also approved several new initiatives, providing extra revenue streams for the project work performed. Furthermore, Communications recover costs for providing the E-Blast and Bucksip services to various internal and external customers, resulting a positive variance at the end of the year.

#### Minor Capital (\$4,308)

The Customer Contact Centre replaced 19 monitors and two laptops during the year, resulting a deficit of \$4,308 in Minor Capital at the end of the year.

#### Purchased Services \$33,668

The department is reporting a year end surplus of \$33,668 in 2024, mainly due to timing of one 2023/2024 Motorola invoice and lower telephone expenses in the year. The telephone expense is invoiced in US currency and has some components of variable based billing, therefore it could fluctuate each month. In addition, the quote for the chat module at the Customer Contact Centre came back lowered than projected, resulting a higher year end surplus. The positive variance is partially offset by the deficit reported in the language interpretation services and the corporate online engagement platform.

#### Salaries & Benefits \$35,097

The Communications Department had several positions that were vacant resulting a gapping saving.

#### Other Miscellaneous Expenditures \$9,615

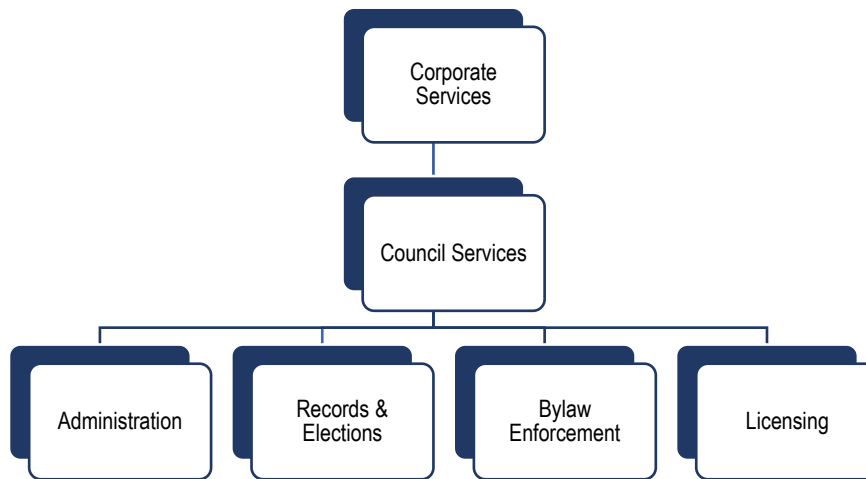
A surplus of \$9,615 in Other Miscellaneous Expenditures is resulting from the unused budget for various administrative expenses, such as conference registration, membership fees and public relations.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>\$3,748,412</b>	<b>\$3,382,297</b>	<b>\$3,681,446</b>
Annual Net Variance	n/a	(\$484,420)	(\$395,074)	\$187,943
Variance as a % of Net Budget	n/a	(12.9%)	(11.7%)	5.1%

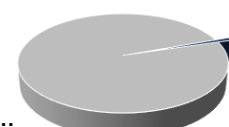
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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

CoW Balance...  Department 0.9%

### Council Services

**2024 Year-End Variance: \$265,432**  
**Surplus**

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$5,000	\$5,000	\$8,065
User Fees, Permits & Charges	n/a	(\$230,000)	(\$278,000)	(\$293,272)
Other Miscellaneous Revenue	n/a	(\$30,000)	(\$29,000)	(\$6,693)
<b>Expenses:</b>				
Minor Capital	n/a	\$10,000	\$8,000	\$7,738
Operating & Maintenance Supplies	n/a	(\$12,000)	(\$7,000)	(\$4,483)
Purchased Services	n/a	\$223,000	\$206,000	\$194,704
Salaries & Benefits	n/a	\$91,000	\$323,000	\$286,954
Other Miscellaneous Expenditures	n/a	\$10,000	\$66,000	\$72,419
<b>Net Total</b>	<b>n/a</b>	<b>\$67,000</b>	<b>\$294,000</b>	<b>\$265,432</b>

#### Recovery of Expenditures \$8,065

A minor surplus in Recovery of Expenditures is due to unanticipated salary recoveries and increased Freedom of Information (FOI) requests.

#### User Fees, Permits & Charges (\$293,272)

The 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 was increased revenue from Information and Records User fees for Death Registrations and Civil Ceremonies. 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. In addition, the lottery licenses have more than recovered since the pandemic and brought in a surplus of revenue.

#### Council Services

<b>Other Miscellaneous Revenue</b>	<b>(\$6,693)</b>
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A deficit in other miscellaneous revenue is due to reduced re-inspection fee revenue being generated.

<b>Minor Capital</b>	<b>\$7,738</b>
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A surplus in Minor Capital is due to less than anticipated expenditures related to items such as furniture and computer supplies.

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$4,483)</b>
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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.

<b>Purchased Services</b>	<b>\$194,704</b>
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A surplus in Purchased Services is due to a multitude of factors which include Humane Society Animal Control contract and the Integrity Commissioner budget, as well as surpluses in the Civic Corner Advertising (Windsor Star Ads), Printing Services and Mail Room Budgets due to digitization efforts.

<b>Salaries &amp; Benefits</b>	<b>\$286,954</b>
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The 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.

<b>Other Miscellaneous Expenditures</b>	<b>\$72,419</b>
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A small surplus in Other Miscellaneous Expenditures is due to surpluses in other miscellaneous 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 the litigation and court appeal.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
Annual Net Variance	n/a	n/a	n/a	n/a
Variance as a % of Net Budget	n/a	n/a	n/a	n/a

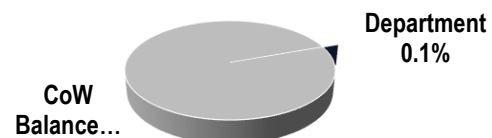
#### 2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Management:	1.0
Non-Union:	<u>1.0</u>
<b>Total:</b>	<b>2.0</b>

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$119,763**

**Surplus**

### Equity & Diversity

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$10,000	\$0
Operating & Maintenance Supplies	n/a	(\$10,000)	\$1,000	\$0
Purchased Services	n/a	(\$9,000)	(\$9,000)	\$0
Salaries & Benefits	n/a	\$75,000	\$103,000	\$119,763
<b>Net Total</b>	<b>n/a</b>	<b>\$56,000</b>	<b>\$105,000</b>	<b>\$119,763</b>

<b>Salaries &amp; Benefits</b>	<b>\$119,763</b>
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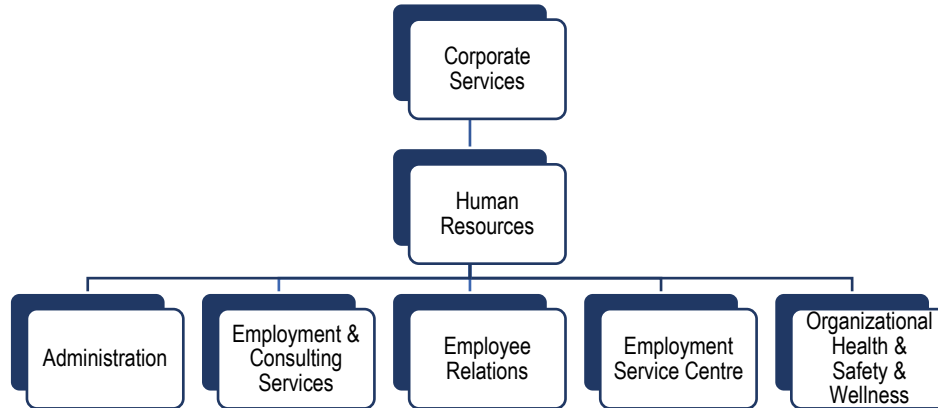
The year-end surplus of \$119,763 in Salaries & Benefits was a result of staff gapping.



### 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
<b>Annual Net Budget</b>	<b>\$5,632,658</b>	<b>\$6,148,156</b>	<b>\$6,333,184</b>	<b>\$6,700,452</b>
<b>Annual Net Variance</b>	<b>\$36,310</b>	<b>\$6,783</b>	<b>\$4,009</b>	<b>(\$56,105)</b>
<b>Variance as a % of Net Budget</b>	<b>0.6%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>(0.8%)</b>

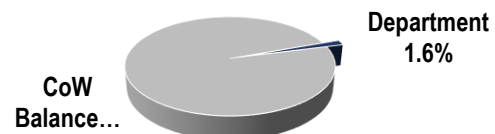
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 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



**2024 Year-End Variance: (\$287,387)**  
**Deficit**

### Human Resources

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Minor Capital	n/a	\$4,000	\$7,000	\$0
Operating & Maintenance Supplies	n/a	(\$2,000)	(\$4,000)	\$0
Purchased Services	n/a	(\$307,000)	(\$276,000)	(\$249,767)
Salaries & Benefits	n/a	(\$59,000)	(\$88,000)	(\$57,004)
Other Miscellaneous Expenditures	n/a	\$11,000	\$8,000	\$19,384
<b>Net Total</b>	<b>n/a</b>	<b>(\$353,000)</b>	<b>(\$353,000)</b>	<b>(\$287,387)</b>

#### **Purchased Services (\$249,767)**

The year-end deficit of \$249,767 in Purchased Services was a result of 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 (\$57,004)**

The year-end deficit of \$57,004 in Salaries & Benefits was a result of a heavy work load position hired to complete critical tasks.

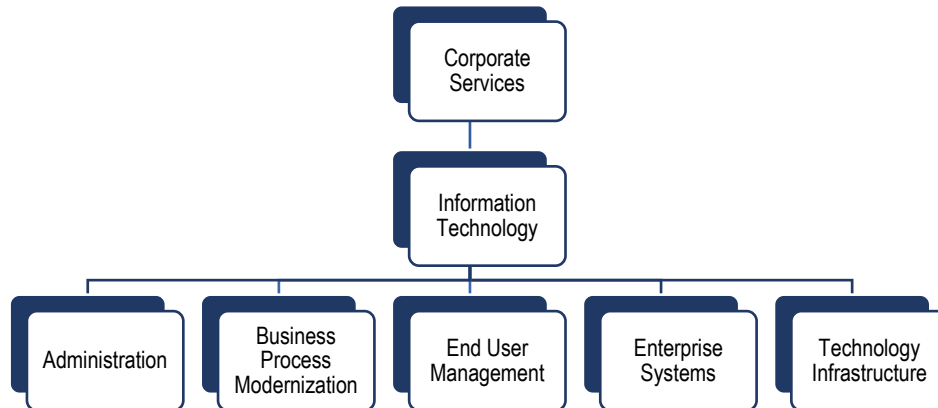
#### **Other Miscellaneous Expenditures \$19,384**

The year-end surplus of \$19,384 in Other Miscellaneous Expenditures was a result of a surpluses in Training Courses, Conference Registrations, and Office Supplies.

### 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
<b>Annual Net Budget</b>	<b>\$6,949,125</b>	<b>\$7,340,019</b>	<b>\$7,367,292</b>	<b>\$8,170,353</b>
<b>Annual Net Variance</b>	<b>\$32,736</b>	<b>\$179,778</b>	<b>(\$31,070)</b>	<b>\$181,264</b>
<b>Variance as a % of Net Budget</b>	<b>0.5%</b>	<b>2.4%</b>	<b>(0.4%)</b>	<b>2.2%</b>

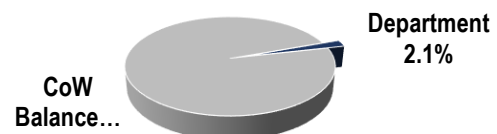
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$40,229**

**Surplus**

### Information Technology

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$20,000)	(\$20,000)	(\$12,703)
<b>Expenses:</b>				
Minor Capital	n/a	\$10,000	\$10,000	\$0
Purchased Services	n/a	\$25,000	\$30,000	\$0
Salaries & Benefits	n/a	(\$60,000)	(\$25,000)	\$14,541
Other Miscellaneous Expenditures	n/a	\$45,000	\$45,000	\$38,391
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,229</b>

#### User Fees, Permits & Charges (\$12,703)

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

#### Salaries & Benefits \$14,541

A small surplus in Salaries & Benefits is a result of delays in hiring of vacant positions.

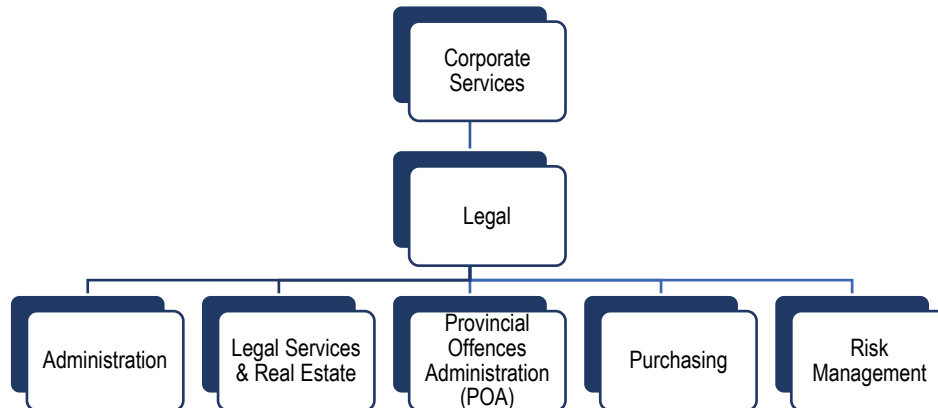
#### Other Miscellaneous Expenditures \$38,391

A small surplus in Other Miscellaneous Expenditures is due to surpluses in items such as memberships, conference registrations and training courses which were 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$6,819,020</b>	<b>\$6,838,313</b>
Annual Net Variance	n/a	n/a	\$199,563	(\$806,091)
Variance as a % of Net Budget	n/a	n/a	2.9%	(11.8%)

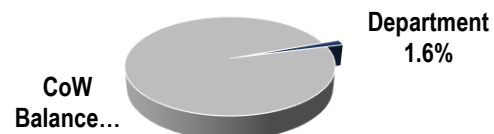
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance: (\$212,005)**  
**Deficit**

### Legal

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$737,000)	(\$691,000)	(\$453,842)
<b>Expenses:</b>				
Financial Expenses	n/a	\$59,000	\$94,000	\$68,462
Minor Capital	n/a	\$17,000	\$19,000	(\$4,545)
Operating & Maintenance Supplies	n/a	\$10,000	\$15,000	\$5,023
Purchased Services	n/a	\$45,000	(\$40,000)	\$72,329
Salaries & Benefits	n/a	\$210,000	\$288,000	\$354,620
Utilities, Insurance & Taxes	n/a	(\$282,000)	(\$247,000)	(\$256,581)
Other Miscellaneous Expenditures	n/a	\$13,000	\$19,000	\$2,529
<b>Net Total</b>	<b>n/a</b>	<b>(\$665,000)</b>	<b>(\$543,000)</b>	<b>(\$212,005)</b>

#### User Fees, Permits & Charges (\$453,842)

The Provincial Offences Division (POA) has a revenue shortfall of \$406,000. The main cause of this shortfall is a reduction of court hours resulting from a lack of judicial resources in Q1 and Q2. 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 \$68,462

A surplus in financial expenses is due to the fact that a retrieval fee in POA no longer exists as it has moved online.

#### Minor Capital (\$4,545)

A deficit in minor capital is due to the increased annual cost of Clear Risk Software.

#### Operating & Maintenance Supplies \$5,023

A surplus in Operating and Maintenance Supplies is due to less than anticipated costs related to housekeeping supplies in POA.

#### Purchased Services \$72,329

The surplus in purchased services is due to a surplus in red light camera expenses which are significantly less than budgeted. There is also a surplus due to a new contract with WPS for POA security services.

Offsetting this surplus is a deficit in legal services related to higher than anticipated litigation costs. These costs are hard to predict and fluctuate from year to year depending on both the number of claims and the cost of each claim. Also offsetting the surplus is a deficit in provincial charges in POA; mainly victim fines surcharge and adjudication services.

#### Salaries & Benefits \$354,620

The surplus in Salaries and Benefits is a result of salary gapping mainly in the POA, Risk and Purchasing divisions.

#### Utilities, Insurance & Taxes (\$256,581)

The deficit in Risk and Insurance is due to higher property insurance premiums.

### Legal

<b>Other Miscellaneous Expenditures</b>	<b>\$2,529</b>
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A surplus in Other Miscellaneous Expenditures is due to small surpluses in other miscellaneous items such as membership fees and dues, training courses and conference registrations not incurred.

### 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
<b>Annual Net Budget</b>	<b>\$50,465,903</b>	<b>\$50,658,841</b>	<b>\$50,538,358</b>	<b>\$50,506,467</b>
<b>Annual Net Variance</b>	<b>(\$553,373)</b>	<b>(\$812,297)</b>	<b>(\$3,464,816)</b>	<b>(\$1,536,849)</b>
<b>Variance as a % of Net Budget</b>	<b>(1.1%)</b>	<b>(1.6%)</b>	<b>(6.9%)</b>	<b>(3.0%)</b>

#### 2024 Budgeted Full Time Equivalent (FTE)

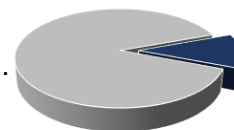


	<u>FTE</u>
Management:	4.0
Non-Union	2.0
WFA:	<u>302.0</u>
<b>Total</b>	<b>308.0</b>

#### 2024 Portion of Net Municipal Tax Levy

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

CoW  
Balance...



Department  
11.5%

**2024 Year-End Variance: (\$1,929,188)**  
**Deficit**



### Fire & Rescue

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	\$0	(\$30,000)	(\$25,267)
<b>Expenses:</b>				
Minor Capital	n/a	(\$21,000)	(\$30,000)	(\$26,096)
Operating & Maintenance Supplies	n/a	\$100,000	\$150,000	\$130,590
Purchased Services	n/a	\$0	\$0	\$88,759
Salaries & Benefits	n/a	(\$1,630,000)	(\$1,516,000)	(\$2,060,108)
Other Miscellaneous Expenditures	n/a	\$0	\$0	(\$37,066)
<b>Net Total</b>	<b>n/a</b>	<b>(\$1,551,000)</b>	<b>(\$1,426,000)</b>	<b>(\$1,929,188)</b>

#### User Fees, Permits & Charges (\$25,267)

User fee revenue for Fire & Rescue is a deficit of \$25,267. Fire Prevention inspections are behind in workload due to staffing capacity which created a \$47,363 deficit. However, the Fire Apparatus division incurred a \$22,096 surplus in revenue from County apparatus maintenance service.

#### Minor Capital (\$26,096)

A deficit is incurred for Fire Prevention and Fire Communication divisions Furniture & Finishings account due to office re-location.

#### Operating & Maintenance Supplies \$130,590

A surplus of \$164,249 is incurred in fuel for 2024 while a deficit of \$33,659 is incurred in Station housekeeping, maintenance accounts and First Aid Medical supplies account mainly due to inflationary cost pressures.

#### Purchased Services \$88,759

WFRS incurred a surplus of \$88,759 consisting of a \$26,218 deficit in Professional Services account and surplus of \$114,977 in Software annual fees, Telephone and Advertising expenses. Professional services deficit was created from consulting fees for labour relations work. Surplus was incurred due to delay in the Records Management module for software implementation and CAD system transition fees.

#### Salaries & Benefits (\$2,060,108)

Net Salary variance for WFRS is a deficit position of \$2,060,108, which includes overtime \$1,355,101 and various salary expenditures \$704,907. Overtime pressures are caused by absences from PTSD claims and short/long-term WSIB claims. Salary expenditures include over complement wages, acting pay due to staff shortages and pay rate adjustments.

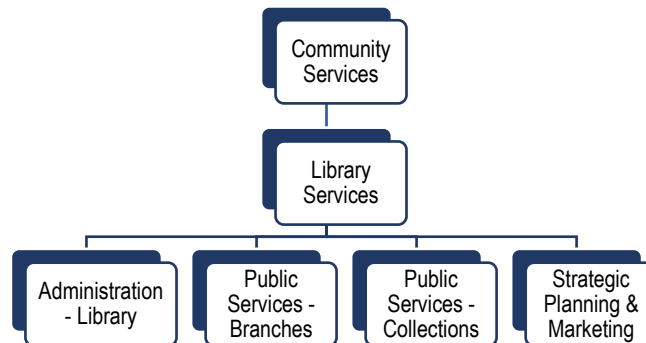
#### Other Miscellaneous Expenditures (\$37,066)

A deficit of \$37,066 is incurred in training for Fire Operations, Fire Training and Fire Prevention departments due to staffing promotions and mandated training requirements. Promotional training costs are one-time and vary each year.

### 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
<b>Annual Net Budget</b>	<b>\$8,204,629</b>	<b>\$8,269,747</b>	<b>\$8,319,985</b>	<b>\$8,249,186</b>

<b>Annual Net Variance *</b>	<b>\$658,270</b>	<b>\$799,040</b>	<b>\$461,895</b>	<b>\$112,150</b>
<b>Variance as a % of Net Budget</b>	<b>8.0%</b>	<b>9.7%</b>	<b>5.6%</b>	<b>1.4%</b>

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

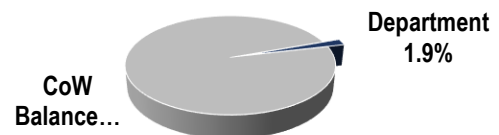
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 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



## 2024 Year-End Variance:

**\$0**  
**Surplus**

### Library Services

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Transfers from Other Funds	n/a	\$0	\$0	\$7,078
User Fees, Permits & Charges	n/a	\$0	\$0	\$5,378
Other Miscellaneous Revenue	n/a	\$25,000	\$70,000	\$16,081
<b>Expenses:</b>				
Financial Expenses	n/a	(\$122,100)	(\$122,100)	(\$124,484)
Operating & Maintenance Supplies	n/a	(\$60,000)	(\$62,000)	(\$47,868)
Salaries & Benefits	n/a	\$175,000	\$168,000	\$163,202
Transfers to Reserves & Capital Funds	n/a	(\$84,400)	(\$104,200)	\$0
Utilities, Insurance & Taxes	n/a	\$66,500	\$50,300	(\$19,387)
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### Transfers from Other Funds \$7,078

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. WPL had an overall accumulated deficit of \$7,078 resulting in a transfer from the reserve.

#### User Fees, Permits & Charges \$5,378

In 2024, WPL ended with a surplus of \$5,378 in user fees due to higher than anticipated use of room rentals, public copier and personal computer usage, and other equipment and service fees.

#### Other Miscellaneous Revenue \$16,081

WPL had a \$16,081 surplus in other miscellaneous revenue for 2024. Approximately \$10,500 of which is attributed to the sale of the former bookmobile and maintenance van. The remaining amount is due to an increase in other general revenue.

#### Financial Expenses (\$124,484)

The majority of the deficit in financial expenses is related to the rental for the Central Branch location. WPL has entered into a lease agreement with the City of Windsor for space within the Paul Martin Building to continue operating the Central Branch location. The payments required to satisfy this lease have lead to a (\$122,112) deficit in the Financial Expenses category for 2024.

### Library Services

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$47,868)</b>
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This year-end deficit of \$60,445 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. The total deficit attributed to this is \$120,685. This deficit has been mitigated with surpluses from Vehicle Maint Parts/Materials of \$26,822 and Building Maintenance of \$45,995. The surplus in Vehicle Maintenance Parts/Materials is attributed to the new bookmobile that was acquired near the end of 2024 and therefore no maintenance has been required. Additionally, the surplus in Building Maintenance was due to less cost for winter control and some maintenance that was slated for 2024 is still in progress. These costs will be incurred in 2025 and may impact future variances

<b>Salaries &amp; Benefits</b>	<b>\$163,202</b>
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The Windsor Public Library ended 2024 with a surplus of \$163,202 in salary 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. 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.

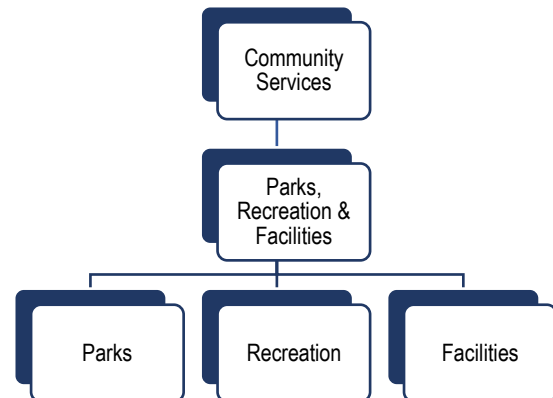
<b>Utilities, Insurance &amp; Taxes</b>	<b>(\$19,387)</b>
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For 2024, WPL has a deficit of \$19,387 in utilities expenses. This deficit was due to the estimated hydro rate used for budgeting purposes was lower than the actual 2024 rate and due to unexpected incidents at two branches that caused a higher water and electricity consumption.

### Parks, Recreation & Facilities


#### DEPARTMENTAL OVERVIEW

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. 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.



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$25,527,424)	(\$23,473,238)	(\$21,429,802)	(\$22,575,828)
Annual Expense Budget	\$66,815,597	\$65,037,909	\$62,580,085	\$66,434,676
<b>Annual Net Budget</b>	<b>\$41,288,173</b>	<b>\$41,564,671</b>	<b>\$41,150,283</b>	<b>\$43,858,848</b>
<b>Annual Net Variance</b>	<b>(\$1,121,791)</b>	<b>(\$120,615)</b>	<b>(\$323,720)</b>	<b>\$607,734</b>
<b>Variance as a % of Net Budget</b>	<b>(2.7%)</b>	<b>(0.3%)</b>	<b>(0.8%)</b>	<b>1.4%</b>

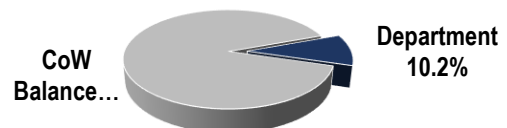
#### 2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Sr. Mngr.:	1.0
Management:	44.0
Non-Union:	16.0
Local 543:	79.44
Local 82:	<u>128.9</u>
<b>Total</b>	<b>269.3</b>

#### 2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$44,022,186	\$388,223,132	\$432,245,318



**2024 Year-End Variance: (\$511,516)**  
**Deficit**

### Parks, Recreation & Facilities

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$29,000	\$29,000	\$90,813
Recovery of Expenditures	n/a	\$0	\$0	\$187,286
User Fees, Permits & Charges	n/a	\$0	\$60,000	\$821,494
<b>Expenses:</b>				
Financial Expenses	n/a	\$0	\$0	(\$38,474)
Minor Capital	n/a	(\$63,000)	(\$26,000)	(\$180,888)
Operating & Maintenance Supplies	n/a	(\$188,000)	(\$292,000)	(\$192,253)
Purchased Services	n/a	(\$145,000)	(\$95,000)	(\$597,148)
Salaries & Benefits	n/a	\$147,000	\$166,000	(\$360,976)
Transfers to Reserves & Capital Funds	n/a	\$0	\$0	(\$266,260)
Other Miscellaneous Expenditures	n/a	\$19,000	\$26,000	\$24,892
<b>Net Total</b>	<b>n/a</b>	<b>(\$201,000)</b>	<b>(\$132,000)</b>	<b>(\$511,516)</b>

#### Grants & Subsidies \$90,813

Grants & Subsidies surplus include variable funding programs including Canada Summer Jobs programs for Parks student employment \$64,200 and Pathway to Potential Social investments \$26,613.

#### Recovery of Expenditures \$187,286

The year-end Recovery of Expenditures account shows a surplus of \$187,286, mainly due to higher than budgeted payment transfer from Social Services for childcare subsidies.

#### User Fees, Permits & Charges \$821,494

The year-end surplus is generated from annual leases and room rental revenues. In addition, concessions and commission revenues from the contracted vendors at community centres generated additional revenues. The surplus is partially offset by a deficit in membership sales, program registrations and retail sales.

#### Financial Expenses (\$38,474)

With higher volume of payments processed in ActiveNet through the year, more credit & debit card service fees and processing fees resulted a deficit in Financial Expenses.

#### Minor Capital (\$180,888)

The year-end deficit in Minor Capital expenses is due to inflationary pressures and a decline in CAD vs USD which impacted costs related to infrastructure, equipment, construction materials and computer software. In addition, the departments had unexpected spending for security equipment, rink repairs, furnishings and computer hardware.

#### Parks, Recreation & Facilities

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$192,253)</b>
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The year-end deficit in Operating & Maintenance supplies is due to higher expenses related to vehicle usage (fuel & maintenance), vandalism repairs, housekeeping supplies and purchases of safety training equipment that were at end of life.

<b>Purchased Services</b>	<b>(\$597,148)</b>
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The year-end deficit is due to increases in contractors costs for services including security, arenas refrigeration, ground maintenance and safety equipment. In addition, unexpected expenses required to repair and extend the life of HVAC and Chiller equipment were incurred during the year.

<b>Salaries &amp; Benefits</b>	<b>(\$360,976)</b>
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The year-end deficit is mainly due to temporary salary costs that were higher than budget to offset several regular positions that were vacant for part or all of 2024. In addition, retroactive payments for updated job evaluations were charged in 2024.

<b>Transfers to Reserves &amp; Capital Funds</b>	<b>(\$266,260)</b>
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The year-end transfer to reserves was higher than anticipated. Recreation transfers a small portion of revenues to the Recreation Equipment Reserve and Arena Capital Reserve in accordance to the Recreation Master Plan. As the department is reporting an exceptional revenue surplus in 2024, the transfers to reserve in the year is approximately \$126,000 over budgeted amount. Unused maintenance expenditure or revenue surplus is Lakeview Park Marina \$70,084, Parkside Tennis \$30,650 and Lease Maintenance \$40,169 are also transferred to the related reserve as part of the capital budget planning.

<b>Other Miscellaneous Expenditures</b>	<b>\$24,892</b>
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The year-end surplus is due to lower training, membership dues and public relations expenses.

### Culture & Events

#### DEPARTMENTAL OVERVIEW

The Culture department 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	n/a	n/a	n/a	n/a
Annual Expense Budget	n/a	n/a	n/a	n/a
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
Annual Net Variance	n/a	n/a	n/a	n/a
Variance as a % of Gross Budget	n/a	n/a	n/a	n/a

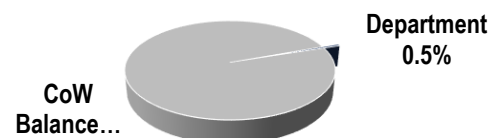
#### 2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Management:	3.0
Non-Union	3.0
Local 543:	<u>8.7</u>
<b>Total</b>	<b>14.7</b>

#### 2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
\$2,183,729	\$430,061,589	\$432,245,318



**2024 Year-End Variance:**

**\$164,337**

**Surplus**



## Culture & Events

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	\$0	\$190,000	\$77,870
Other Miscellaneous Revenue	n/a	\$0	\$0	\$7,054
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	\$11,828
Operating & Maintenance Supplies	n/a	\$84,000	\$100,000	\$6,066
Purchased Services	n/a	\$0	\$0	\$15,518
Salaries & Benefits	n/a	\$0	(\$20,000)	\$15,755
Transfers to External Agencies	n/a	\$0	\$0	\$11,300
Transfers to Reserves & Capital Fund	n/a	\$0	\$0	(\$15,098)
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$34,043
<b>Net Total</b>	<b>n/a</b>	<b>\$84,000</b>	<b>\$270,000</b>	<b>\$164,337</b>

#### **User Fees, Permits & Charges** **\$77,870**

Lease & rental revenues ended the year in a surplus of \$57,044. Commission revenues from the catering vendor at Willistead Manor added a positive impact of \$40,899. The surplus is partially offset by the deficit of \$20,074 in museum admissions, program registrations and retail sales

#### **Other Miscellaneous Revenue** **\$7,054**

The surplus of \$7,054 in Other Miscellaneous Revenue is due to more sponsorship payments received for City events such as Open Streets and the City's birthday celebration.

#### **Minor Capital** **\$11,828**

The Department spent less than budgeted amount on infrastructure maintenance and equipment. In addition, the museums did not have the need to acquire additional artifacts during the year.

#### **Operating & Maintenance Supplies** **\$6,066**

The Department incurred less than budgeted amount in building maintenance and housekeeping supplies

#### **Purchased Services** **\$15,518**

Purchased Services accounts were overall in a surplus due to lower spending in advertising, vehicle rentals and professional services. However, the surplus offset by lower labour cost recoveries from Parks and Facilities for setting up equipment at events and the costs of staffing overlap during the transition of the contracted custodians at Willistead Manor.

#### **Salaries & Benefits** **\$15,755**

Culture is reporting a slight surplus of \$15,755 in Salaries & Benefits due to gapping.

#### **Transfers to External Agencies** **\$11,300**

The year-end surplus is due to adjustments to some of the awarded funding which were made in the previous year.

#### Culture & Events

<b>Transfers to Reserves &amp; Capital Funds</b>	<b>(\$15,098)</b>
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The deficit of \$15,098 is partially caused by the annual transfer to the Museum Capital Reserve for capital maintenance at the Francois Baby House, as per the agreement with Windsor Sites Association. During the year the insurable value of the facility was updated and consequently increased the required reserve transfer.

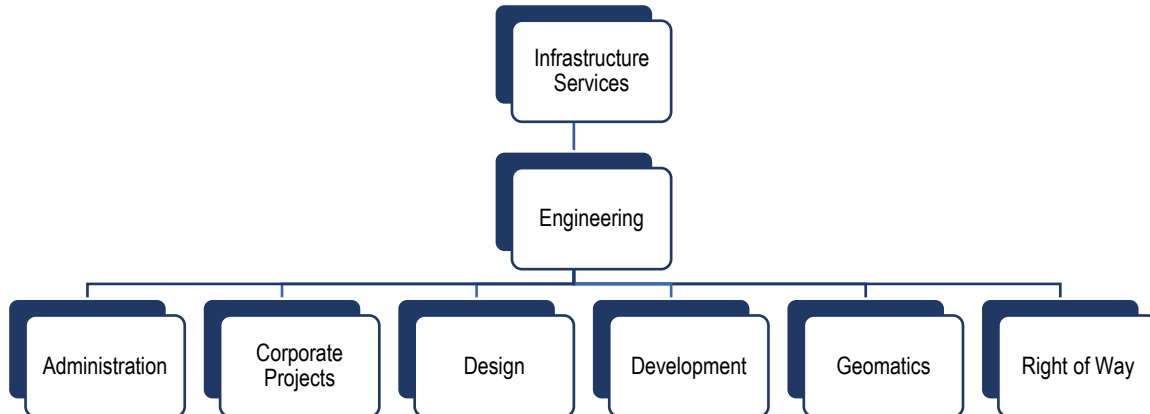
<b>Other Miscellaneous Expenditures</b>	<b>\$34,043</b>
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Expenditures for public relations, conference registrations, as well as exhibitions and conservations for the Community Museums were lower than budget in 2024.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,575,065</b>	<b>\$2,845,960</b>
Annual Net Variance	n/a	n/a	(\$243,858)	\$495,697
Variance as a % of Net Budget	n/a	n/a	(9.5%)	17.4%

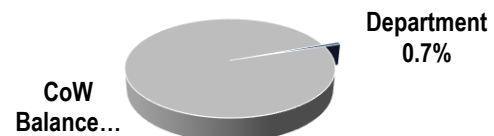
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$575,016**

**Surplus**

## Engineering

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$82,000	\$11,000	\$270,923
Transfers from Other Funds	n/a	(\$70,000)	(\$70,000)	\$0
User Fees, Permits & Charges	n/a	\$174,000	\$307,000	\$513,938
Other Miscellaneous Revenue	n/a	\$21,000	\$70,000	\$60,758
<b>Expenses:</b>				
Financial Expenses	n/a	(\$59,000)	(\$66,000)	(\$73,432)
Minor Capital	n/a	\$3,000	(\$12,000)	\$22,864
Operating & Maintenance Supplies	n/a	\$0	\$5,000	\$7,731
Purchased Services	n/a	\$0	(\$12,000)	\$0
Salaries & Benefits	n/a	(\$94,000)	(\$107,000)	(\$242,771)
Other Miscellaneous Expenditures	n/a	\$0	(\$4,000)	\$15,005
<b>Net Total</b>	<b>n/a</b>	<b>\$57,000</b>	<b>\$122,000</b>	<b>\$575,016</b>

#### Recovery of Expenditures \$270,923

The year-end surplus of \$270,923 is as a result of additional recoveries being recorded that were not anticipated. This is a combination of the following:

- 1) Surplus of \$73,076 in the Right of Way department, due to recoveries from Stormwater Finance and Amanda Portal projects.
- 2) Surplus of \$45,991 for additional salary recoveries in the City Engineer's department.
- 3) Surplus of \$116,973 in Corporate Projects as a result of heavy work load positions within the Division, which are recovered from Capital projects.
- 4) Surplus of \$34,883 in Development due to higher recoveries from Capital Projects.

#### User Fees, Permits & Charges \$513,938

The year-end surplus of \$513,938 resulted from a combination of the following:

- 1) A deficit of \$218,627 in Right of Way, caused by Sidewalk Cafe Fees being waived for 2024, as well as transfers to Capital and Reserve funds for payments received by the department being higher than budget.
- 2) A surplus of approximately \$732,565 in Geomatics due to an increase in GIS User Fees received. This increase is largely attributable to the construction of the battery plant and an increase in construction of multi-residential buildings.

#### Other Miscellaneous Revenue \$60,758

A surplus of \$60,758 in Other Miscellaneous Revenue is a result of higher than expected service and bench advertising fees received by the Right of Way department.

#### Engineering

<b>Financial Expenses</b>	<b>(\$73,432)</b>
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There is a deficit of (\$73,432) in bank charges at year end. This is a continuing trend caused by the increased use of credit cards for payments made to Right of Way.

<b>Minor Capital</b>	<b>\$22,864</b>
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A surplus of \$22,864 in the Minor Capital category is largely attributable to the reduction to the amount of Permit Fees to be reallocated to IT for Amanda Services by Right of Way.

<b>Operating &amp; Maintenance Supplies</b>	<b>\$7,731</b>
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A surplus of \$7,731 in Operating & Maintenance Supplies was due to underspending on Office and Operating Supplies.

<b>Salaries &amp; Benefits</b>	<b>(\$242,771)</b>
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A deficit of \$242,771 was due to heavy workload positions in Corporate Projects and Temporary Salaries in the City Engineer's department.

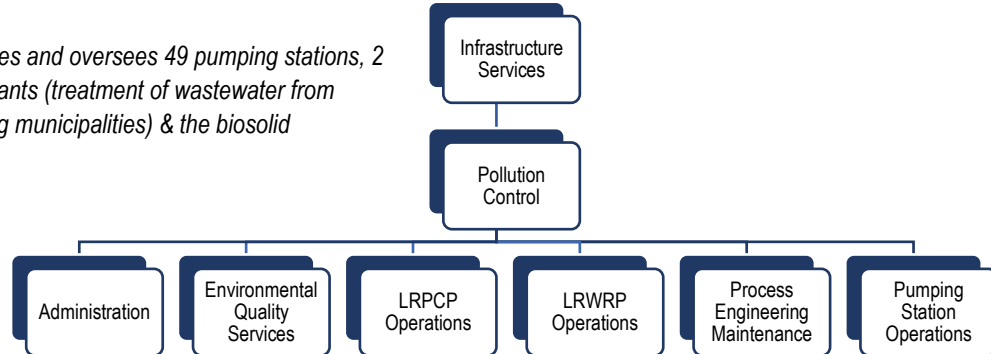
<b>Other Miscellaneous Expenditures</b>	<b>\$15,005</b>
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A surplus of \$15,005 in Other Miscellaneous Expenditures was a result of underspending in membership, training, and conference registration fees.

### 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
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>
Annual Net Variance	n/a	n/a	n/a	n/a
Variance as a % of Gross Budget	n/a	n/a	n/a	n/a

#### 2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Management:	9.0
Non-Union:	3.0
Local 543:	8.7
Local 82:	<u>45.0</u>
<b>Total</b>	<b>65.7</b>

#### 2024 Portion of Net Municipal Tax Levy

<u>Department</u>	<u>CoW Balance</u>	<u>Net Levy</u>
n/a	n/a	n/a

## 2024 Year-End Variance:

## \$0

### Surplus

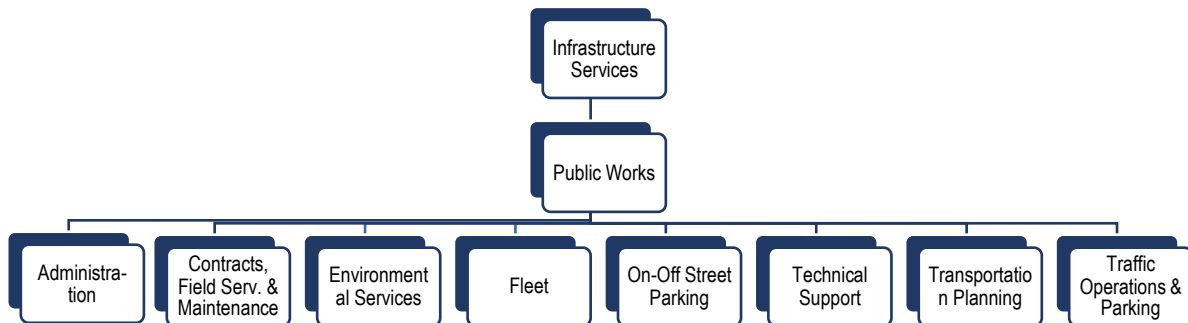
#### VARIANCE SUMMARY & DESCRIPTION

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.

### 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
<b>Annual Net Budget</b>	<b>\$29,225,856</b>	<b>\$29,278,810</b>	<b>\$29,038,896</b>	<b>\$32,290,011</b>
<b>Annual Net Variance</b>	<b>(\$1,407,608)</b>	<b>(\$2,606,219)</b>	<b>(\$2,935,920)</b>	<b>\$203,873</b>
<b>Variance as a % of Net Budget</b>	<b>(4.8%)</b>	<b>(8.9%)</b>	<b>(10.1%)</b>	<b>0.6%</b>

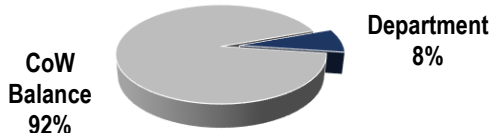
#### 2024 Budgeted Full Time Equivalent (FTE)



	<u>FTE</u>
Management:	31.0
Non-Union:	26.0
Local 543:	84.0
Local 82:	<u>83.2</u>
<b>Total</b>	<b>224.2</b>

#### 2024 Portion of Net Municipal Tax Levy

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

CoW Balance	92%
Department	8%

**2024 Year-End Variance:**

**\$108,436**

**Surplus**

### Public Works

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	(\$220,000)	(\$157,000)	\$644,073
User Fees, Permits & Charges	n/a	(\$225,000)	(\$1,000,000)	(\$197,363)
<b>Expenses:</b>				
Operating & Maintenance Supplies	n/a	\$0	\$0	(\$43,651)
Purchased Services	n/a	\$485,000	\$150,000	(\$807,565)
Salaries & Benefits	n/a	\$735,000	\$650,000	\$516,623
Other Miscellaneous Expenditures	n/a	\$0	\$0	(\$3,681)
<b>Net Total</b>	<b>n/a</b>	<b>\$775,000</b>	<b>(\$357,000)</b>	<b>\$108,436</b>

#### Recovery of Expenditures \$644,073

The year-end surplus of \$644,073 is a direct result of increased Traffic recoveries for capital works in Public Works and Engineering requiring signals, signage, and pavement markings. Offsetting the surplus related to Traffic services are deficits in several other divisions resulting from reduced staff recoveries as a result of vacancies throughout the year as well as lost revenues due to an increase in unrecoverable service provided by various recoverable divisions in the department for items such as 311 calls, police calls, and events.

#### User Fees, Permits & Charges (\$197,363)

The year-end deficit of \$197,363 related to the net variances for all user fee revenue across the department. Lost revenue is in part due to delays implementing the 2024 approved user fee increases, with the majority of the variance due to a reduction in billings in the Fleet division.

#### Operating & Maintenance Supplies (\$43,651)

The year-end deficit of \$43,651 related to all operating & maintenance supplies and tools \$378,751 offset by surpluses of \$227,296 for fuel; \$107,804 for parts.

#### Purchased Services (\$807,565)

The year-end deficit of \$807,565 related to purchased services for the winter control service, Parking Enforcement, streetlight maintenance, various services for ROW Maintenance, various services for Environmental Services including waste and recycle collection, and the rental, repair, and maintenance of vehicles, equipment, and buildings. The final variance for winter control was a surplus of \$553,058 due to fewer snowfall events during the year. The final variance for Parking Enforcement related to the contracted services is a net deficit of \$36,184. The final variance related to the contracted services for streetlight maintenance is a deficit of \$443,261 due to rate increases imposed in 2024 and a greater number of streetlight repairs needed than originally anticipated. The final variance for the Environmental Services, ROW Maintenance, Transportation Planning, and Technical Support divisions for all contracted services is an overall net deficit of \$438,561; and the final net variance for the rental, repair, and maintenance of vehicles, equipment, and buildings is a deficit of \$442,617 due to higher than anticipated outsourced repairs for the Fleet division and increased repairs and maintenance for all assets across PW.



#### Public Works

<b>Salaries &amp; Benefits</b>	<b>\$516,623</b>
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The year-end surplus of \$516,623 related to all salary and wage accounts included overtime and WSIB. Vacancies and associated salary gapping savings as a result from retirements and staff appointments into new positions, were offset with overtime for existing staff and the hiring of extra temporary staff to accommodate heavy work load situations where required.

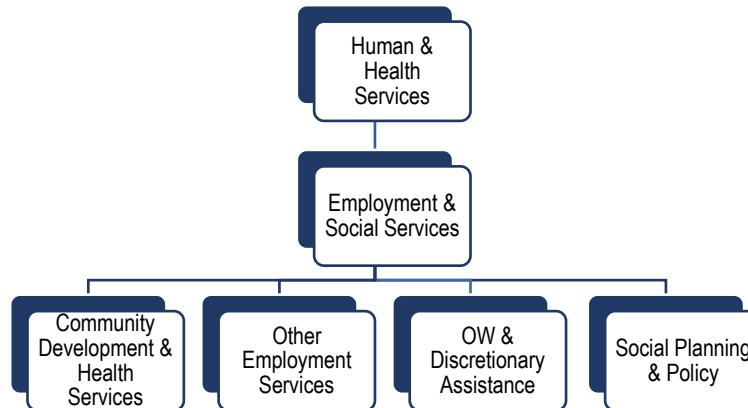
<b>Other Miscellaneous Expenditures</b>	<b>(\$3,681)</b>
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A net deficit of \$3,681 has been realized for 2024 related to the net of all line by line variances remaining for the department.

### 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
<b>Annual Net Budget</b>	<b>\$8,086,562</b>	<b>\$7,645,864</b>	<b>\$7,589,312</b>	<b>\$8,006,689</b>
<b>Annual Net Variance</b>	<b>\$1,673,697</b>	<b>\$1,568,805</b>	<b>\$1,267,504</b>	<b>(\$109,330)</b>
<b>Variance as a % of Net Budget</b>	<b>20.7%</b>	<b>20.5%</b>	<b>16.7%</b>	<b>(1.4%)</b>

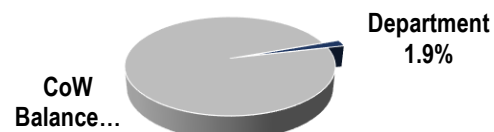
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$809,983**

**Surplus**

### Employment & Social Services

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$0	(\$149,000)	(\$151,419)
Recovery of Expenditures	n/a	(\$142,000)	(\$240,000)	(\$137,919)
<b>Expenses:</b>				
Financial Expenses	n/a	(\$21,000)	(\$24,000)	\$0
Minor Capital	n/a	(\$34,000)	\$123,000	\$160,978
Operating & Maintenance Supplies	n/a	(\$22,000)	(\$17,000)	\$0
Purchased Services	n/a	(\$30,000)	(\$107,000)	\$0
Salaries & Benefits	n/a	(\$225,000)	\$93,000	\$903,965
Transfers for Social Services	n/a	\$1,064,000	\$1,096,000	\$34,378
Other Miscellaneous Expenditures	n/a	\$40,000	\$22,000	\$0
<b>Net Total</b>	<b>n/a</b>	<b>\$630,000</b>	<b>\$797,000</b>	<b>\$809,983</b>

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 (\$151,419)

Ontario Works Program Delivery expenditures are partially funded by the Ministry of Children, Community and Social Services (MCCSS). After the 2024 City budget was approved, the Ministry allocated additional one-time Ontario Works Program Delivery funding requiring the municipality to cost share 50%. The required municipal contribution was available within the approved budget. This increase in provincial funding allowed for higher expenditures while utilizing less municipal funding.

#### Recovery of Expenditures (\$137,919)

The municipal contribution related to Ontario Works Program Delivery expenditures is cost shared with the County of Essex. Municipal savings resulting from the receipt of one-time Ontario Works Program funding resulted in lower than budgeted County revenue. Partially offsetting lower County revenues was higher staff recoveries in the Community, Safety & Well Being program.

#### Minor Capital \$160,978

A surplus was realized in Ontario Works Program Delivery as planned expenditures for furniture and fixtures did not occur this year.

#### Salaries & Benefits \$903,965

The largest portion of this gross surplus in the Ontario Works Program resulted from vacancies that were not filled and the hiring freeze. This surplus was offset by additional costs related to the overlapping of positions for upcoming retirements. Since the department as a whole ended with a surplus, the transfer from the Over-Complement Reserve Account was not drawn upon.

#### Transfers for Social Services \$34,378

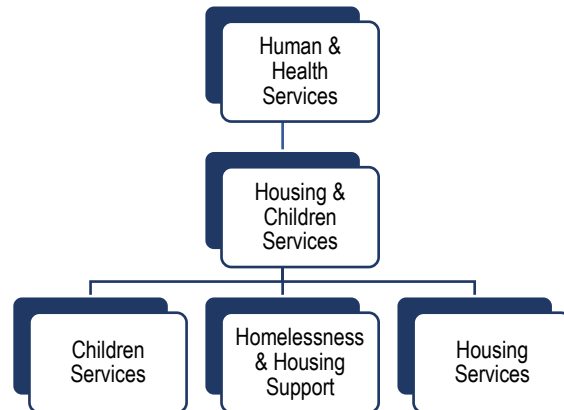
100% Municipal Discretionary Assistance ended the year with a net City surplus of \$34,378 as a result of discretionary benefit costs being lower than expected.

### Housing & Children's Services

#### DEPARTMENTAL OVERVIEW

Housing Services administers program requirements and funding for 7,800 units including over 32 social housing providers in Windsor and Essex County. The Homelessness & Housing Support area administers funding from all three levels of government and oversees various homelessness and supportive housing programs in Windsor and Essex County.

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



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
<b>Annual Net Budget</b>	<b>\$11,684,536</b>	<b>\$12,296,590</b>	<b>\$13,899,013</b>	<b>\$13,642,020</b>
Annual Net Variance	\$1,664,625	\$43,423	(\$1,406,961)	(\$1,420,791)
Variance as a % of Net Budget	14.2%	0.4%	(10.1%)	(10.4%)

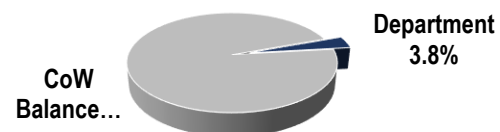
#### 2024 Budgeted Full Time Equivalent (FTE)

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



#### 2024 Portion of Net Municipal Tax Levy

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



## 2024 Year-End Variance:

## \$25,169

### Surplus

### Housing & Children's Services

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$231,000	\$31,000	\$0
Recovery of Expenditures	n/a	\$233,000	\$484,000	\$132,519
Transfers from Other Funds	n/a	(\$200,000)	(\$239,000)	\$0
<b>Expenses:</b>				
Minor Capital	n/a	(\$14,000)	(\$21,000)	\$0
Operating & Maintenance Supplies	n/a	\$0	(\$1,000)	\$0
Purchased Services	n/a	(\$33,000)	\$165,000	\$0
Salaries & Benefits	n/a	(\$99,000)	(\$209,000)	\$0
Transfers for Social Services	n/a	(\$877,000)	\$153,000	\$692,650
Other Miscellaneous Expenditures	n/a	\$8,000	(\$7,000)	\$0
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>(\$751,000)</b>	<b>\$25,169</b>

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.

#### Recovery of Expenditures \$132,519

The city surplus of \$132,519 is primarily related to higher than budgeted County revenue for all Housing & Children's Services cost shared programs due to the change in weighted assessment rates after the budget was developed.

#### Transfers for Social Services \$692,650

Windsor Essex Housing Benefit (WEHB) realized a city surplus of \$310,346 as a result of one-time provincial funds becoming available for rent supplements units. A surplus of \$326,454 was realized in the Rapid Housing Initiative program as a result of income from residents being higher than budgeted and lower than projected costs at CHC Crawford and CHC Bloomfield locations. Pathway to Potential (P2P) realized a City surplus of \$89,343 due to unexpected delays in selecting community program partners for the strategy renewal in the RFP issued in 2024. Unbudgeted one-time expenditures \$33,493 were incurred primarily due to the fire at 333 Glengarry and operation of a temporary emergency shelter at the WFCU to accommodate displaced residents.

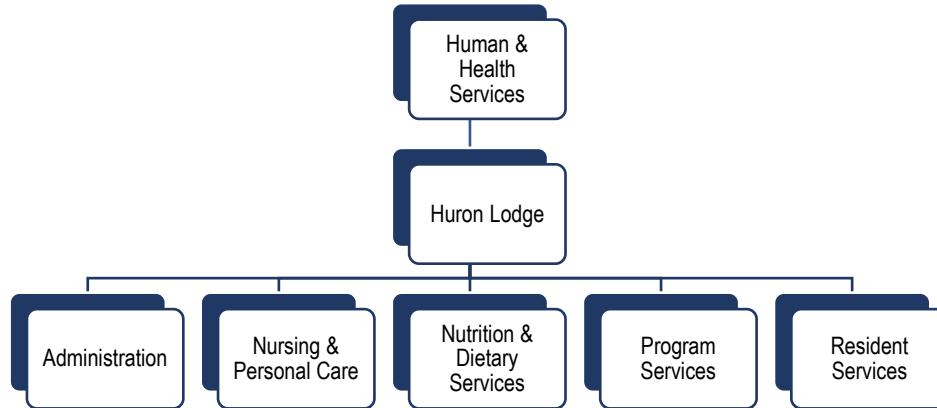
#### Transfers to Reserves & Capital Funds (\$800,000)

As noted above, Housing and Children's Services realized city surpluses in the categories above. A budget carryover to 2025 of \$800,000 has been approved to help offset 2025 cost pressures in Homelessness Prevention Program (HPP). The budget carryover was from surpluses in the following areas: Rapid Housing Initiative \$326,454, Windsor Essex Housing Benefit \$310,346, Children's Services Programs \$73,900, and Pathway to Potential \$89,300 for a total of \$800,000 to help address increasing funding pressures within HPP.

### 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
<b>Annual Net Budget</b>	<b>\$7,797,303</b>	<b>\$8,128,565</b>	<b>\$8,462,079</b>	<b>\$9,573,835</b>
<b>Annual Net Variance</b>	<b>\$1,033,330</b>	<b>\$522,202</b>	<b>\$1,060,768</b>	<b>\$1,178,839</b>
<b>Variance as a % of Net Budget</b>	<b>13.3%</b>	<b>6.4%</b>	<b>12.5%</b>	<b>12.3%</b>

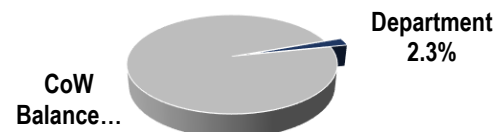
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Variance:**

**\$646,249**

**Surplus**

## Huron Lodge

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	(\$100,000)	(\$270,000)	(\$318,356)
Transfers from Other Funds	n/a	(\$125,000)	(\$125,000)	\$0
User Fees, Permits & Charges	n/a	\$18,000	\$80,000	\$109,171
Other Miscellaneous Revenue	n/a	\$7,000	\$30,000	\$8,696
<b>Expenses:</b>				
Minor Capital	n/a	(\$135,000)	(\$150,000)	(\$464,938)
Operating & Maintenance Supplies	n/a	(\$150,000)	(\$275,000)	(\$436,970)
Purchased Services	n/a	\$30,000	\$100,000	\$49,152
Salaries & Benefits	n/a	\$1,000,000	\$1,200,000	\$1,699,494
<b>Net Total</b>	<b>n/a</b>	<b>\$545,000</b>	<b>\$590,000</b>	<b>\$646,249</b>

#### Grants & Subsidies (\$318,356)

The department ended the year in a \$318,356 deficit position in annualized MLTC funding streams due to unforeseen variables such as the Case Mix Index reducing the per diems received.

#### User Fees, Permits & Charges \$109,171

This surplus is due to higher than budgeted Accommodation Revenue received in 2024.

#### Other Miscellaneous Revenue \$8,696

Huron Lodge receives rebates based on spending levels for various supplies such as incontinence and food items.

#### Minor Capital (\$464,938)

This variance is as a result of repairs completed in the kitchen for plumbing and humidification and also the purchase of kitchen and nursing replacement equipment to maintain the prescribed level of care services.

#### Operating & Maintenance Supplies (\$436,970)

The deficit of \$436,970 in this 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 arriving more fragile and majority from hospital requiring additional supplies for their plan of care.

#### Purchased Services \$49,152

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.

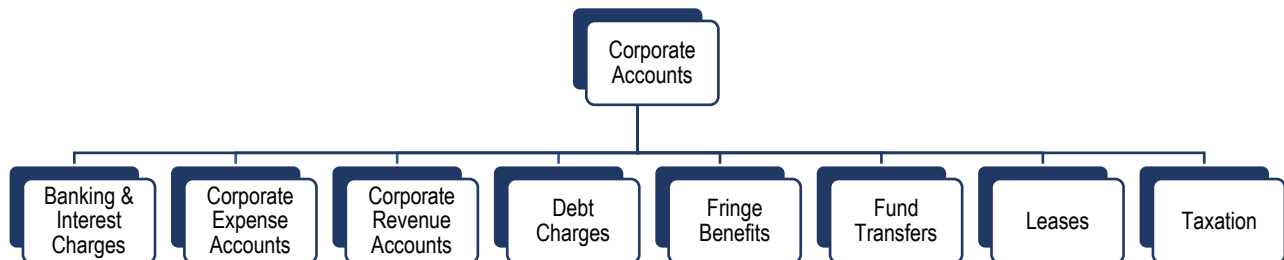
#### Salaries & Benefits \$1,699,494

The 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 and vacancies that have not been filled yet. The department is working to meet the staffing targets set by the MLTC.

### Corporate Accounts

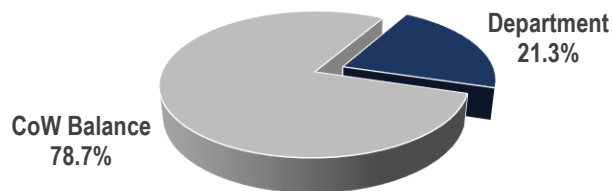
#### DEPARTMENTAL OVERVIEW

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
<b>Annual Net Budget</b>	<b>\$24,349,243</b>	<b>\$31,002,265</b>	<b>\$84,554,440</b>	<b>\$90,453,576</b>
<b>Annual Net Variance</b>	<b>\$3,648,165</b>	<b>\$2,491,934</b>	<b>\$5,297,210</b>	<b>\$946,628</b>
<b>Variance as a % of Net Budget</b>	<b>15.0%</b>	<b>8.0%</b>	<b>6.3%</b>	<b>1.0%</b>

#### 2024 Portion of Net Municipal Tax Levy



Department	\$92,228,244
CoW Balance	\$340,017,074
<b>Net Levy</b>	<b>\$432,245,318</b>

**2024 Year-End Variance:**

**\$2,516,898**

**Surplus**



### Corporate Accounts

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Investment Income & Dividends	n/a	\$1,000,000	(\$550,000)	\$61,026
Recovery of Expenditures	n/a	\$362,000	\$355,000	\$365,184
Taxes - Municipal	n/a	\$82,000	\$135,000	\$149,366
Transfers from Other Funds	n/a	\$0	\$0	(\$627,477)
User Fees, Permits & Charges	n/a	\$1,000,000	\$2,417,000	\$2,483,410
<b>Expenses:</b>				
Financial Expenses	n/a	\$0	\$716,000	\$664,121
Purchased Services	n/a	\$0	\$19,000	\$18,505
Salaries & Benefits	n/a	\$0	\$900,000	(\$97,056)
Transfers to External Agencies	n/a	\$0	(\$361,000)	(\$500,181)
Utilities, Insurance & Taxes	n/a	\$0	\$637,000	\$0
<b>Net Total</b>	<b>n/a</b>	<b>\$2,444,000</b>	<b>\$4,268,000</b>	<b>\$2,516,898</b>

#### Investment Income & Dividends \$61,026

##### Capital Interest Income \$1,414,079 surplus

A year-end surplus of \$1,414,079 in Capital Interest Income was due to higher than anticipated Bank of Canada interest rates compared to budget.

##### YQG & Windsor-Detroit Tunnel Dividends \$800,000 deficit

Cross border and air travel were 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 \$1,000,000 of the \$1,500,000 Windsor-Detroit Tunnel dividend and \$700,000 of the \$1,000,000 YQG dividends was realized in 2024.

##### Casino Hosting Fee Revenue: \$553,053 deficit

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

#### Recovery of Expenditures \$365,184

A year-end surplus of \$365,184 in Program Support Recoveries was due to additional program funding available within Employment & Social Services

#### Taxes - Municipal \$149,366

A year-end surplus of \$149,366 was due to an increase in the 'Heads and Beds' levy from increased student enrollment and a surplus in Payment in Lieu of Taxes for previously exempt properties.

## Corporate Accounts

<b>Transfers from Other Funds</b>	<b>(\$627,477)</b>
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This deficit represents an offset to various surpluses within the "Other Funding Sources" such as the Off Street Parking Reserve, Sewer Surcharge Reserve, Building Permit Reserve and Provincially Funded Programs. This represents a deficit for accounting purposes only.

<b>User Fees, Permits &amp; Charges</b>	<b>\$2,483,410</b>
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A year-end surplus \$2,483,410 was a result of higher than anticipated interest and enalties on property taxes and accounts receivable. Property tax arrears is steadily rising as a result of current economic conditions.

<b>Financial Expenses</b>	<b>\$664,121</b>
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A year-end surplus of \$664,121 was recognized as a result of new assessment from growth and development.

<b>Purchased Services</b>	<b>\$18,505</b>
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A year-end surplus of \$18,505 was a result of lower fees paid to MPAC.

<b>Salaries &amp; Benefits</b>	<b>(\$97,056)</b>
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The Corporate Salary & Wage Provision account includes provisions and accruals for various collective agreements and personnel related matters. The corporate provisions within this account include amounts for job evaluation increases, unanticipated WSIB costs, overtime for eligible non-union members, and a general contingency provision. The surplus related to these provisions total \$912,911 and are intended to offset related deficits within the departments. Also included in this account is a charge of \$1,009,967 related to future anticipated and unbudgeted salary commitments which is recorded for accounting purposes.

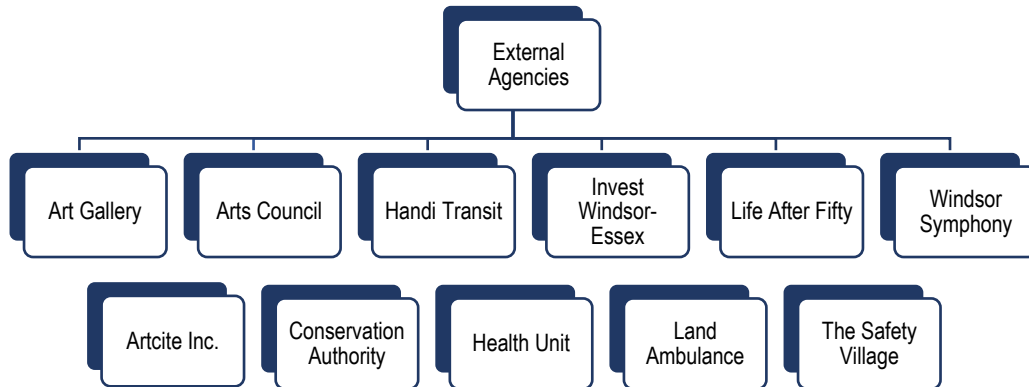
<b>Transfers to External Agencies</b>	<b>(\$500,181)</b>
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**Waiver of Fees** - A year-end deficit totalling \$43,151 was recognized in 2024 based on City Council approvals.

**CIP Property Tax Rebates** - A year-end deficit of \$457,030 was realized a result of an increase in the amount of total eligible grants required to be paid under the CIP property tax rebates program.

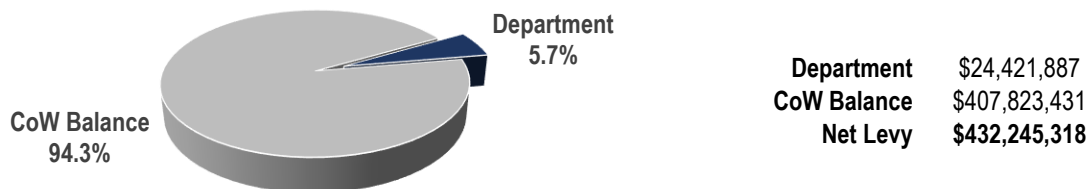
### Agencies

#### 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
<b>Annual Net Budget</b>	<b>\$19,895,798</b>	<b>\$20,458,294</b>	<b>\$20,757,916</b>	<b>\$22,533,834</b>
Annual Net Variance	\$1,056,508	\$167,535	\$1,114,860	\$289,178
Variance as a % of Net Budget	5.3%	0.8%	5.4%	1.3%

#### 2024 Portion of Net Municipal Tax Levy



**2024 Year-End Variance: \$1,343,986**

**Surplus**

### Agencies

#### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Transfers to External Agencies	n/a	\$668,000	\$668,000	\$1,343,986
<b>Net Total</b>	<b>n/a</b>	<b>\$668,000</b>	<b>\$668,000</b>	<b>\$1,343,986</b>

<b>Transfers to External Agencies</b>	<b>\$1,343,986</b>
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#### Windsor Essex County Heath Unit: \$644,182 Surplus

A year-end surplus of \$644,182 represents the City's pro-rata share of the 2023 Mitigation Funding adjustment approved by the Ministry of Health.

#### EMS / Land Ambulance: \$692,190 Surplus

A year-end surplus of \$692,190 includes the following; \$15,840 representing the City's share of the 2023 adjustment resulting from an increase in Provincial funding over what was reported at 2023 year-end, and \$676,350 representing the City's share of the projected 2024 surplus resulting from not fully implementing the budgeted FTE enhancement as scheduled, as well as increased revenue from the Province and other recoveries.

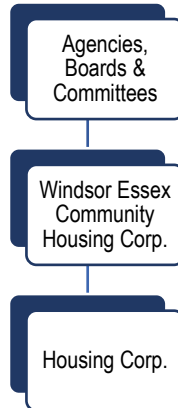
#### Essex Region Conservation Authority (ERCA): \$7,614 Surplus

The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and has resulted in a \$7,614 surplus.

### Windsor Essex Community Housing Corporation

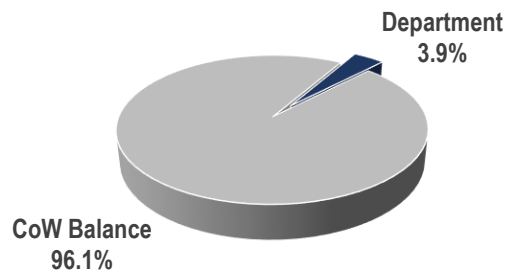
#### DEPARTMENTAL OVERVIEW

Windsor Essex Community Housing Corporation ("CHC") provides well-maintained, safe and affordable community housing in a respectful and fair manner. CHC are leaders in the housing sector and contribute to the development and support of strong communities in the City of Windsor and County of Essex



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
<b>Annual Net Budget</b>	<b>\$12,083,421</b>	<b>\$12,561,418</b>	<b>\$13,683,493</b>	<b>\$15,626,535</b>
<b>Annual Net Variance</b>				
<b>Variance as a % of Net Budget</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

#### 2024 Portion of Net Municipal Tax Levy



Department	\$16,831,885
CoW Balance	\$415,413,433
<b>Net Levy</b>	<b>\$432,245,318</b>

**2024 Year-End Variance:**

**\$265,673**

**Surplus**

## Windsor Essex Community Housing Corporation

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$348,000	\$350,000	\$76,330
Transfers from Other Funds	n/a	\$0	\$0	\$267,546
<b>Expenses:</b>				
Transfers for Social Services	n/a	(\$830,000)	(\$836,000)	(\$78,203)
<b>Net Total</b>	<b>n/a</b>	<b>(\$482,000)</b>	<b>(\$486,000)</b>	<b>\$265,673</b>

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.

#### **Recovery of Expenditures                      \$76,330**

Social Housing provided through Windsor Essex Community Housing Corporation's (CHC) is cost shared with the County of Essex. The County revenue surplus of \$76,330 is primarily due to the change in weighted assessment which is higher than budgeted.

#### **Transfers from Other Funds                      \$267,546**

A transfer from the Budget Stabilization reserve (BSR) was utilized for \$267,546 to offset the City's share of the gross cost pressure \$424,904 for the CHC Public Housing program.

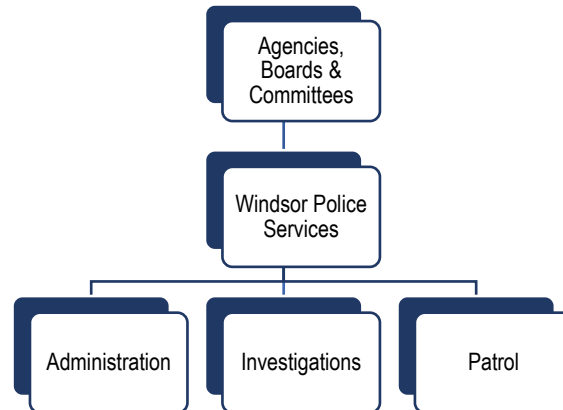
#### **Transfers for Social Services                      (\$78,203)**

CHC realized a Gross Expense deficit of \$424,904 related to pressures in the Public Housing portfolio primarily due to increased costs in building repair and maintenance. The City portion of the CHC Public Housing portfolio was funded by one-time BSR funding from the reserve (see Transfers from Other Funds). Offsetting this deficit was a CHC gross net surplus of \$346,701 primarily related to their Family portfolio, which combined with the former lead to a \$78,203 gross deficit in this budget category.

### Windsor Police Services

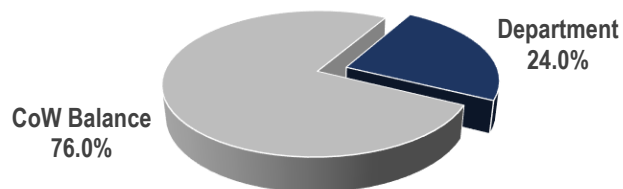
#### DEPARTMENTAL OVERVIEW

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
<b>Annual Net Budget</b>	<b>\$92,126,606</b>	<b>\$93,932,409</b>	<b>\$96,977,437</b>	<b>\$99,005,478</b>
<b>Annual Net Variance</b>	<b>\$571,091</b>	<b>\$1,530,708</b>	<b>\$620,859</b>	<b>(\$72,756)</b>
<b>Variance as a % of Net Budget</b>	<b>0.6%</b>	<b>1.6%</b>	<b>0.6%</b>	<b>(0.1%)</b>

#### 2024 Portion of Net Municipal Tax Levy



Department	\$103,576,858
CoW Balance	\$328,668,460
<b>Net Levy</b>	<b>\$432,245,318</b>

**2024 Year-End Variance: (\$3,792,328)**  
**Deficit**

## Windsor Police Services

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Salaries & Benefits	n/a	(\$3,000,000)	(\$3,500,000)	(\$3,792,328)
<b>Net Total</b>	<b>n/a</b>	<b>(\$3,000,000)</b>	<b>(\$3,500,000)</b>	<b>(\$3,792,328)</b>

<b>Salaries &amp; Benefits</b>	<b>(\$3,792,328)</b>
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The most significant contributing factor was the settlement of the 2023-2026 Collective Bargaining Agreements with the Windsor Police Association. This required the WPS to remit retroactive settlements for both the 2023 and 2024 fiscal years. In addition, a long standing grievance by the WPA was settled resulting in \$250K in unbudgeted expenditures. Uncontrollable and unanticipated overtime was incurred to respond to an unprecedented level of protests and demonstrations. In addition, there was an elevated demand for officer attendance at POA and OCJ court during the year. WPS has no control over the issuance of subpoenas to officers nor the corresponding overtime incurred as the provisions are per the CBA.



**On-Off Street Parking Reserve**

<b>2024 Year-End Variance:</b>	<b>\$31,194</b> <b>Surplus</b>
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**VARIANCE SUMMARY & DESCRIPTION**

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$450,000)	(\$450,000)	(\$650,074)
<b>Expenses:</b>				
Operating & Maintenance Supplies	n/a	\$0	\$0	\$125,356
Salaries & Benefits	n/a	\$125,000	\$100,000	\$137,926
Transfers to Reserves & Capital Fund	n/a	\$0	\$0	\$467,202
Utilities, Insurance & Taxes	n/a	\$0	(\$47,000)	(\$45,607)
Other Miscellaneous Expenditures	n/a	\$0	\$0	(\$3,609)
<b>Net Total</b>	<b>n/a</b>	<b>(\$325,000)</b>	<b>(\$397,000)</b>	<b>\$31,194</b>

**User Fees, Permits & Charges (\$650,074)**

A total deficit of (\$650,074) has been realized for 2024 related to reduced hourly and monthly parking revenue.

**Operating & Maintenance Supplies \$125,356**

A net surplus of \$125,356 has been realized for 2024 related to the purchase of operating and maintenance supplies for parking operations.

**Salaries & Benefits \$137,926**

An overall surplus of \$137,926 is realized for 2024 related to salary and wage for all staff in the On-Off Street Parking Division of Public Works. The surplus is the net total of the surpluses and deficits related to WSIB and salary and wage gapping due to a number of vacancies across the department throughout the year resulting from retirements and staff appointments into new positions offset with overtime and the hiring of extra staff to accommodate heavy work load situations where required.

**Transfers to Reserves & Capital Funds \$467,202**

The On-Off Street Parking Division has finished 2024 with an overall net deficit of (\$467,202) for the year, which has resulted in a reduced transfer to the On-Off Street Parking reserve for the year. The final 2024 balance in the reserve is \$1,790,342.11 (net of encumbrances).

**Utilities, Insurance & Taxes (\$45,607)**

An overall deficit of (\$45,607) is realized for the On-Off Street Parking Division for 2024 related to utilities and taxes.

**Other Miscellaneous Expenditures (\$3,609)**

A net deficit of (\$3,609) has been realized for 2024 related to the net of all immaterial line by line variances remaining for the department.

### Building Permit Reserve

**2024 Year-End Variance: \$9,545,366**  
**Surplus**

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	\$7,500,000	\$7,518,000	\$9,735,129
<b>Expenses:</b>				
Financial Expenses	n/a	(\$30,000)	(\$43,000)	(\$64,072)
Minor Capital	n/a	(\$209,000)	(\$267,000)	(\$184,142)
Operating & Maintenance Supplies	n/a	(\$3,000)	(\$4,000)	(\$8,184)
Purchased Services	n/a	(\$495,000)	(\$505,000)	(\$572,339)
Salaries & Benefits	n/a	\$734,000	\$821,000	\$677,352
Other Miscellaneous Expenditures	n/a	(\$66,000)	(\$60,000)	(\$38,378)
<b>Net Total</b>	<b>n/a</b>	<b>\$7,431,000</b>	<b>\$7,460,000</b>	<b>\$9,545,366</b>

#### User Fees, Permits & Charges \$9,735,129

Building permit revenue at year end was in a surplus position of \$9,735,129. The surplus in permit revenue is largely due to larger building construction projects.

#### Financial Expenses (\$64,072)

The Building Department ended the year with a deficit totaling (\$64,072) for bank charges due to an unexpected number of large dollar permits being paid for by credit cards.

#### Minor Capital (\$184,142)

The Building Department incurred a deficit of (\$184,142) due to (\$165,524) in expenses related to the reconfiguration of the 2nd floor office space and (\$18,618) in additional costs for computers and computer software licenses.

#### Operating & Maintenance Supplies (\$8,184)

The Building Department at year end was in a deficit position of (\$8,184) due to Promotional material that was purchased for job fairs and staff as well as specific Office and computer supplies that were required with the onboarding of new staff.

#### Purchased Services (\$572,339)

A deficit in Purchased Services is due to the allocation of \$581,868 indirect program support costs to the Building Permit Fee Reserve. The deficit is offset by a small surplus of \$9,529 due to fewer fleet expenses reallocation.

### Building Permit Reserve

<b>Salaries &amp; Benefits</b>	<b>\$677,352</b>
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A surplus of \$677,352 for salary and benefit expenses is due to salary gapping.

<b>Other Miscellaneous Expenditures</b>	<b>(\$38,378)</b>
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The Building Services Department had an overall miscellaneous expense deficit of (\$38,378) which is made up of memberships (\$9,500) and training (\$28,878).

### Sewer Surcharge Reserve

<b>2024 Year-End Variance:</b>	<b>\$11,854,566</b>
	<b>Surplus</b>

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$289,000	\$289,000	\$0
User Fees, Permits & Charges	n/a	\$674,000	\$674,000	\$0
Other Miscellaneous Revenue	n/a	(\$1,264,000)	(\$1,264,000)	\$11,505,032
<b>Expenses:</b>				
Minor Capital	n/a	(\$24,000)	(\$24,000)	\$0
Operating & Maintenance Supplies	n/a	(\$605,000)	(\$641,000)	(\$564,358)
Purchased Services	n/a	\$0	n/a	(\$808,143)
Salaries & Benefits	n/a	(\$146,000)	\$340,000	\$821,782
Transfers to Reserves & Capital Fund	n/a	\$1,264,000	\$1,264,000	\$976,785
Utilities, Insurance & Taxes	n/a	\$0	\$0	(\$89,186)
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$12,654
<b>Net Total</b>	<b>n/a</b>	<b>\$188,000</b>	<b>\$638,000</b>	<b>\$11,854,566</b>

<b>Other Miscellaneous Revenue</b>	<b>\$11,505,032</b>
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The Pollution Control Department is reporting a surplus of \$2,010,192 in Revenues in 2024. The majority of this surplus is from Sewage Treatment recoveries from 3rd parties, overstrength sewage rates, leachate recoveries and revenue from Windsor Utilities Commission (WUC) backwash all coming in higher than budgeted in 2024.

Upon final reconciliation of billed amounts not yet paid and the Enwin accrual for unbilled revenue, the final sewer surcharge revenue resulted in a surplus of \$9,494,840. The positive variance is largely a result of new accounts coming online from the recent increased development and population growth in the city. There were also additional billing cycles in December 2024 due to the number and variability of billing cycles that Enwin employs. The surplus includes a (\$102,254) variance due to greater than expected appeals refunds.

The operating surplus was transferred to the Sewer Surcharge reserve fund as per normal practice.

## Sewer Surcharge Reserve

### Operating & Maintenance Supplies (\$564,358)

PW Operations finished 2024 with a net deficit of (\$183,144) related to all operating & maintenance supplies due to an increase in the sewer and manhole repairs in 2024. This increase in repairs is a result of a successful zoom camera sewer inspection program funded by the capital flood abatement program now in place that has identified a significantly larger area with defects that require repair.

Additionally, in the Pollution Control Department, Chemicals are in deficit of (\$381,214). It's expected that costs will continue to increase in 2025. There has been a consistent deficit in these accounts in recent years due to increasing costs for chemicals.

### Purchased Services (\$808,143)

PW Operations finished 2024 with an overall net deficit of (\$985,891) related to all contracted services (internal and external) for all sewer repair and street sweeping services as well as sewer locates (Ontario One Call). Inflationary factors are a contributor to the deficit incurred as contracted services have become more expensive. Internal services were required throughout the year to provide hauling assistance for street sweeping materials and staffing to provide service required under the Ontario One Call program for sewer locates. Lastly, there has been a significant increase in required sewer repairs as a result of a successful zoom camera sewer inspection program funded by the capital flood abatement program now in place that has identified a larger area with defects to be repaired.

The Pollution Control Department is reporting a deficit of (\$56,696) on purchased services. These expenses are mainly for inspections, cleaning, testing, some minor repairs and maintenance, and other miscellaneous items.

For Other Sewer Surcharge Related Items there is a surplus of \$234,444 realized for purchased services in 2024 due to lower Enwin Administration fees than budgeted.

### Salaries & Benefits \$821,782

PW Operations finished 2024 with an overall net surplus of \$659,780 related to all salary and wage accounts including overtime and WSIB. Vacancies and associated salary gapping savings result from retirements and staff appointments into new positions offset with overtime for existing staff and the hiring of extra staff to accommodate heavy workload situations where required.

The Pollution Control Department has an overall surplus of \$162,002 in 2024 related to salary and wage for all staff due to gapping and vacancies across the department.

### Transfers to Reserve & Capital \$976,785

Transfer to Capital Funds resulted in surplus of \$976,785 which was due to holdbacks in the sewer surcharge capital transfers. This was offset by a deficit in the Sewer Surcharge revenue due to the timing of the implementation of the 2024 rates as noted above.

### Utilities, Insurance & Taxes (\$89,186)

In the Pollution Control Department, taxes are in a deficit of (\$87,748) and a minor deficit in utilities of (\$1,438).

### Other Miscellaneous Expenditures \$12,654

PW Operations finished with a net deficit of (\$33,690) in 2024 related to minor line by line variances remaining for the department.

The Engineering Department finished 2024 with a deficit of (\$39,973). This deficit is due to the large value of Sewer Replacement Rebates that were issued by the Right of Way Department.

The Pollution Control Department had a combined small surplus of \$37,317 in other miscellaneous accounts

Other Sewer Surcharge Related Items - \$49,000 is due to an unused budget item specific to expenses associated with the West Nile Virus program.