

#### Operating Budget Variance Summary by Department

Department	2023 Gross Budget	2023 Net Budget	Q1 Projected Variance	Q2 Projected Variance	Q3 Projected Variance	Year-End Final Variance	% of Gross Budget
Transit Windsor	\$42,357,601	\$17,581,466	n/a	(\$1,026,000)	(\$2,629,000)	(\$2,605,339)	(6.15%)
Fire & Rescue	\$52,507,897	\$50,506,467	n/a	(\$1,255,000)	(\$1,354,000)	(\$1,536,849)	(2.93%)
Housing & Children Services *	\$166,764,770	\$29,268,555	n/a	\$301,000	(\$661,000)	(\$1,420,791)	(0.85%)
Parks & Facilities	\$39,883,357	\$30,070,610	n/a	(\$204,000)	(\$379,000)	(\$1,186,970)	(2.98%)
POA, Purchasing & Risk	\$10,639,956	\$3,367,337	n/a	(\$1,135,000)	(\$453,000)	(\$414,419)	(3.89%)
Legal & Real Estate Services	\$3,790,714	\$3,470,976	n/a	(\$22,000)	(\$180,000)	(\$391,672)	(10.33%)
Corporate Security	\$3,883,870	\$1,213,106	n/a	\$0	\$0	(\$261,565)	(6.73%)
Taxation & Financial Projects	\$3,704,444	\$697,709	n/a	\$0	(\$241,000)	(\$241,779)	(6.53%)
Building Services	\$8,633,939	\$1,313,075	n/a	(\$342,000)	(\$225,000)	(\$162,074)	(1.88%)
Employment & Social Services	\$123,194,263	\$8,006,689	n/a	\$351,000	\$403,000	(\$109,330)	(0.09%)
Financial Planning	\$4,270,004	\$3,011,664	n/a	\$7,000	(\$131,000)	(\$71,298)	(1.67%)
Human Resources	\$7,543,216	\$6,700,452	n/a	\$0	\$0	(\$56,105)	(0.74%)
Mayor's Office	\$504,338	\$504,338	n/a	\$0	\$0	\$0	0.00%
Library Services	\$9,210,381	\$8,249,186	n/a	\$0	\$0	\$0	0.00%
Pollution Control	\$24,120,651	\$0	n/a	\$0	\$0	\$0	0.00%
Financial Accounting	\$3,218,530	\$2,585,974	n/a	\$0	\$16,000	\$0	0.00%
City Council	\$1,125,767	\$968,776	n/a	\$0	\$0	\$17,355	1.54%
CAO's Office	\$1,070,193	\$1,070,193	n/a	\$0	\$0	\$30,288	2.83%
Communications	\$4,264,283	\$3,545,355	n/a	\$39,000	\$50,000	\$58,880	1.38%
Asset Planning	\$1,547,581	\$744,370	n/a	\$2,000	\$2,000	\$72,293	4.67%
Planning & Development	\$5,178,686	\$3,328,256	n/a	\$59,000	\$200,000	\$92,214	1.78%
Information Technology	\$9,879,728	\$8,170,353	n/a	\$135,000	\$162,000	\$181,264	1.83%
Council Services	\$6,646,823	\$3,681,446	n/a	(\$412,000)	(\$154,000)	\$187,943	2.83%
Public Works	\$64,764,224	\$32,290,011	n/a	\$950,000	\$900,000	\$203,873	0.31%
Economic Development	\$2,116,390	\$1,852,867	n/a	\$0	\$0	\$491,637	23.23%
Engineering	\$9,443,767	\$2,845,960	n/a	(\$66,000)	\$152,000	\$495,697	5.25%
Corporate Accounts	\$188,467,125	\$90,453,576	n/a	\$168,000	\$1,542,000	\$946,628	0.50%
Huron Lodge	\$31,984,347	\$9,573,835	n/a	\$945,000	\$1,100,000	\$1,178,839	3.69%
Recreation & Culture	\$26,551,319	\$13,788,238	n/a	(\$1,400,000)	(\$500,000)	\$1,794,704	6.76%
<b>Sub-Total: City Departments</b>	<b>\$857,268,164</b>	<b>\$338,860,840</b>	<b>n/a</b>	<b>(\$2,905,000)</b>	<b>(\$2,380,000)</b>	<b>(\$2,706,576)</b>	<b>(0.32%)</b>
Agencies	\$22,634,432	\$22,533,834	n/a	\$346,000	\$346,000	\$289,178	1.28%
Police Services	\$117,868,133	\$99,005,478	n/a	\$0	\$0	(\$72,756)	(0.06%)
<b>Sub-Total: ABC's</b>	<b>\$140,502,565</b>	<b>\$121,539,312</b>	<b>n/a</b>	<b>\$346,000</b>	<b>\$346,000</b>	<b>\$216,422</b>	<b>0.15%</b>
<b>Total: Municipal</b>	<b>\$997,770,729</b>	<b>\$460,400,152</b>	<b>n/a</b>	<b>(\$2,559,000)</b>	<b>(\$2,034,000)</b>	<b>(\$2,490,154)</b>	<b>(0.25%)</b>

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

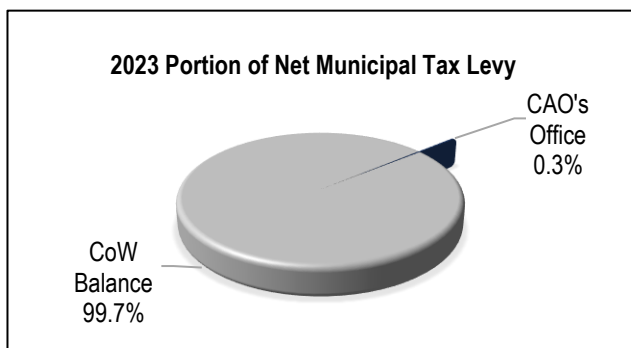
### ADMINISTRATION & REPRESENTATION

### CAO'S OFFICE


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$1,336,637	\$1,106,545	\$1,103,044	\$1,070,193
<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 Gross Budget	8.6%	0.3%	14.6%	2.8%



**2023 Budgeted Full Time Equivalent (FTE)**



Senior Management:	1.0	FTE
Management:	1.0	FTE
Non-Union:	3.0	FTE
<b>Total</b>	<b>5.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Salaries & Benefits	n/a	\$0	\$0	\$30,288
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,288</b>

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **\$30,288**      **Surplus**

##### **Salaries & Benefits:**

The surplus in the CAO's Office was primarily due to salary gapping resulting from the timing of position recruitments.

### ADMINISTRATION & REPRESENTATION

### CITY COUNCIL

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$185,000)	(\$156,991)	(\$175,641)	(\$156,991)
Annual Expense Budget	\$1,031,469	\$1,029,184	\$1,050,834	\$1,125,767
<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 Gross Budget	4.7%	5.6%	15.7%	1.5%

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$17,355
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,355</b>

#### VARIANCE DESCRIPTION

**The total departmental year-end variance is:** **\$17,355**      **Surplus**

##### Other Miscellaneous Expenditures

The surplus in City Council was primarily due to unused budgets within council committees that were not fully spent during the year. At year-end, all committees are contacted to determine if a budget carry-forward request is required in the event that planned expenditures were not accomplished during the year. The noted surplus represents the balance of committee funds that were not requested to be carried forward.

### ADMINISTRATION & REPRESENTATION

### MAYOR'S OFFICE

#### DEPARTMENTAL OVERVIEW

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

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

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

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

#### VARIANCE DESCRIPTION

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

The Mayor's Office ended the year on budget.

### FINANCE & CITY TREASURER

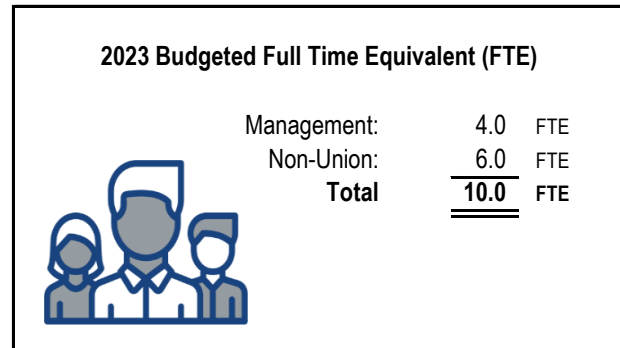
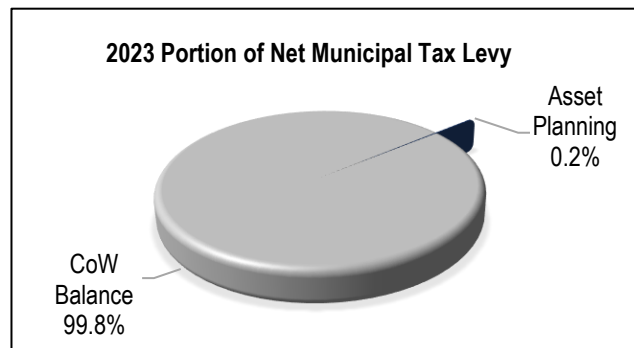
### ASSET PLANNING

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$1,010,920)	(\$803,211)
Annual Expense Budget	n/a	n/a	\$1,875,527	\$1,547,581
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$864,607</b>	<b>\$744,370</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$35,651)</b>	<b>\$72,293</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>(1.9%)</b>	<b>4.7%</b>

Historical amounts are not available due to realignment of departments.



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Operating & Maintenance Supplies	n/a			\$10,000
Purchased Services	n/a			\$14,468
Salaries & Benefits	n/a	\$2,000	\$2,000	\$42,433
Other Miscellaneous Expenditures	n/a			\$5,392
<b>Net Total</b>	<b>n/a</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$72,293</b>

#### VARIANCE DESCRIPTION

The total departmental year-end variance is:

\$72,293

Surplus

### FINANCE & CITY TREASURER

### ASSET PLANNING

#### **Operating & Maintenance Supplies: \$10,000**

As a result of the development of the upcoming 2024 AMP, there were a number of areas where spending was reduced and, in some cases, charged to the capital project, resulting in a surplus of \$10,000 in the operating accounts. Spending is expected to resume in 2024 as new staff are brought on board and as the team looks to build their knowledge and the tools needed to meeting the upcoming, and ongoing, O. Reg.588/17 requirements.

#### **Purchased Services: \$14,468**

As a result of the development of the upcoming 2024 AMP, there were a number of areas where spending was reduced and, in some cases, charged to the capital project, resulting in a surplus of \$14,468 in the purchased service accounts. Spending is expected to resume in 2024 as new staff are brought on board and as the team looks to build their knowledge and the tools needed to meeting the upcoming, and ongoing, O. Reg.588/17 requirements.

#### **Salaries & Benefits: \$42,433**

As a result of a year-end recovery from one-time sources, an unanticipated surplus of \$42,433 was realized. This recovery revenue is not expected to continue in 2024.

#### **Other Miscellaneous Expenditures: \$5,392**

Spending on items such as membership fees were reduced due to staff turnover, and training and conference registration was limited due to workload efforts on the AMP. Spending is expected to resume in 2024 as new staff are brought on board and take part in the required training needs for their respective areas.

### FINANCE & CITY TREASURER

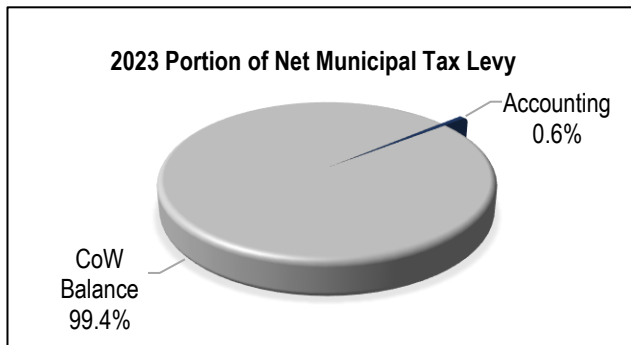
### FINANCIAL ACCOUNTING

#### DEPARTMENTAL OVERVIEW


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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$833,103)	(\$632,556)
Annual Expense Budget	n/a	n/a	\$3,162,235	\$3,218,530
<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 Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>1.7%</b>	<b>0.0%</b>

Historical amounts are not available due to realignment of departments.



**2023 Budgeted Full Time Equivalent (FTE)**



Management:	6.0	FTE
Non-Union:	7.0	FTE
Local 543:	16.0	FTE
<b>Total</b>	<b><u>29.0</u></b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$6,729)
Purchased Services	n/a	\$0	\$0	(\$11,555)
Salaries & Benefits	n/a	\$9,000	\$16,000	\$12,110
Other Miscellaneous Expenditures	n/a	(\$9,000)	\$0	\$6,174
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$16,000</b>	<b>\$0</b>

### FINANCE & CITY TREASURER

### FINANCIAL ACCOUNTING

#### VARIANCE DESCRIPTION

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

**Minor Capital: (\$6,729)**

A year-end deficit of (\$6,729) was a result of laptops and other computer related items required during the year that were not budgeted.

**Purchased Services: (\$11,555)**

A year-end deficit of (\$11,555) was largely a result of the indirect tax recovery review performed by Deloitte. This annual expense is offset by the HST rebate revenues with the Financial Accounting Department that are received as a result of the consulting services performed by Deloitte.

**Salaries & Benefits: \$12,110**

A year-end surplus of \$12,110 was a result of staff gapping.

**Other Miscellaneous Expenditures: \$6,174**

A year-end surplus of \$6,174 was a result of conference and training registrations which were limited in 2024 as a direct result of salary gapping.



### FINANCE & CITY TREASURER

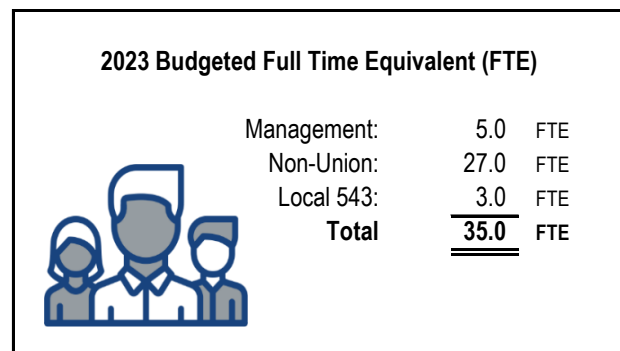
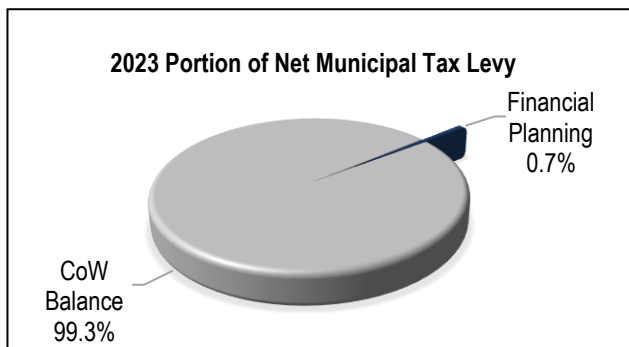
### FINANCIAL PLANNING

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$1,125,237)	(\$1,258,340)
Annual Expense Budget	n/a	n/a	\$3,971,534	\$4,270,004
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,846,297</b>	<b>\$3,011,664</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>\$100,336</b>	<b>(\$71,298)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>2.5%</b>	<b>(1.7%)</b>

Historical amounts are not available due to realignment of departments.



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$5,007)
Purchased Services	n/a	\$0	\$0	\$7,265
Salaries & Benefits	n/a	\$20,000	(\$115,000)	(\$70,589)
Other Miscellaneous Expenditures	n/a	(\$13,000)	(\$16,000)	(\$2,967)
<b>Net Total</b>	<b>n/a</b>	<b>\$7,000</b>	<b>(\$131,000)</b>	<b>(\$71,298)</b>

### FINANCE & CITY TREASURER

### FINANCIAL PLANNING

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* (\$71,298)      Deficit

**Minor Capital: (\$5,007)**

A year-end deficit of (\$5,007) was a result of laptops and other computer related items required during the year that were not budgeted.

**Purchased Services: \$7,265**

A year-end surplus of \$7,265 was realized due an ability to increase recoveries received from external funding sources for computer expenses for staff who are recovered from various Employment and Social Services programs.

**Salaries & Benefits: (\$70,589)**

A year-end deficit of (\$70,589) was the result of a recent Non-Union Job Evaluation (NUJE) decision and the related retro payments to impacted staff.

**Other Miscellaneous Expenditures: (\$2,967)**

A year-end deficit of (\$2,967) was the result of required membership fees and dues that were greater than the budgeted amount.

### FINANCE & CITY TREASURER

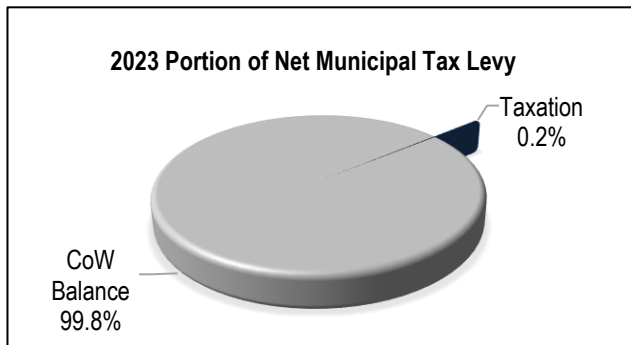
### TAXATION & FINANCIAL PROJECTS

#### DEPARTMENTAL OVERVIEW


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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$2,870,561)	(\$3,006,735)
Annual Expense Budget	n/a	n/a	\$3,475,392	\$3,704,444
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$604,831</b>	<b>\$697,709</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$268,259)</b>	<b>(\$241,779)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>(7.7%)</b>	<b>(6.5%)</b>

Historical amounts are not available due to realignment of departments.



**2023 Budgeted Full Time Equivalent (FTE)**



Senior Management:	1.0	FTE
Management:	5.0	FTE
Non-Union:	10.0	FTE
Local 543:	13.0	FTE
<b>Total</b>	<b>29.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$236,000)	(\$503,000)	(\$491,109)
Other Miscellaneous Revenue	n/a	\$0	\$0	(\$100,000)
<b>Expenses:</b>				
Purchased Services	n/a	\$0	\$0	\$49,596
Salaries & Benefits	n/a	\$250,000	\$256,000	\$302,687
Other Miscellaneous Expenditures	n/a	(\$14,000)	\$6,000	(\$2,953)
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>(\$241,000)</b>	<b>(\$241,779)</b>

### FINANCE & CITY TREASURER

### TAXATION & FINANCIAL PROJECTS

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **(\$241,779)**      *Deficit*

**User Fees, Permits & Charges: (\$491,109)**

There was a year-end deficit of (\$491,109) for net external revenues within the Taxation and Financial Projects Department. This deficit consisted of (\$116,087) deficit in External User fees, (\$168,600) deficit in Dial-up Fees, (\$48,875) deficit in Letters of Default, (\$131,175) deficit in Ownership Changes, (\$80,400) deficit in Tax Lien Registrations, (\$7,850) deficit in Return Cheque Fees, a (\$10,690) deficit in Tax Certificates and a (\$1,000) deficit in Other External Revenue. These deficits were offset by a \$49,651 surplus in Collection Fees, \$17,547 surplus in Expedited Tax Certificates, and a \$6,368 surplus in Tax Information. These user fees are externally driven and subject to market/economic conditions.

**Other Miscellaneous Revenue: (\$100,000)**

A year-end deficit of (\$100,000) was due to the delay in the implementation of the Vacant Home Tax Program. On November 27, 2023 (CR493-2023), City Council authorized administration to submit an application to the Minister of Finance to be designated as a municipality that has the power to impose a tax on residential vacant units, per Part IX.1 section 338.1 of the Municipal Act, 2001. Subject to receiving Ministerial consent, the program would be effective January 1, 2024.

**Purchased Services: \$49,596**

A year-end surplus of \$49,596 in the Taxation and Financial Projects department is due to lower than anticipated tax related consulting fees, due to the continued delay of the province-wide reassessment. On August 16, 2023, the Province of Ontario filed a regulation to amend the Assessment Act, extending the postponement of the province-wide reassessment through to the end of the 2021-2024 assessment cycle. To date there is no further information as to when the next cycle may take effect.

**Salaries & Benefits: \$302,687**

A year-end surplus of \$302,687 in the Taxation and Financial Projects department is as a result of staff gapping and position recoveries.

**Other Miscellaneous Expenditures: (\$2,953)**

A year-end deficit of (\$2,953) was a result of conference registrations that were greater than the budgeted amount.

### CORPORATE SERVICES

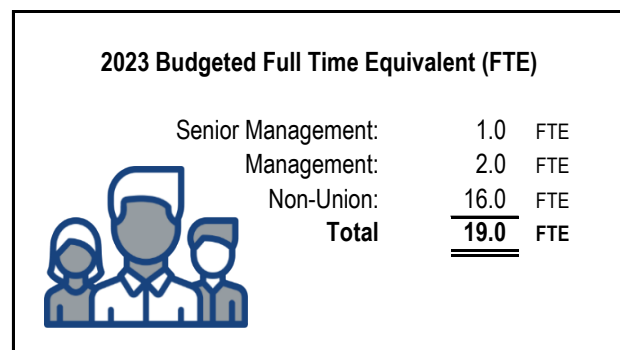
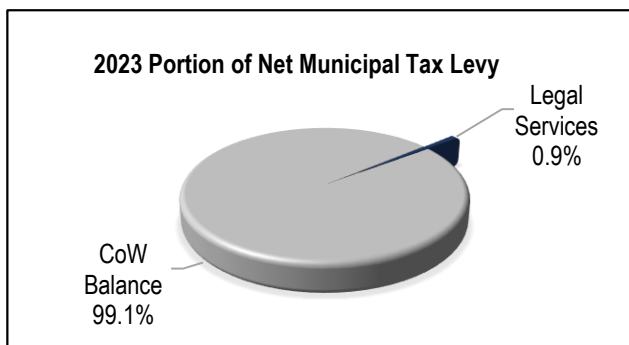
### Legal & Real Estate Services

#### 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.

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$311,956)	(\$319,738)
Annual Expense Budget	n/a	n/a	\$3,672,157	\$3,790,714
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$3,360,201</b>	<b>\$3,470,976</b>
Annual Net Variance	n/a	n/a	\$398,605	(\$391,672)
Variance as a % of Gross Budget	n/a	n/a	10.9%	(10.3%)

Historical amounts are not available due to realignment of departments.



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$0	\$0	\$65,332
User Fees, Permits & Charges	n/a	\$0	\$0	(\$30,592)
<b>Expenses:</b>				
Purchased Services	n/a	(\$32,000)	(\$200,000)	(\$475,775)
Salaries & Benefits	n/a	\$10,000	\$20,000	\$47,462
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$1,900
<b>Net Total</b>	<b>n/a</b>	<b>(\$22,000)</b>	<b>(\$180,000)</b>	<b>(\$391,672)</b>

### CORPORATE SERVICES

### Legal & Real Estate Services

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* (\$391,672)      *Deficit*

**Recovery of Expenditures: \$65,332**

This surplus is related to increased recoveries from Social Services on a one-time basis, which was not anticipated.

**User Fees, Permits & Charges: (\$30,592)**

This deficit is due to less than anticipated revenue generated through legal services user fees such as servicing agreements, deeds, easements, encroachment agreements and mortgage preparations.

**Purchased Services: (\$475,775)**

The deficit in purchased services is related to higher than anticipated litigation & arbitration costs. These costs are hard to predict and fluctuate from year to year depending on both the number of claims and the cost of each claim.

**Salaries & Benefits: \$47,462**

The surplus in Real Estate Services is due to salary gapping.

**Other Miscellaneous Expenditures: \$1,900**

A year-end surplus of \$1,900 in Other Miscellaneous Expenditures was due to small surpluses in other miscellaneous expenditures such as registration costs and conferences.

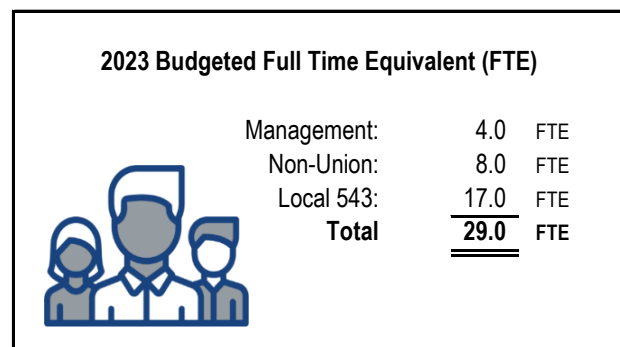
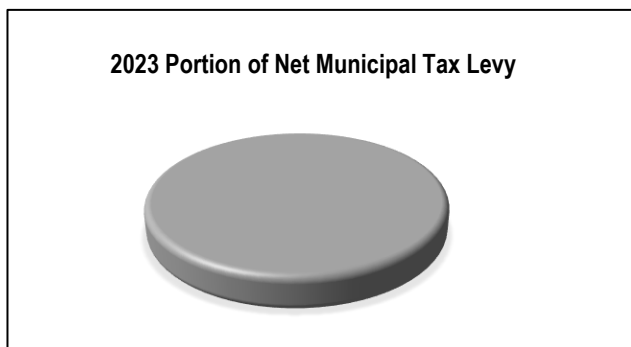
#### CORPORATE SERVICES

#### COMMUNICATIONS & CUSTOMER SERVICE

### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$722,783)	(\$722,465)	(\$715,502)	(\$718,928)
Annual Expense Budget	\$3,826,234	\$3,914,452	\$4,058,175	\$4,264,283
<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>
<b>Annual Net Variance</b>		<b>(\$68,774)</b>	<b>(\$112,141)</b>	<b>\$58,880</b>
<b>Variance as a % of Gross Budget</b>			<b>(2.9%)</b>	<b>1.4%</b>



### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$15,000	\$30,000	\$0
<b>Expenses:</b>				
Purchased Services	n/a	\$0	\$0	(\$7,421)
Salaries & Benefits	n/a	\$25,000	\$20,000	\$66,301
Other Miscellaneous Expenditures	n/a	(\$1,000)	\$0	\$0
<b>Net Total</b>	<b>n/a</b>	<b>\$39,000</b>	<b>\$50,000</b>	<b>\$58,880</b>

**CORPORATE SERVICES****COMMUNICATIONS & CUSTOMER SERVICE****VARIANCE DESCRIPTION**

*The total departmental year-end variance is:* **\$58,880**      **Surplus**

**Purchased Services: (\$7,421)**

At the end of the year, Communications is reporting a deficit of \$7,421 in Purchased Services due to a CSR software maintenance invoice.

**Salaries & Benefits: \$66,301**

Communications is reporting an overall salary surplus of \$66,301 at the end of 2023. This variance is attributed to vacancies in the positions in the Customer Contact Centre. The surplus is partially offset by a deficit variance from part time staff working more hours to cover the vacant positions.



### CORPORATE SERVICES

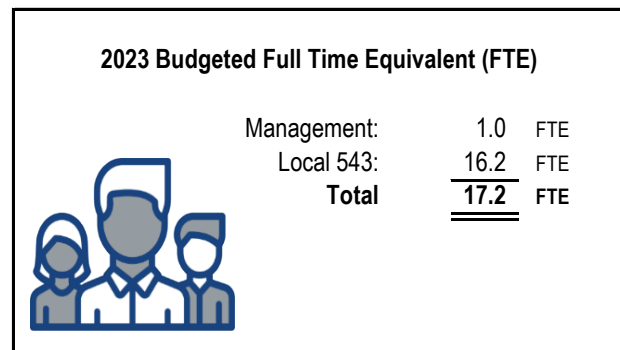
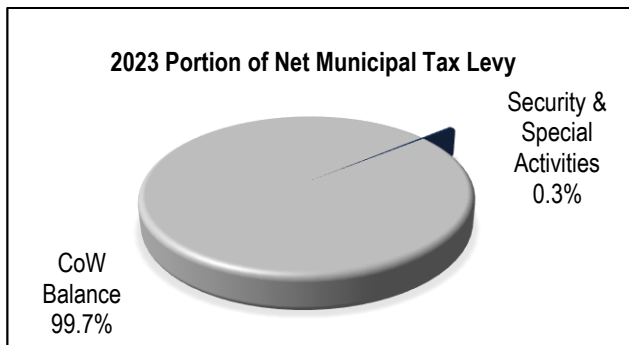
### CORPORATE SECURITY

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$2,515,286)	(\$2,670,764)
Annual Expense Budget	n/a	n/a	\$3,701,829	\$3,883,870
<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 Gross Budget	n/a	n/a	9.3%	(6.7%)

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



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$29,000	\$38,000	\$33,637
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$133,155)
Operating & Maintenance Supplies	n/a	(\$40,000)	(\$14,000)	\$0
Purchased Services	n/a	(\$163,000)	(\$126,000)	(\$281,619)
Salaries & Benefits	n/a	\$174,000	\$102,000	\$112,634
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$6,938
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$261,565)</b>

**CORPORATE SERVICES****CORPORATE SECURITY****VARIANCE DESCRIPTION**

*The total departmental year endar-end variance is:* **(\$261,565)**      **Deficit**

**Recovery of Expenditures: \$33,637**

A surplus of \$33,637 in Recovery of Expenditures is due to additional revenues received for COVID enhanced cleaning services for the Federal tenant at 400 City Hall Square.

**Minor Capital: (\$133,155)**

A deficit of (\$133,155) in Purchased Services is driven by a (\$77,765) deficit due to security camera & card access equipment replacements as well as a (\$55,390) deficit due to the installation of a touchless automatic door system for the City Hall Campus.

**Purchased Services: (\$281,619)**

A deficit of (\$281,619) in Purchased Services is due to increased security guard services costs due to an emergency order.

**Salaries & Benefits: \$112,634**

A surplus of \$112,634 in Salaries is due to gapping in various positions including caretakers and facility person.

**Other Misc. Expense: \$6,938**

A surplus of \$6,938 in Other Miscenaleous Expenses is due to a \$6,773 surplus in house keeping supplies as well as a \$165 surplus in other small miscellaneous items.

### CORPORATE SERVICES

### COUNCIL SERVICES

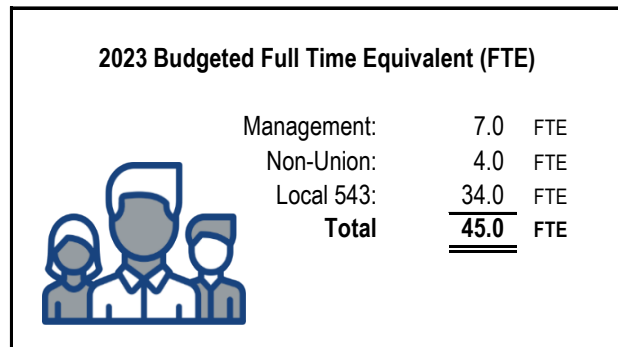
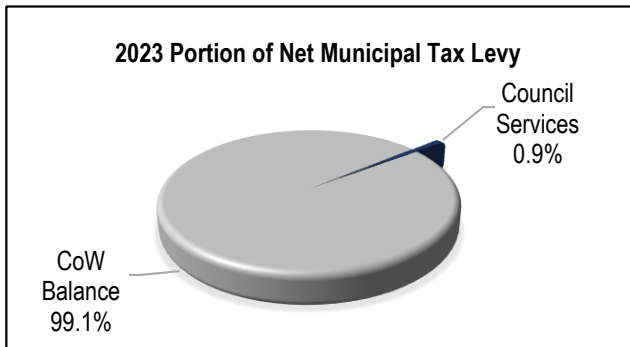
#### DEPARTMENTAL OVERVIEW

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

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$2,983,945)	(\$3,203,000)	(\$2,965,377)
Annual Expense Budget	n/a	\$6,732,357	\$6,585,297	\$6,646,823
<b>Annual Net Budget</b>	<b>n/a</b>	<b>\$3,748,412</b>	<b>\$3,382,297</b>	<b>\$3,681,446</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>(\$484,420)</b>	<b>(\$395,074)</b>	<b>\$187,943</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>(7.2%)</b>	<b>(6.0%)</b>	<b>2.8%</b>

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



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$673,000)	(\$415,000)	(\$308,476)
<b>Expenses:</b>				
Purchased Services	n/a	(\$110,000)	(\$110,000)	\$186,244
Salaries & Benefits	n/a	\$311,000	\$311,000	\$292,629
Other Miscellaneous Expenditures	n/a	\$60,000	\$60,000	\$17,546
<b>Net Total</b>	<b>n/a</b>	<b>(\$412,000)</b>	<b>(\$154,000)</b>	<b>\$187,943</b>

### CORPORATE SERVICES

### COUNCIL SERVICES

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **\$187,943**      **Surplus**

**User Fees, Permits & Charges: (\$308,476)**

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.

**Purchased Services: \$186,244**

Factors contributing to the surplus in purchased services include a surplus within the Humane Society Animal Control contract, less revenue sharing related to the Humane Society dog licenses revenue contract, as well as a surplus in the Advertising and Printing services budgets.

**Salaries & Benefits: \$292,629**

The surplus in Salary & Benefits is due to gapping mainly in the Licensing & Enforcement division.

**Other Miscellaneous Expenditures: \$17,546**

A year-end surplus of \$17,546 in Other Miscellaneous Expenditures was due to surpluses in other miscellaneous items such as membership fees, conference registrations and training courses.

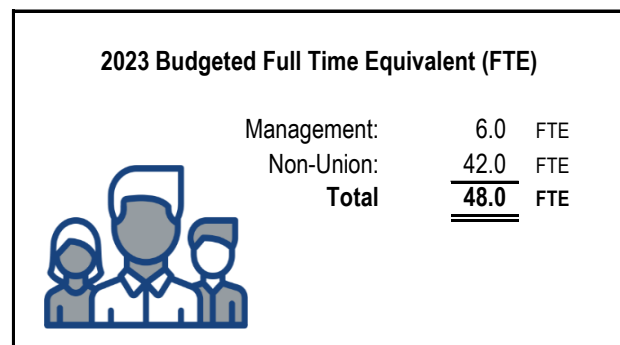
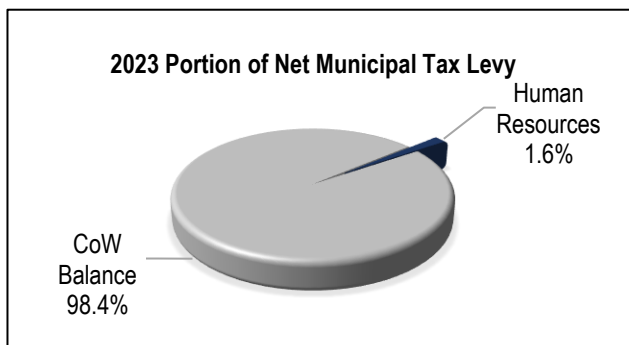
### CORPORATE SERVICES

### HUMAN RESOURCES

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$663,879)	(\$408,842)	(\$919,342)	(\$842,764)
Annual Expense Budget	\$6,296,537	\$6,556,998	\$7,252,526	\$7,543,216
<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 Gross Budget</b>	<b>0.6%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>(0.7%)</b>



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$9,889)
Operating & Maintenance Supplies	n/a	\$0	\$0	\$28,045
Purchased Services	n/a	\$129,000	\$129,000	(\$107,608)
Salaries & Benefits	n/a	(\$129,000)	(\$129,000)	\$23,062
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$10,285
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$56,105)</b>

### CORPORATE SERVICES

### HUMAN RESOURCES

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* (\$56,105)      Deficit

**Minor Capital (\$9,889)**

A year-end deficit of (\$9,889) in Minor Capital was a result of laptops and other computer related items required during the year.

**Operating & Maintenance Supplies: \$28,045**

A year-end surplus of \$28,045 in Operating & Maintenance Supplies was mainly attributable to external revenues received for attendance at training courses and the annual key note event by individuals from other municipalities and corporations.

**Purchased Services: (\$107,608)**

A year end deficit of (\$107,608) in Purchased Services was due to external legal fees for investigations of workplace harassment and violence. These expenses are difficult to predict and fluctuate from year to year depending on both the number of complaints and cost of each investigation and are tracked centrally in the Human Resource department.

**Salaries & Benefits: \$23,062**

A year-end surplus of \$23,062 in Salaries & Benefits was a result of staff gapping.

**Other Miscellaneous Expenditures: \$10,285**

A year-end surplus of \$10,285 was a result of conference and training registrations which were limited in 2024 as a direct result of staff vacancies.

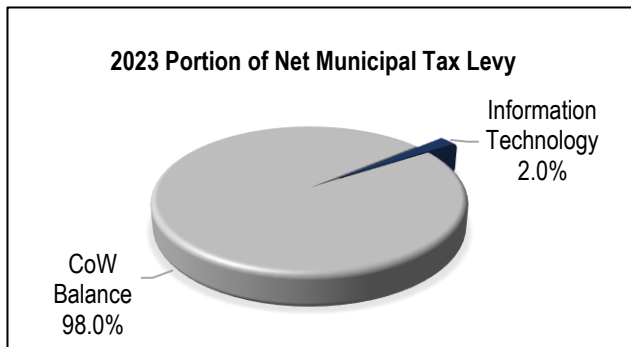
### CORPORATE SERVICES

### INFORMATION TECHNOLOGY


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,275,439)	(\$1,362,554)	(\$1,709,375)	(\$1,709,375)
Annual Expense Budget	\$8,224,564	\$8,702,573	\$9,076,667	\$9,879,728
<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 Gross Budget</b>	<b>0.4%</b>	<b>2.1%</b>	<b>(0.3%)</b>	<b>1.8%</b>



**2023 Budgeted Full Time Equivalent (FTE)**



Management:	9.0	FTE
Non-Union:	15.0	FTE
Local 543:	45.6	FTE
<b>Total</b>	<b><u>69.6</u></b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Purchased Services	n/a	\$20,000	\$35,000	\$66,739
Salaries & Benefits	n/a	\$105,000	\$122,000	\$114,525
Other Miscellaneous Expenditures	n/a	\$10,000	\$5,000	\$0
<b>Net Total</b>	<b>n/a</b>	<b>\$135,000</b>	<b>\$162,000</b>	<b>\$181,264</b>

**CORPORATE SERVICES****INFORMATION TECHNOLOGY****VARIANCE DESCRIPTION**

*The total departmental year-end variance is:* **\$181,264**      **Surplus**

**Purchased Services: \$66,739**

The majority of this surplus is related to one-time fluctuations in connectivity and phone system costs realized by the department.

**Salaries & Benefits: \$114,525**

Included in the year-end variance is an overall surplus of \$114,525 related to salary gapping due to vacancies in current positions where recruitments are currently under way to fill those vacancies within the existing staff complement, in an effort to bring the department up to full capacity. The IT dept is experiencing significant challenges in recruiting and maintaining qualified candidates to fill these positions.



### CORPORATE SERVICES

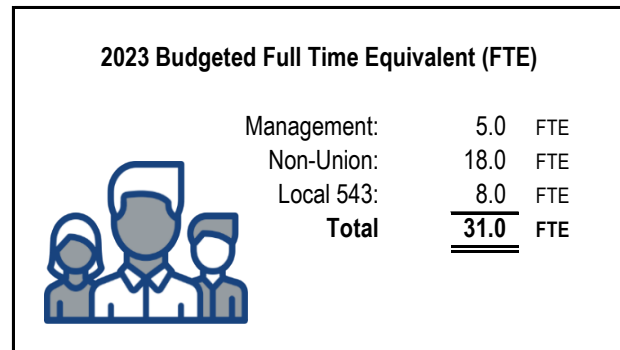
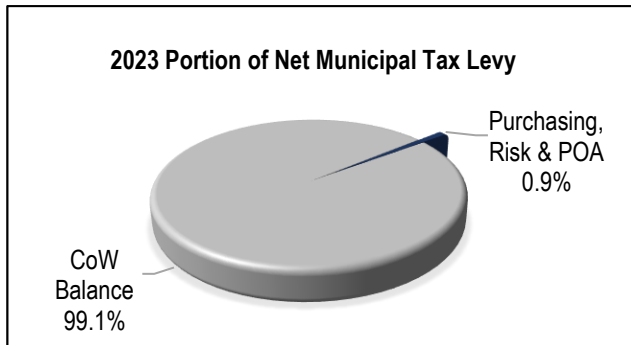
### POA, PURCHASING & RISK

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$8,964,165)	(\$7,272,619)
Annual Expense Budget	n/a	n/a	\$12,422,984	\$10,639,956
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$3,458,819</b>	<b>\$3,367,337</b>
Annual Net Variance	n/a	n/a	(\$199,042)	(\$414,419)
Variance as a % of Gross Budget	n/a	n/a	(1.6%)	(3.9%)

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



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$0	\$0	\$18,030
User Fees, Permits & Charges	n/a	(\$890,000)	(\$220,000)	(\$706,308)
<b>Expenses:</b>				
Financial Expenses	n/a	\$0	\$0	\$40,312
Purchased Services	n/a	\$0	\$0	\$471,268
Salaries & Benefits	n/a	\$0	\$12,000	\$113,494
Utilities, Insurance & Taxes	n/a	(\$245,000)	(\$245,000)	(\$357,210)
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$5,995
<b>Net Total</b>	<b>n/a</b>	<b>(\$1,135,000)</b>	<b>(\$453,000)</b>	<b>(\$414,419)</b>

#### CORPORATE SERVICES

#### POA, PURCHASING & RISK

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **(\$414,419)**      *Deficit*

**Recovery of Expenditures: \$18,030**

A surplus in recovery of expenditures occurred due to a one-time external recovery of salary for a POA Prosecutor, as well as a recovery for a Claims administrator in the Risk Department.

**User Fees, Permits & Charges: (\$706,308)**

The Provincial Offences Division (POA) experienced a revenue shortfall of \$1.05 million in 2023. The main cause of this shortfall was a further reduction of court hours resulting from lack of judicial resources.

Offsetting this deficit is a surplus of \$361,237 due to a less than budgeted revenue share payment to the county municipal partners as less revenue generating activity led to less expenditures (i.e. revenue distribution to the County municipalities).

**Financial Expenses: \$40,312**

A surplus occurred in financial expenses due to additional collection charges in the POA division due to one of the two POA Fines Enforcement Specialist positions remaining vacant for six months.

**Purchased Services: \$471,268**

The surplus in purchased services can mainly be attributed to the red light camera expenses which were significantly less than budgeted. There was also a surplus totaling \$98,319 in Provincial Charges in POA mainly for adjudication services and victim fines which were higher than anticipated.

**Salaries & Benefits: \$113,494**

The surplus related to salary gapping in the Risk department, as a result of a position remaining vacant for the entire year.

**Utilities, Insurance and Taxes: (\$357,210)**

The (\$357,210) deficit in Risk and Insurance is due to the Insurance Premium. The budget variance in insurance costs can be attributed to two main factors. Firstly, the premium for property insurance saw a slight increase due to adjustments made for inflation and higher coverage limits. Additionally, properties with special exposures were separated from the blanket market, resulting in higher coverage costs. Secondly, the City incurred higher expenses than anticipated for Cyber insurance coverage. The Risk department absorbs any deficit if the insurance premium is higher than expected.

**Other Miscellaneous Expenditures: \$5,995**

A year-end surplus of \$5,995 in Other Miscellaneous Expenditures was due to small surpluses in other miscellaneous items such as membership fees and dues, training courses and conference registrations.

### ECONOMIC DEVELOPMENT

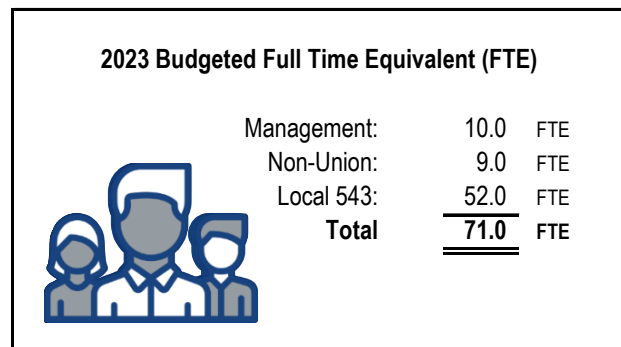
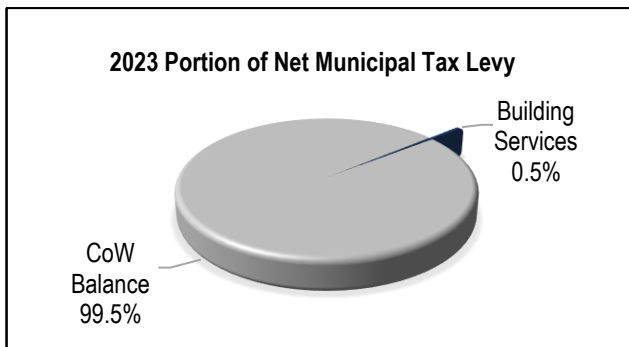
### BUILDING SERVICES

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020 *	2021	2022	2023
Annual Revenue Budget	n/a	(\$5,779,256)	(\$5,842,761)	(\$7,320,864)
Annual Expense Budget	n/a	\$7,752,491	\$7,871,886	\$8,633,939
<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 Gross Budget	n/a	0.8%	(1.4%)	(1.9%)

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



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$406,000)	(\$383,000)	(\$367,741)
<b>Expenses:</b>				
Financial Expenses	n/a	\$0	(\$10,000)	(\$2,698)
Minor Capital	n/a			(\$26,647)
Operating & Maintenance Supplies	n/a	\$0	(\$3,000)	(\$1,935)
Purchased Services	n/a	\$0	\$2,000	\$16,084
Salaries & Benefits	n/a	\$108,000	\$238,000	\$300,412
Other Miscellaneous Expenditures	n/a	(\$44,000)	(\$69,000)	(\$79,549)
<b>Net Total</b>	<b>n/a</b>	<b>(\$342,000)</b>	<b>(\$225,000)</b>	<b>(\$162,074)</b>

### ECONOMIC DEVELOPMENT

### BUILDING SERVICES

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **(\$162,074)**      *Deficit*

**User Fees, Permits & Charges: (\$367,741)**

The Building By-Law Division had a revenue shortfall by year end of (\$367,741) 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.

**Financial Expenses: (\$2,698)**

The Building Department ended the year with a deficit of (\$2,698) for 2023 due to transaction charges.

**Minor Capital: (\$26,647)**

The Building Department incurred a deficit of (\$26,647) due to expenses related to the reconfiguration of the 3rd floor office space.

**Operating & Maintenance Supplies: (\$1,935)**

The Building Department ended the year with a deficit of (\$1,935) mainly due to Promotional material that was purchased for job fairs and staff as well as specific First Aid supplies that were required for on-site inspections.

**Purchased Services: \$16,084**

The Building Department had a surplus balance of \$16,084 due to fewer fleet expenses reallocation offset by higher travel expenses.

**Salaries and Benefits: \$300,412**

Staffing gaping savings of \$300,412 was achieved for 2023 due to the number of retirements and new positions created by the 2023 staff reorganization (BI 2023-0069).

**Other Miscellaneous Expenditures: (\$79,549)**

The Building Services Department overall miscellaneous expense had a deficit of (\$79,549) primarily due the Residential Rental Licensing program pilot. A legal challenge from local landlords effectively stayed the program for those opposed and has delayed its full implementation.

### ECONOMIC DEVELOPMENT

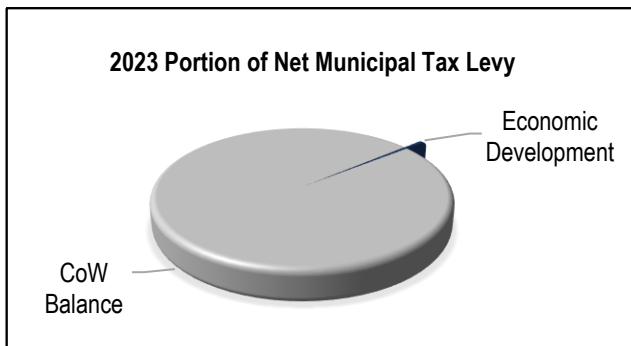
### ECONOMIC DEV. & CLIMATE CHANGE

#### DEPARTMENTAL OVERVIEW


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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	\$0	(\$263,523)
Annual Expense Budget	n/a	n/a	\$1,364,556	\$2,116,390
<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 Gross Budget	n/a	n/a	n/a	23.2%

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



**2023 Budgeted Full Time Equivalent (FTE)**



Senior Management:	1.0	FTE
Management:	2.0	FTE
Non-Union:	4.0	FTE
Local 543:	1.0	FTE
<b>Total</b>	<b>8.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$0	\$0	\$71,753
<b>Expenses:</b>				
Salaries & Benefits	n/a	\$0	\$0	\$402,805
Transfers to Reserves & Capital Funds	n/a	\$0	\$0	\$17,078
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$491,637</b>

### ECONOMIC DEVELOPMENT

### ECONOMIC DEV. & CLIMATE CHANGE

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **\$491,637**      **Surplus**

**Recovery of Expenses: \$71,753**

The Economic Development Department ended the year with a revenue surplus of \$71,753 due to the ability of the Economic Development department to recover expenditures as part of the Streamline Development Approval grant.

**Salaries and Benefits: \$402,805**

Staff gapping savings of \$402,805 is due the Economic Development Office being a newly created department and the delay in establishing and hiring the new positions.

**Transfers to Reserve & Capital Funds:\$17,078**

A surplus of \$17,078 is due to funding not fully spent by the end of the year.

### ECONOMIC DEVELOPMENT

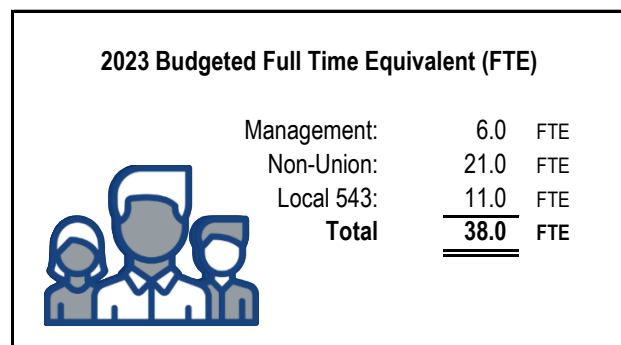
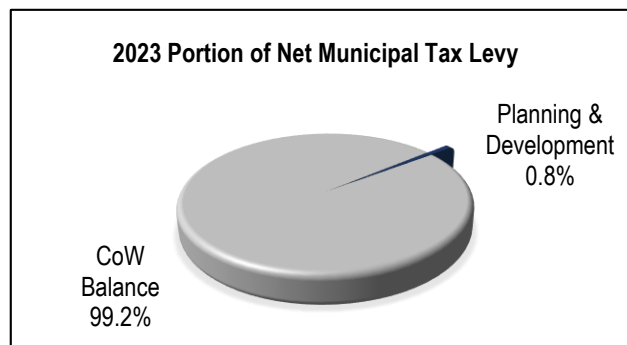
### PLANNING & DEVELOPMENT

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$897,846)	(\$934,271)	(\$1,850,430)
Annual Expense Budget	n/a	\$4,059,564	\$4,109,297	\$5,178,686
<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 Gross Budget	n/a	19.5%	15.2%	1.8%

Historical amounts are not available due to realignment of departments.



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$612,000)	(\$562,000)	(\$679,990)
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$13,313)
Salaries & Benefits	n/a	\$701,000	\$827,000	\$911,504
Purchased Services	n/a	(\$30,000)	(\$65,000)	(\$125,987)
<b>Net Total</b>	<b>n/a</b>	<b>\$59,000</b>	<b>\$200,000</b>	<b>\$92,214</b>

**ECONOMIC DEVELOPMENT**

**PLANNING & DEVELOPMENT**

**VARIANCE DESCRIPTION**

*The total departmental year-end variance is:* **\$92,214**      **Surplus**

**Revenue: (\$679,990)**

Revenue related to planning applications were lower than anticipated.

**Minor Capital: (\$13,313)**

2023 was the first year CloudPermit was fully operational for Planning and the transaction fees totalled \$28,544.

**Salaries and Benefits: \$911,504**

Staff gapping is the main factor contributing to the overall surplus in Planning Development Department.

**Purchased Services: (\$125,987)**

The Planning Development Department's year end balance for Purchased Services is a deficit totalling (\$125,986) for the year. The deficit is due to advertising expenses (\$21,037) and Other Professional Services External (\$104,950) for Surveyors fees hired to conduct surveys to close alleys.



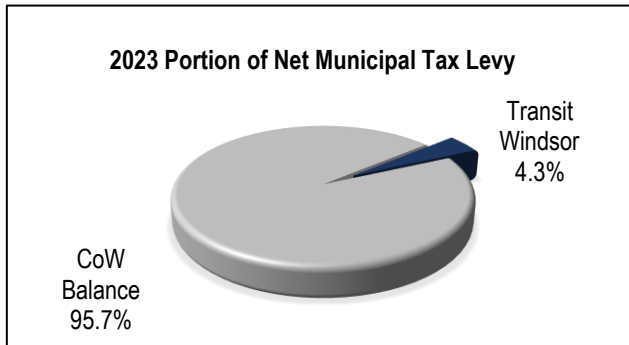
### ECONOMIC DEVELOPMENT

### TRANSIT WINDSOR


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$21,175,090)	(\$21,264,650)	(\$22,896,391)	(\$24,776,135)
Annual Expense Budget	\$36,294,433	\$36,851,094	\$39,317,934	\$42,357,601
<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>
<b>Annual Net Variance</b>	<b>\$658,202</b>	<b>\$792,839</b>	<b>(\$1,048,416)</b>	<b>(\$2,605,339)</b>
<b>Variance as a % of Gross Budget</b>	<b>1.8%</b>	<b>2.2%</b>	<b>(2.7%)</b>	<b>(6.2%)</b>



**2023 Budgeted Full Time Equivalent (FTE)**



Management:	15.0	FTE
Non-Union:	17.0	FTE
Hourly	262.0	FTE
<b>Total</b>	<b>294.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1	Q2	Q3	Year-End
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$1,489,000)	(\$3,366,000)	(\$3,483,784)
<b>Expenses:</b>				
Operating & Maintenance Supplies	n/a	\$185,000	\$249,000	\$597,143
Purchased Services	n/a	\$22,000	\$35,000	\$214,449
Salaries & Benefits	n/a	\$256,000	\$478,000	\$78,254
Minor Capital	n/a	\$0	(\$25,000)	(\$11,401)
<b>Net Total</b>	<b>n/a</b>	<b>(\$1,026,000)</b>	<b>(\$2,629,000)</b>	<b>(\$2,605,339)</b>

### ECONOMIC DEVELOPMENT

### TRANSIT WINDSOR

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is :* (\$2,605,339) *Deficit*

**1. User Fees, Permits & Charges:(\$3,483,784)**

Transit is projecting a net deficit of (\$3,483,784) under this category. It comprises of the following:

**a) Transit Revenue:(\$3,544,287):**

Transit Windsor ended with a deficit of (\$3,544,287) for Transit Revenue. After a 30-month period during the COVID-19 pandemic where Transit Windsor ran reduced service. Transit resumed full service operations as of June 2023, including Tunnel and Special Events. Although overall ridership is exceeding pre-pandemic levels, Transit has continued to experience lower ridership rates in some non-student categories; hence, the fares collected are reduced from expected levels. The overall ridership in the non-student category is approximately 30% lower than budget. At the time of the Q3 variance projection, administration estimated the reduction in non-student revenue to be in the range of 25%. This reduction in non-student fare revenue is attributable to several factors, including a slower return to regular ridership post-pandemic, which other Ontario municipalities have also been experiencing. This could be due to riders finding other options to commute post-pandemic, a greater number of work from home options for employees, and an increase in student ridership resulting in lower capacity for non-student riders. Transit Windsor has continued to see a sharp rise in student ridership, coinciding with enrolment increases at both the University of Windsor and St. Clair College, the influx of international students, as well as the launch of the Saints Pass (tuition-based bus pass) for St. Clair College in September 2022. Although these increases have helped reduce the overall projected revenue deficit slightly and is factored in the overall calculations, they are not substantial enough to offset the larger than expected revenue shortfall in the non-student fare categories.

Another factor contributing to this deficit is the implementation of the 2023 Transit Windsor Service Plan in phases. Route 418X (representing approx. 45% of the approved service hours and budget) was launched on June 26, 2023.

**b) Lease and Rental Revenue: \$60,503:**

Transit experienced a surplus of \$60,503 in this category. Transit Windsor entered into a licensing agreement with Passenger Bus Corporation (Trailways of New York) for exclusive use of one bus bay at the Windsor International Transit Terminal located at 300 Chatham Street West. This facility was earlier used by Greyhound who closed operations in Canada in 2021 and subsequently terminated its contract with the City.

**2. Operating & Maintenance Supplies: \$597,143**

Transit ends with a surplus of \$597,143 in this category and it comprises of the following expenses:

**a) Motor Fuels: \$131,017:**

The year end surplus in this account is \$131,017. This surplus is mainly attributed to lower than budgeted consumption in the 2023 operating budget. Transit was not able to implement the 2023 Transit Windsor Service Plan as approved in the 2023 Operating budget until mid-year, resulting in reduced fuel consumption. Offsetting these savings is higher than anticipated fuel pricing for the year.

**b) Vehicle Maintenance and Parts: \$355,907:**

The vehicle maintenance and parts accounts ended with year-end surplus of \$355,907. This is largely attributable to lower than anticipated maintenance required on the buses.

### ECONOMIC DEVELOPMENT

### TRANSIT WINDSOR

**c) Program Supplies : \$83,331:**

Due to delayed implementation of Special Events services (June 2023), resulted in an overall surplus of \$83,331 in this account. In addition, with Special Events moving to an online booking system in 2023, supplies for paper tickets, etc., were reduced, thus resulting in savings. Assuming savings continue to be realized in this area, funds will be reallocated in the future.

**d) Facility Operations- Labour Internal: \$36,571:**

Due to lower than anticipated needs for caretaking and general facility maintenance, the department ended with a surplus of \$36,571 in this account.

**e) Other-Operating and other supplies: \$12,372:**

Due to lower than anticipated needs for operating supplies, the department ended with a surplus of \$12,372 in this category.

**f) Oil and Lubricants: \$11,919:**

Due to lower than budgeted requirements, Oil and lubricants account ended with a year end surplus of \$11,919.

**g) Facilities Rental External (\$33,974):**

Facilities Rental External account ended with a deficit of (\$33,974). This is mainly attributable to the rent payable for the new East End Terminal agreement, which was negotiated in 2023.

**3. Purchased Service: \$214,149:**

Transit ended with a net surplus of \$214,149 under this category. It comprises of the following:

**a) Fees and Service Charges Expense: \$178,713:**

The savings in this account is mainly attributable to reduction in toll expenses due to service changes to the Tunnel Bus service.

**b) Advertisement Expenses \$60,593:**

The Advertising expense account ended with a year-end surplus of \$60,593. Due to the delayed resumption (May 26, 2023) of Special Events service, the advertising budget had not been used in the early part of 2023.

**c) Commission Expenses \$33,342:**

Transit Windsor pays commissions to third-party vendors for the sale of passes and tickets. Many of the outside vendors no longer sell or reload Smart Cards. Many retailers have installed self-checkouts, and the sale of current fare media is not compatible with self-checkouts. This has resulted a surplus in this budget line.

**d) Other Professional Service External (\$58,199):**

This account resulted in a deficit at year end mainly due to an increase in Security charges and other inflationary increases as a result of the need for additional security at the Downtown Windsor Terminal.

**4. Salaries and Benefits: \$78,254**

Transit Windsor ended with net year end surplus of \$78,254 in overall Salaries and Wages for 2023. A portion of this surplus is attributable due to gapping for new positions approved in the 2023 operating budget. Another factor for a portion of these savings is attributable to other vacant positions filled by new/temporary staff who are hired at lower steps than the budgeted levels. These savings were offset by an increase in overtime costs to maintain service levels.

Although the overall salary accounts were in an overall net surplus position, the surplus is not as substantial as it would have been due to the additional wages paid (estimated at \$1.2M) due to new federal legislation which was promulgated in December 2022, which mandated 10 paid sick days to be provided to all federally-regulated employees.

### ECONOMIC DEVELOPMENT

### TRANSIT WINDSOR

#### 5. Minor Capital: (\$11,401):

Transit ended with a deficit of (\$11,401) in this category, comprised of a deficit in the computer software account of (\$18,864) attributable mainly to new software such as AVL (Automated Vehicle Location and Communications), which have been purchased for fleet maintenance and additional licenses. This deficit was slightly offset by a small surplus of \$7,463 in lower than anticipated needs for Minor Apparatus and Tools.

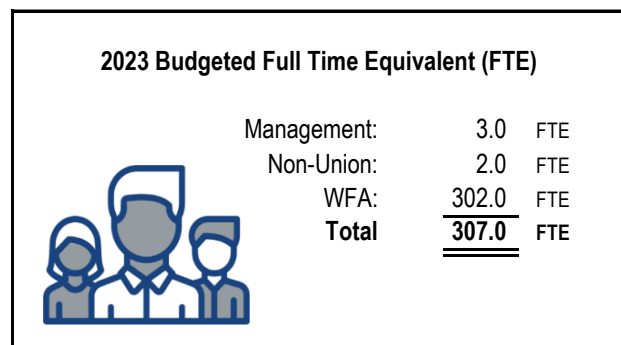
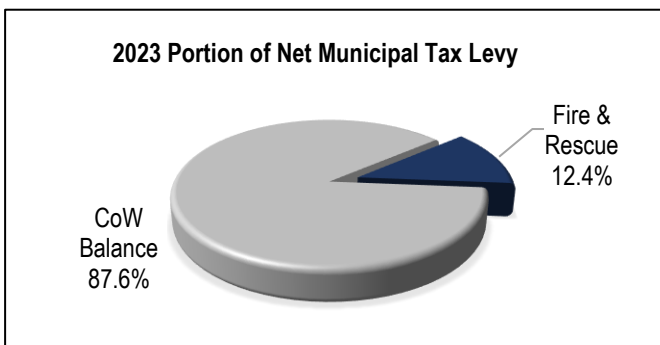
### COMMUNITY SERVICES

### FIRE & RESCUE

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,481,166)	(\$1,518,324)	(\$1,952,731)	(\$2,001,430)
Annual Expense Budget	\$51,947,069	\$52,177,165	\$52,491,089	\$52,507,897
<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 Gross Budget</b>	<b>(1.1%)</b>	<b>(1.6%)</b>	<b>(6.6%)</b>	<b>(2.9%)</b>



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	\$0	\$0	(\$25,844)
<b>Expenses:</b>				
Minor Capital	n/a	(\$20,000)	(\$34,000)	(\$43,351)
Operating & Maintenance Supplies	n/a	(\$110,000)	(\$130,000)	(\$148,777)
Purchased Services	n/a	\$0	\$0	(\$15,594)
Salaries & Benefits	n/a	(\$1,125,000)	(\$1,190,000)	(\$1,284,981)
Other Miscellaneous Expenditures	n/a	\$0	\$0	(\$18,302)
<b>Net Total</b>	<b>n/a</b>	<b>(\$1,255,000)</b>	<b>(\$1,354,000)</b>	<b>(\$1,536,849)</b>

**COMMUNITY SERVICES**

**FIRE & RESCUE**

**VARIANCE DESCRIPTION**

*The total departmental year-end variance is:* **(\$1,536,849)**      *Deficit*

**User Fees, Permits & Charges: (\$25,844)**

User fee revenue for Fire & Rescue resulted in (\$25,844) deficit due to lower fire prevention revenue. Fire Operations preventative user fees declined due to fewer incidents for gas line strikes and false alarms charges.

**Minor Capital: (\$43,351)**

Self Contained Breathing Apparatus (SCBA) is showing more wear and tear than anticipated. A deficit of (\$30,817) resulted for the SCBA maintenance. The equipment is now 8 years old with a useful life of 10-15 years. Additionally, Fire stations required replacement of appliances, furniture and finishings resulting in (\$12,534) deficit.

**Operating & Maintenance Supplies: (\$148,777)**

A Fuel deficit of (\$83,857) resulted in 2023 related to fuel pricing that was higher than budgeted. A deficit of (\$47,331) in Fleet Maintenance and Repair account is due to inflationary pressures and one truck damage caused by a no-fault accident. Remaining deficit of (\$17,589) resulted in stations cleaning supplies account due to inflationary cost increases.

**Purchased Services: (\$15,594)**

A deficit of (\$15,594) resulted in the Fire stations maintenance accounts. Four(4) out of seven(7) stations are 10+ years old and significant wear and tear is occurring requiring maintenance of furniture, appliances and high traffic areas.

**Salaries & Benefits: (\$1,284,981)**

Net Salary variance for WFRS resulted in a deficit of (\$1,284,981) primarily from overtime. Major contributors are absences caused by PTSD claims and short/long-term WSIB.

**Other Miscellaneous Expenditures: (\$18,302)**

A deficit of (\$18,330) in training budget resulted from Front Line Resilience program. This one-time training was in response to increased mental health staff support needs.

### COMMUNITY SERVICES

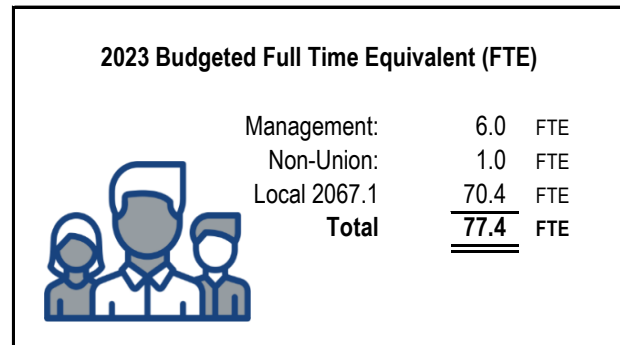
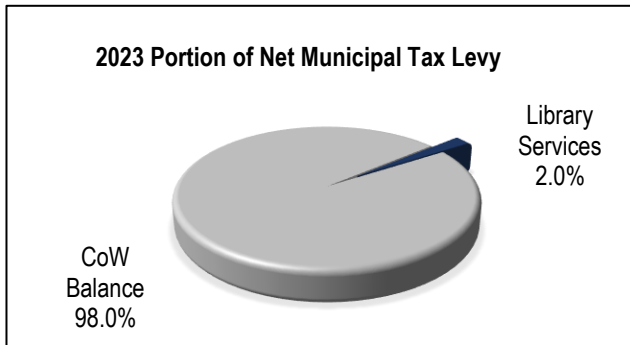
### LIBRARY SERVICES

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,071,621)	(\$1,032,621)	(\$964,895)	(\$961,195)
Annual Expense Budget	\$9,276,250	\$9,302,368	\$9,284,880	\$9,210,381
<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>
* Annual Net Variance	\$658,270	\$799,040	\$461,895	\$112,150 *
Variance as a % of Gross Budget	7.1%	8.6%	5.0%	1.2%

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



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$100,000)	(\$95,000)	(\$107,600)
<b>Expenses:</b>				
Salaries & Benefits	n/a	\$560,000	\$148,000	\$263,350
Transfers to Reserves & Capital Funds	n/a	(\$510,000)	(\$176,000)	(\$112,150)
Other Miscellaneous Expenditures	n/a	\$50,000	\$123,000	(\$43,600)
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**COMMUNITY SERVICES****LIBRARY SERVICES****VARIANCE DESCRIPTION**

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

**User Fees, Permits & Charges- Revenue: (\$107,600)**

In 2023, WPL ended with a deficit of (\$107,600) in lost user fees due to reduced revenue earned in user fees and fees & service charges. Fee revenue sources include fines for late returns of books and other resources, room rentals, public copier and personal computer usage, and other equipment and service fees. The Windsor Public Library Board approved the elimination of late fines as of August 2023.

**Salaries & Benefits: \$263,350**

The Windsor Public Library ended 2023 with a surplus of \$263,350 in salary and benefits. Similar to previous years, salary and wage costs for WPL employees remained below budget due to the historical surplus from the move from 850 Ouellette to the Paul Martin Building. Vacancies in the permanent staff establishment, gaps, and unpaid leaves of absence also contributed to the surplus. The timing of the new bookmobile delivery led to delays in hiring driver positions. Additionally, with retirements in various positions, recruitment to fill these positions has not been completed. Gaps in other roles within WPL also contributed to the overall surplus in Salaries and Benefits. However, the surplus was significantly reduced due to some salary overlapping.

**Transfers to Reserves & Capital Funds: (\$112,150)**

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

**Other Miscellaneous Expenditures: (\$43,600)**

WPL ended 2023 with a net deficit of (\$43,600) in various miscellaneous expense accounts. The majority of this deficit is attributed to additional costs required for the interim rental of a maintenance van due to the delayed delivery of a new WPL van purchase, which was delivered late in 2023. Additionally, additional building maintenance was undertaken to address various needs for Library locations, including the installation of two required water bottle fill stations.



### COMMUNITY SERVICES

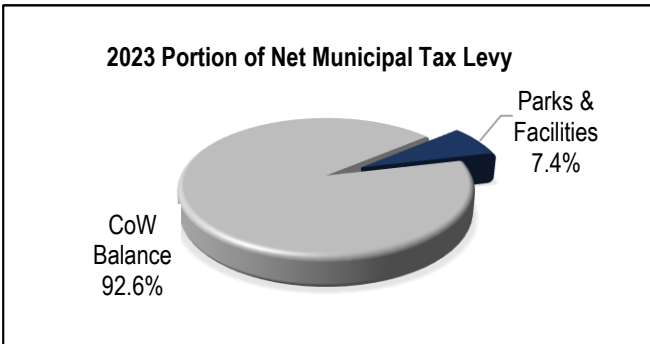
### PARKS & FACILITIES

#### DEPARTMENTAL OVERVIEW


*Parks is responsible for 205 parks, with over 2,500 acres of parkland, 175 km of hard surface trails, 300,000 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. Also responsible for designing and creating unique park experiences and supporting numerous special events.*

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$13,513,046)	(\$11,523,724)	(\$9,267,862)	(\$9,812,747)
Annual Expense Budget	\$41,450,753	\$40,045,445	\$36,841,100	\$39,883,357
<b>Annual Net Budget</b>	<b>\$27,937,707</b>	<b>\$28,521,721</b>	<b>\$27,573,238</b>	<b>\$30,070,610</b>
<b>Annual Net Variance</b>	<b>\$240,604</b>	<b>\$37,321</b>	<b>(\$326,853)</b>	<b>(\$1,186,970)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.6%</b>	<b>0.1%</b>	<b>(0.9%)</b>	<b>(3.0%)</b>



**2023 Budgeted Full Time Equivalent (FTE)**



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

#### COMMUNITY SERVICES

#### PARKS & FACILITIES

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>PARKS</b>				
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$0	\$218,000	\$132,735
<b>Expenses:</b>				
Minor Capital	n/a	\$0	(\$32,000)	(\$41,436)
Operating & Maintenance Supplies	n/a	(\$95,000)	\$0	(\$6,412)
Purchased Services	n/a	(\$73,000)	(\$186,000)	(\$1,259,246)
Salaries & Benefits	n/a	\$0	(\$349,000)	(\$228,757)
<b>TOTAL PARKS</b>	<b>n/a</b>	<b>(\$168,000)</b>	<b>(\$349,000)</b>	<b>(\$1,403,116)</b>
<b>FACILITIES</b>				
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$27,000	\$12,000	\$0
User Fees, Permits & Charges	n/a	\$0	\$0	\$9,579
<b>Expenses:</b>				
Salaries & Benefits	n/a	\$104,000	\$90,000	\$240,770
Operating & Maintenance Supplies	n/a	(\$50,000)	(\$39,000)	\$56,030
Other Miscellaneous Expenditures	n/a	(\$11,000)	\$0	\$18,646
Purchased Services	n/a	(\$106,000)	(\$93,000)	(\$52,965)
Minor Capital	n/a	\$0	\$0	(\$55,914)
<b>TOTAL FACILITIES</b>	<b>n/a</b>	<b>(\$36,000)</b>	<b>(\$30,000)</b>	<b>\$216,146</b>
<b>Net Total</b>	<b>n/a</b>	<b>(\$204,000)</b>	<b>(\$379,000)</b>	<b>(\$1,186,970)</b>

#### VARIANCE DESCRIPTION

The total departmental year-end variance is:

(\$1,186,970)

*Deficit*

#### **PARKS**

##### **Grants & Subsidies: \$132,735**

The Canada Summer Jobs program provides funding for expenditures related to student employment and offset the Parks Department temporary staffing expenditures. A grant application is submitted every year in early fall based on forecasted eligible costs and student placements. For 2023, the grant funding was \$132,735.

### COMMUNITY SERVICES

### PARKS & FACILITIES

**Minor Capital: (\$41,436)**

The Minor Capital deficit is related to cost increases in infrastructure and construction materials.

**Operating & Maintenance Supplies: (\$6,412)**

Operating & Maintenance Supplies deficit of (\$6,412) related to an increase in motor fuels.

**Purchased Services: (\$1,259,246)**

Costs related to the February ice storm, August tornado, and other major storms throughout the summer of 2023 required additional contracted services, and rental expenses by the Forestry and Parks Operations division. These storm costs were incremental to the core operating budget in the Parks and Facilities department. The deficit was also due to inflationary increases in costs of services charged by providers,

**Salaries & Benefits (\$228,757)**

The deficit was a result of higher temporary salary costs required to maintain service levels and perform work to bridge the salary gapping from full time vacant positions. In addition storm events in 2023 resulted in an increase in overtime expenditures from Parks staff.

### FACILITIES

**User Fees Perm. Charge: \$9,579**

A surplus of \$9,579 in User Fees is due to the new Employment Services lease at 171 Goyeau.

**Salaries & Benefits: \$240,770**

A surplus of \$240,770 in Salaries is due to gapping in positions including Caretakers, Operating Engineer and Facility person.

**Operating & Maintenance Supplies: \$56,030**

A surplus of \$56,030 in Operating & Maintenance is due to less than anticipated spend in pool chemicals.

**Other Misc. Expense: \$18,646**

A surplus of \$18,646 in Other Miscellaneous Expenses consists of a \$7,701 surplus in training and conference registrations \$6,903 surplus in office supplies, \$3,791 surplus in travel as well as a \$847 surplus in other small miscellaneous items.

**Purchased Services: (\$52,965)**

A deficit of (\$52,965) in Purchased Services is due a Work Authorization relating to insulation work at 500 Tuscarora.

**Minor Capital: (\$55,914)**

A deficit of (\$55,914) in Minor Capital is due to an unexpected floor replacement at Adventure Bay.

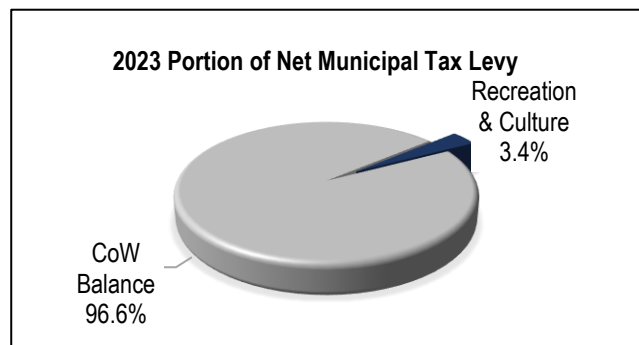
### COMMUNITY SERVICES

### RECREATION & CULTURE


#### DEPARTMENTAL OVERVIEW

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

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



**2023 Budgeted Full Time Equivalent (FTE)**



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

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$2,400,000)	(\$1,300,000)	\$310,799
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	\$31,522
Purchased Services	n/a	(\$200,000)	\$0	\$0
Operating & Maintenance Supplies	n/a	\$0	\$143,000	\$63,867
Salaries & Benefits	n/a	\$1,200,000	\$657,000	\$1,373,077
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$15,439
<b>Net Total</b>	<b>n/a</b>	<b>(\$1,400,000)</b>	<b>(\$500,000)</b>	<b>\$1,794,704</b>

### COMMUNITY SERVICES

### RECREATION & CULTURE

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **\$1,794,704** *Surplus*

**User Fees, Permits & Charges: \$310,799**

The department has a year end surplus of \$310,799 in revenues relating to rental fees, commissions, and retail sales of goods & services at recreation facilities in 2023. A number of major events took place in 2023, including aquatic championships at the WIATC, 2022 - 2023 season playoff games for the Windsor Spitfires, and the Cirque de Soleil show at the WFCU. These events generated revenue through facility rentals fees, ticket surcharges, concession sales and commission. In addition, fuel sales at Lakeview Park Marina and retail sales the Chimczuk Museum reported higher than expected revenues in 2023. The surplus in rental and event revenues were partially offset by the deficits in user fees and membership pass sales, which were impacted by reduced operating hours in some recreation facilities and a slower than anticipated recovery in the numbers of drop-in and registered program participants in some areas. .

**Minor Capital - Machinery & Equipment: \$31,522**

There were fewer incidents that require ad hoc repairs or replacements such as seating improvements, flood clean up, sound system maintenance and other minor improvements in 2023, at the end of the year, the department reported a surplus of \$31,522 in Minor Capital.

**Operating & Maintenance Supplies: \$63,867**

Sale of memberships, recreation programming and hours at Adventure Bay have not yet returned to pre-pandemic levels. The decreased programming in those areas resulted in a spending decrease in the program supply and related recreation programming accounts. At the end of 2023, Operating & Maintenance Supplies has an year end surplus of \$63,867.

**Salaries & Benefits: \$1,373,077**

Recreation and Culture ends the year of 2023 with a surplus variance of \$1,373,077 in salaries and benefits as a result of vacant positions and a decrease in hourly wages expenses due to reduced operating hours and program offerings. Recreation and Culture continued to face challenges from the impacts COVID-19, experiencing staff shortages in aquatic and program staff roles which were contributing factors in the delay of the return to pre-COVID programming levels at Recreation and Culture facilities. In addition, Adventure Bay continues to operate at reduced hours compared to pre-pandemic offerings, with expanded hours anticipated for summer 2024. In addition, a number of full-time positions were vacant due to retirement and employees receiving acting assignments in different departments within the Corporation. Some of these vacant positions were also impacted by multi-month gaps prior to recruitment and/or by being filled by successful applicants starting at a lower pay band.

**Other Expenses: \$15,439**

At the end of 2023, Recreation & Culture reports a favourable variance of \$15,439 in Other Training expenses. The department uses this budget for a variety of mandatory trainings sessions, including program instructor and aquatic staff specialty training. With reduced operating hours and staffing after the pandemic, there were less training expenditures in 2023. It is anticipated that the department will return to a pre-pandemic level of operations in 2024 including legislated training in arena and aquatic services, as well as for event planning and community programming staff.

### INFRASTRUCTURE SERVICES

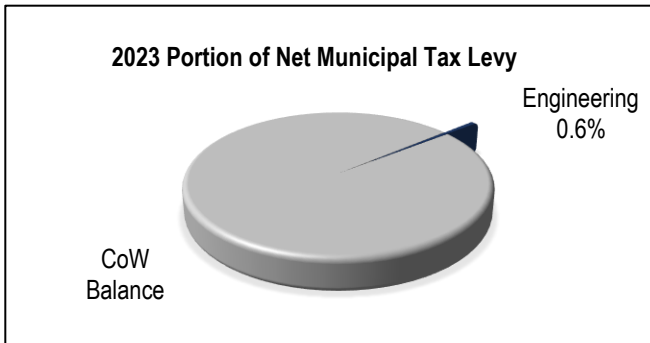
### ENGINEERING

#### DEPARTMENTAL OVERVIEW


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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$5,338,928)	(\$6,597,807)
Annual Expense Budget	n/a	n/a	\$7,913,993	\$9,443,767
<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 Gross Budget	n/a	n/a	(3.1%)	5.2%

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



**2023 Budgeted Full Time Equivalent (FTE)**

	Senior Management:	1.0	FTE
	Management:	10.0	FTE
	Non-Union:	34.0	FTE
	Local 543:	25.0	FTE
	<b>Total</b>	<b>70.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$101,000	\$74,000	\$236,456
User Fees, Permits & Charges	n/a	(\$142,000)	\$173,000	\$307,405
Other Miscellaneous Revenue	n/a	(\$4,000)	(\$15,000)	(\$13,307)
<b>Expenses:</b>				
Financial Expenses	n/a	(\$35,000)	(\$45,000)	(\$55,013)
Minor Capital	n/a	(\$1,000)	(\$46,000)	(\$28,950)
Salaries & Benefits	n/a	\$17,000	\$20,000	\$26,096
Other Miscellaneous Expenditures	n/a	(\$2,000)	(\$9,000)	\$23,010
<b>Net Total</b>	<b>n/a</b>	<b>(\$66,000)</b>	<b>\$152,000</b>	<b>\$495,697</b>

### INFRASTRUCTURE SERVICES

### ENGINEERING

#### VARIANCE DESCRIPTION

**The total departmental year-end variance is:** **\$495,697**      **Surplus**

**Recovery of Expenditures: \$236,456**

Recovery of Expenditures ended with a year-end surplus of \$236,456 in 2023. This is a combination of the following:

- a) A surplus of \$39,828 in the Right of Way department, due to unexpected Streamline Development Approval Fund (SDAF) Grant funds for half of 2022 being received in 2023, in addition to the 2023 funds received.
- b) A surplus of approximately \$241,742 for salary recovered in the Design and City Engineer's departments.
- c) A surplus of \$89,563 in Corporate Projects as a result of heavy work load positions within the Division, which are recovered from Capital projects.
- d) A deficit of approximately (\$134,677) in Geomatics was due to the recoveries for salaries billed to other departments being lower than anticipated.

**User Fees, Permits & Charges: \$307,405**

User Fees, Permits & Charges ended with a year-end surplus of \$307,405 at the end of 2023. This is a combination of the following:

- a) A deficit of (\$283,567) in Right of Way, caused by Sidewalk Cafe Fees being waived for 2023, as well as a decrease in the number of utility permits issued.
- b) A surplus of \$507,177 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 apartment buildings.
- c) A surplus of \$91,000 in Development due to greater than anticipated Development Review Fees received.
- d) A deficit of (\$7,205) due to a decreased number of Ministry of the Environment application and review Fees billed.

**Other Miscellaneous Revenue: (\$13,307)**

Other Miscellaneous Revenue is in a deficit of (\$13,307) at year end. This is largely due to a decrease in purchases of products supplied by Geomatics.

**Financial Expenses: (\$55,013)**

There is a deficit of (\$55,013) 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.

**Minor Capital: (\$28,950)**

The deficit of (\$28,950) in the Minor Capital category is largely attributable to the following:

- a) A surplus of \$21,635 in the Right of Way department in computer software expense. Reallocation of a portion of permit fees to IT for Amanda Services, did not begin until September 2023.
- b) A deficit of (\$31,928) in the computer equipment and software accounts across the remaining divisions within Engineering.
- c) A deficit of (\$18,657) in the City Engineer's department for upgrades made to the boardroom at 1266 McDougall..

**Salaries & Benefits: \$26,096**

The department is reporting a year-end surplus of \$26,096 in Salaries and Benefits, mainly due to several position vacancies throughout the year in the Engineering Division.

**Other Miscellaneous Expenditures: \$23,010**

A net surplus of \$23,010 has been realized for 2023 related to the net of all line by line variances remaining for the department.

### INFRASTRUCTURE SERVICES

### POLLUTION CONTROL

#### DEPARTMENTAL OVERVIEW

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

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

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

#### 2023 Portion of Net Municipal Levy

n/a

#### 2023 Budgeted Full Time Equivalent (FTE)



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

#### VARIANCE DESCRIPTION

**The total departmental year-end variance is:**

**\$0**

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

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



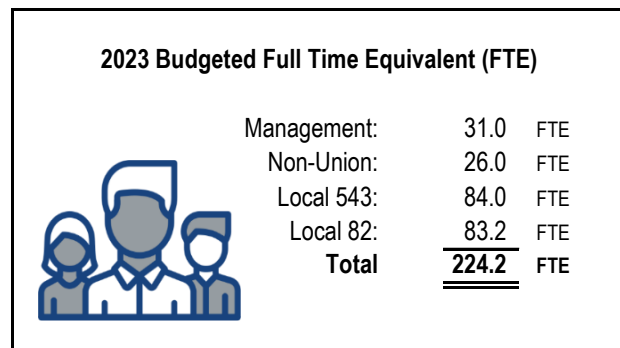
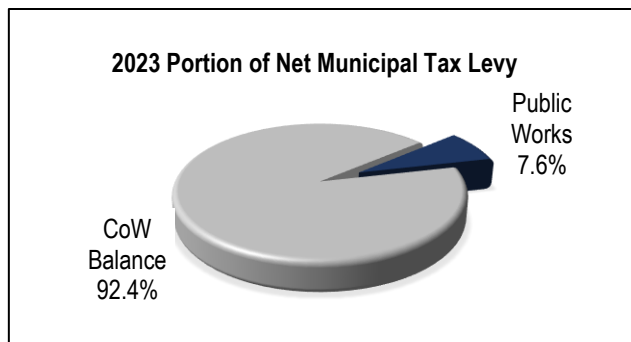
### INFRASTRUCTURE SERVICES

### PUBLIC WORKS

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$30,629,406)	(\$27,330,228)	(\$29,641,435)	(\$32,474,213)
Annual Expense Budget	\$59,855,262	\$56,609,038	\$58,680,331	\$64,764,224
<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 Gross Budget</b>	<b>(2.4%)</b>	<b>(4.6%)</b>	<b>(5.0%)</b>	<b>0.3%</b>



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	(\$500,000)	(\$665,000)	(\$1,075,871)
User Fees, Permits & Charges	n/a	(\$400,000)	(\$450,000)	(\$940,678)
<b>Expenses:</b>				
Minor Capital	n/a	\$0	\$0	(\$78,590)
Operating & Maintenance Supplies	n/a	(\$250,000)	(\$370,000)	(\$32,294)
Purchased Services	n/a	\$1,050,000	\$1,020,000	\$1,132,513
Salaries & Benefits	n/a	\$1,050,000	\$1,365,000	\$1,109,579
Other Miscellaneous Expenditures	n/a	\$0	\$0	\$89,214
<b>Net Total</b>	<b>n/a</b>	<b>\$950,000</b>	<b>\$900,000</b>	<b>\$203,873</b>

### INFRASTRUCTURE SERVICES

### PUBLIC WORKS

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **\$203,873**      *Surplus*

**Recovery of Expenditures: (\$1,075,871)**

PW Operations has finished 2023 with an overall net revenue deficit of (\$1,075,871). The majority of this deficit is a direct result of 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 and police calls.

**User Fees, Permits & Charges: (\$940,678)**

PW Operations has finished 2023 with a deficit of (\$940,678) related to reduced parking ticket revenue. Parking ticket issuance continues to be below pre-COVID issuance levels. In addition, there has been lost revenue due to delays implementing the 2023 approved increases for both safety related parking infractions and the administrative penalty fee, both implemented in May-June 2023.

**Minor Capital: (\$78,590)**

PW Operations has finished 2023 with a net deficit of (\$78,590) related to vehicle repairs as a result of damage and accidents throughout the year.

**Operating & Maintenance Supplies: (\$32,294)**

PW Operations has finished 2023 with a net deficit of (\$32,294) related to all operating & maintenance supplies and tools including a final surplus of \$16,596 for fuel; \$73,550 for parts; and a deficit of (\$122,440) for all other operating supply and tool purchases across the Department. Inflationary factors are the main contributors to the deficit for all other operating supply and tool purchases for the year.

**Purchased Services: \$1,132,513**

PW Operations has finished 2023 with an overall net surplus of \$1,132,513 related to purchased services for the winter control service, Parking Enforcement, streetlight maintenance, waste and recycle collection, and the rental and repair of vehicles and equipment. The final variance for winter control was a surplus of \$1,324,230 due to fewer snowfall events during the year. The final variance for Parking Enforcement related to the contracted services is a surplus of \$92,549 due to staffing issues for the contractor. The final variance related to the contracted services for streetlight maintenance is a deficit of (\$159,497) due to a greater number of streetlight repairs needed than originally anticipated. The final variance for waste and recycle collection is a deficit of (\$69,541) due to the CPI escalation factor of the contract exceeding the anticipated amounts; and the final variance for the rental and repair of vehicles and equipment is a deficit of (\$55,228) due to higher than anticipated outsourced repairs for the Fleet division.

**Salaries & Benefits: \$1,109,579**

PW Operations has finished 2023 with an overall net surplus of \$1,109,579 related to all salary and wage accounts included overtime. The final year-end surplus is slightly less as the surplus salary and wage was offset with some deficits related to overtime resulting from a number of vacancies across the department throughout the year. 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 staff to accommodate heavy work load situations where required.

**Other Miscellaneous Expenditures: \$89,214**

A net surplus of \$89,214 has been realized for 2023 related to the net of all line by line variances remaining for the department.

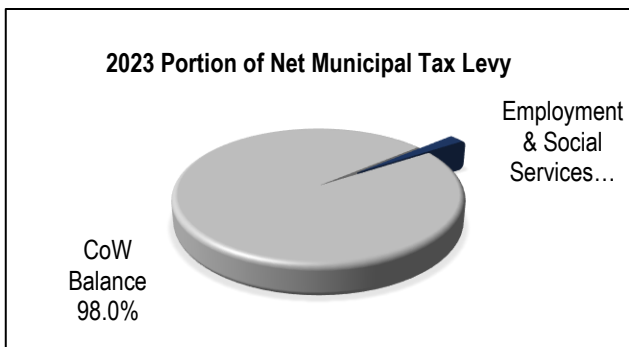
### HUMAN & HEALTH SERVICES

### EMPLOYMENT & SOCIAL SERVICES


#### DEPARTMENTAL OVERVIEW

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

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 Gross Budget</b>	<b>1.4%</b>	<b>1.3%</b>	<b>1.3%</b>	<b>(0.1%)</b>



**2023 Budgeted Full Time Equivalent (FTE)**

	Senior Management:	1.0	FTE
	Management:	20.0	FTE
	Non-Union	6.0	FTE
	Local 543	192.0	FTE
	<b>Total</b>	<b>219.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$4,834,000	\$6,506,000	\$5,332,532
Recovery of Expenditures	n/a	(\$336,000)	(\$363,000)	(\$381,499)
Other Miscellaneous Revenue	n/a	\$9,000	\$8,000	\$0
<b>Expenses:</b>				
Financial Expenses	n/a	(\$17,000)	(\$10,000)	\$0
Minor Capital	n/a	(\$29,000)	(\$1,000)	\$0
Operating & Maintenance Supplies	n/a	\$22,000	(\$19,000)	(\$899)
Purchased Services	n/a	(\$2,953,000)	(\$2,977,000)	(\$3,006,813)
Salaries & Benefits	n/a	\$933,000	\$1,079,000	\$2,230,826
Transfers for Social Services	n/a	(\$2,068,000)	(\$3,802,000)	(\$3,787,270)
Transfers to Reserves & Capital Funds	n/a	\$0	\$0	(\$496,207)
Other Miscellaneous Expenditures	n/a	(\$44,000)	(\$18,000)	\$0
<b>Net Total</b>	<b>n/a</b>	<b>\$351,000</b>	<b>\$403,000</b>	<b>(\$109,330)</b>

### HUMAN & HEALTH SERVICES

### EMPLOYMENT & SOCIAL SERVICES

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* (\$109,330) *Deficit*

*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 7% of the gross cost. The variances outlined below are expressed in gross dollars.*

#### **Grants & Subsidies \$5,332,532**

The Grants and Subsidies surplus at year end was primarily due to Ontario Works (OW) Financial Assistance revenues being higher than budgeted. OW financial assistance and benefits are funded by the Province at 100%. OW Caseloads increased by 19.8% over 2022 leading to both increased expenditures and revenues.

#### **Recovery of Expense & Other Miscellaneous Revenues (\$381,499)**

The County shares in the cost of Ontario Works Program Delivery and funds County related discretionary benefits. Savings in the OW Program delivery budget led to realizing lower than budgeted County revenue. Also contributing to the deficit was lower recoveries related to discretionary expenditures such as Funerals & Burials Services.

#### **Other Expenses, Financial Services & Operating & Maintenance (\$899)**

All Other Miscellaneous expenses, Operating & Maintenance, and Financial expenses combined ended with a nominal over-expenditure of (\$899).

#### **Purchased Services (\$3,006,813)**

The Integrated Employment program delivered by the Service System Manager (SSM), which is 100% funded by the Province, commenced in 2023 with the budget being developed after the municipal budget 2023 was set. The majority of the deficit on this budget line is the result of this budgeting difference.

#### **Salaries & Benefits \$2,230,826**

In 2023 Social Services began transitioning to a new model for delivering employment services. This change and delays in filling new and vacant positions lead to lower salary and benefit costs. The resulting savings offset the increased expenses related to employment and discretionary benefits which are captured on the Transfers for Social Services line.

#### **Transfers for Social Services (\$3,787,270)**

The average monthly Ontario Works caseloads increased (19.8% over 2022) resulting higher than budgeted financial assistance and benefit costs. These costs are 100% funded by the Province. The higher caseload and additional client needs also lead to increased Employment Related Expenses (employment supports, bus passes, and related stability supports). Lower than budgeted expenditures related to the SSM Integrated Employment Services program offset the deficit on this budget line.

#### **Transfers to / from Reserves (\$496,207)**

At the end of 2023, \$400,000 of City Funding is being requested for transfer to 2024 in order to increase the level of Participation Benefits (funding for APP bus passes) available to clients. In addition, \$100,000 of Integrated Employment Services (IES) - Service System Manager (SSM) unrestricted funding is being requested for transfer to a new WREN SSM IES Reserve. The residual amount (\$3,793) relates to Physician Recruitment program expenditures.

### HUMAN & HEALTH SERVICES

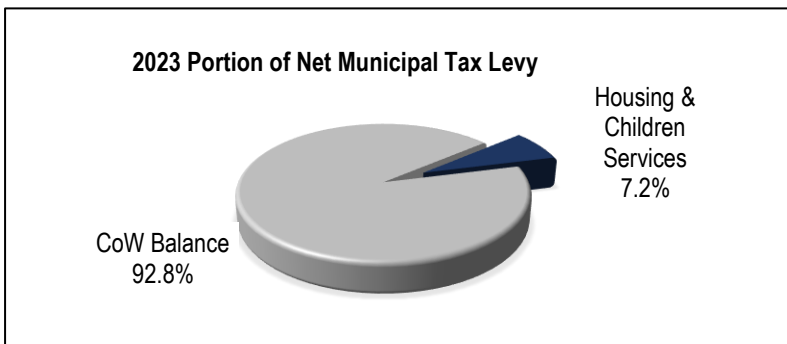
### HOUSING & CHILDREN SERVICES

#### DEPARTMENTAL OVERVIEW


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

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$97,404,344)	(\$91,607,808)	(\$101,618,222)	(\$137,496,215)
Annual Expense Budget	\$121,172,301	\$116,465,816	\$129,200,728	\$166,764,770
<b>Annual Net Budget</b>	<b>\$23,767,957</b>	<b>\$24,858,008</b>	<b>\$27,582,506</b>	<b>\$29,268,555</b>
<b>Annual Net Variance</b>	<b>\$1,664,625</b>	<b>\$43,423</b>	<b>(\$1,406,961)</b>	<b>(\$1,420,791)</b>
<b>Variance as a % of Gross Budget</b>	<b>1.4%</b>	<b>0.0%</b>	<b>(1.1%)</b>	<b>(0.9%)</b>



**2023 Budgeted Full Time Equivalent (FTE)**



Management:	9.0	FTE
Non-Union	11.0	FTE
Local 543	60.5	FTE
<b>Total</b>	<b>80.5</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$5,548,000	\$4,614,000	\$6,706,762
Recovery of Expenditures	n/a	(\$38,000)	\$1,567,000	\$2,161,223
Transfers from Other Funds	n/a	\$545,000	\$545,000	\$545,350
<b>Expenses:</b>				
Minor Capital	n/a	(\$16,000)	(\$17,000)	\$0
Operating & Maintenance Supplies	n/a	\$5,000	\$7,000	(\$252,422)
Purchased Services	n/a	\$699,000	\$824,000	(\$653,170)
Salaries & Benefits	n/a	\$356,000	\$333,000	\$287,527
Transfers for Social Services	n/a	(\$6,744,000)	(\$8,390,000)	(\$8,312,139)
Transfers to Reserves & Capital Funds	n/a	\$0	\$0	(\$1,903,923)
Utilities, Insurance & Taxes	n/a	\$7,000	\$7,000	\$0
Other Miscellaneous Expenditures	n/a	(\$61,000)	(\$151,000)	\$0
<b>Net Total</b>	<b>n/a</b>	<b>\$301,000</b>	<b>(\$661,000)</b>	<b>(\$1,420,791)</b>

### HUMAN & HEALTH SERVICES

### HOUSING & CHILDREN SERVICES

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* (\$1,420,791) Deficit

*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 18% of the gross cost. The variances outlined below are expressed in gross dollars.*

#### **Grants & Subsidies \$6,706,762**

Higher than budgeted subsidies were realized in Housing & Children's Services programs. The funding was utilized for the social programs associated with their receipt.

#### **Recovery of Expense \$2,161,223**

Of the total surplus, \$743,220 relates to higher than budgeted County revenue for all cost shared programs. An additional \$920,942 one-time recovery of prior year Housing capital expenditures was realized, with the City portion being recommended for transfer to the City Housing Capital Reserve. The \$497,061 balance of the surplus, relates to unbudgeted program recoveries.

#### **Transfers from Other Funds \$545,350**

Prior year transfers related to Housing & Homelessness programs were fully utilized in 2023 with expenditures recorded on other budget lines.

#### **Operating & Maintenance Supplies: (\$252,422)**

Other expenses were higher than budgeted primarily due to Children's Services continuing workforce initiatives, including the Windsor Essex Registered Early Childhood Educators (WERECE) recruitment and retention campaign, which were funded through additional provincial subsidy received. Also contributing to the deficit were Housing & Homelessness expenditures that were budgeted in other accounts.

#### **Purchase of Service (\$653,169)**

Children's Services continuing workforce initiatives, that included the WERECE recruitment and retention campaign, contributed to the deficit on this account line. These initiatives, however, were funded through provincial funding. Adding to the deficit on this line, Pathway to Potential program incurred higher than budgeted expenses related to internal staff support costs, advertising, and strategic plan consulting. Offsetting the overall Purchase of Service deficit, was one-time savings due to delays in completion of the projects in the Rapid Housing Initiative.

#### **Salaries & Benefits: \$287,527**

Housing & Children's Services ended with a surplus variance of \$287,527 in salaries and benefits as a result of salary gapping due to delay in vacant positions being filled.

#### **Transfers For Social Services (\$8,312,139)**

WEHC experienced a gross deficit of (\$2,209,492) primarily due to unit restoration costs, increased cost of insurance premiums and loss events. An additional deficit of (\$6,796,368) relates Housing subsidy costs in 2023 which were offset by the WEHB surplus noted above, and offset by Grants & Subsidies, and County revenue budgeted within Recovery of Expense. These deficits were offset by \$693,721 in lower expenditures within Children's Services and Pathway to Potential programs.

#### **Transfers to Reserves & Capital Funds: (\$1,903,923)**

As noted in report SC S26/2024, Housing Services was able to mitigate Rent Supplement pressures in 2023 which included the request to carry over the remaining Windsor Essex Housing Benefit (WEHB) budget (\$313,031) to help offset rent supplement budget pressures expected in 2024. In addition, a one-time (\$590,892) prior year expenditure is being recommended for transfer to the City Housing Reserve fund to offset future City Housing capital projects. A City budget carryover of (\$1,000,000) was also requested to offset anticipated 2024 budget pressures in the HPP budget.

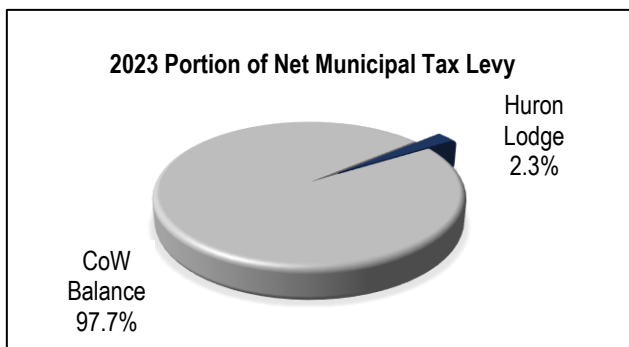
### HUMAN & HEALTH SERVICES

### HURON LODGE


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$16,950,506)	(\$18,004,118)	(\$18,059,248)	(\$22,410,512)
Annual Expense Budget	\$24,747,809	\$26,132,683	\$26,521,327	\$31,984,347
<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 Gross Budget</b>	<b>4.2%</b>	<b>2.0%</b>	<b>4.0%</b>	<b>3.7%</b>



**2023 Budgeted Full Time Equivalent (FTE)**



Management:	9.0	FTE
Non-Union	7.0	FTE
ONA:	26.0	FTE
Local 543	204.2	FTE
<b>Total</b>	<b>246.2</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$780,000	\$1,130,000	\$1,292,714
User Fees, Permits & Charges	n/a	\$0	\$70,000	\$55,923
<b>Expenses:</b>				
Minor Capital	n/a	(\$185,000)	(\$275,000)	(\$479,736)
Operating & Maintenance Supplies	n/a	(\$180,000)	(\$260,000)	(\$414,401)
Purchased Services	n/a	(\$220,000)	(\$365,000)	(\$453,166)
Salaries & Benefits	n/a	\$750,000	\$840,000	\$1,201,265
Other Miscellaneous Expenditures	n/a	\$0	(\$40,000)	(\$23,760)
<b>Net Total</b>	<b>n/a</b>	<b>\$945,000</b>	<b>\$1,100,000</b>	<b>\$1,178,839</b>

### HUMAN & HEALTH SERVICES

### HURON LODGE

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **\$1,178,839**      **Surplus**

**Grants & Subsidies: \$1,292,714**

Huron Lodge's surplus in the Ministry of Long-Term Care (MLTC) funding account is predominately due to one-time provincial funding programs such as COVID-19 Prevention and Containment Funding, \$494,238, Minor Capital and Medication Safety Funding \$205,594 and Infection Prevention and Control Staff & Training Funding, \$212,350. Claim Funding and an increase to annualized funding streams add \$130,348 and \$250,184 respectively to the surplus. The corresponding deficits are explained below for Minor Capital, Operating & Maintenance Supplies, and Purchased Services.

**User Fees, Permits & Charges: \$55,923**

Accommodation rates are set by the MLTC and are standard in all long-term care homes across Ontario. On July 1, 2023 the MLTC raised the accommodation rates for residents resulting in a surplus in this category.

**Minor Capital: (\$479,736)**

The MLTC provided one-time funding streams to support minor capital purchases designed to protect the integrity of all programs attributes (\$205,594) while other unexpected nursing and kitchen equipment and one-time costs for server upgrades to accommodate the new phone system add (\$274,142) to the deficit.

**Operating & Maintenance Supplies: (\$414,401)**

Additional spending for PPE and chemicals of (\$66,471) is offset by COVID-19 Funding. Claims based funded nursing supplies of (\$130,348) and the one-time purchase of linen in the amount of (\$106,926) to accommodate a new laundry service delivery model contribute to the deficit in this category. The remainder of the negative variance (\$110,656) is attributed to the rising cost of supplies in all areas of the operations predominately in paper products for nursing, dietary and administration areas which is offset by the additional annualized funding which provides inflation relief such as this.

**Purchased Services: (\$453,166)**

Additional caretaking (\$291,859) and security services (\$65,609) at Huron Lodge of which the MLTC partially funded the additional costs through COVID-19 Funding. The remaining variance is attributed to one-time expenditures for kitchen equipment rental (\$28,344) and maintenance and repairs to the building and equipment (\$67,354).

**Salaries and Benefits: \$1,201,265**

The department is working with Human Resources and Finance departments to fill positions necessary as approved by S172/2021 CR35/2022 CAO297/2023, CAO54/2023, CAO333/2023 to meet staffing targets set by the MLTC.

**Other Miscellaneous Expenditure: (\$23,760)**

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



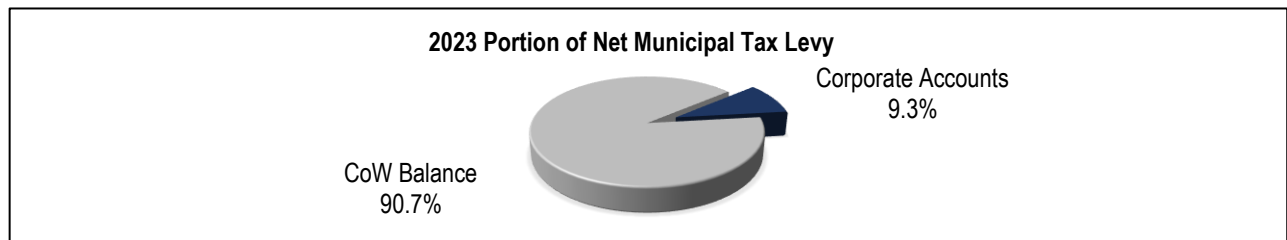
## CORPORATE

## CORPORATE ACCOUNTS

### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$217,748,697)	(\$131,127,456)	(\$135,372,275)	(\$98,013,549)
Annual Expense Budget	\$242,097,940	\$162,129,721	\$219,926,715	\$188,467,125
<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 Gross Budget</b>	<b>1.5%</b>	<b>1.5%</b>	<b>2.4%</b>	<b>0.5%</b>



### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Investment Income & Dividends	n/a	(\$675,000)	(\$400,000)	\$215,202
Recovery of Expenditures	n/a	\$0	(\$445,000)	\$266,929
User Fees, Permits & Charges	n/a	\$0	\$1,388,000	\$1,788,994
<b>Expenses:</b>				
Purchased Services	n/a	\$0	\$0	\$49,906
Salaries & Benefits	n/a	\$950,000	\$950,000	\$1,282,336
Transfers to External Agencies	n/a	\$0	(\$32,000)	(\$870,257)
Utilities, Insurance & Taxes	n/a	(\$100,000)	\$100,000	\$97,251
Other Miscellaneous Expenditures	n/a	(\$7,000)	(\$19,000)	\$48,868
Other Funding Sources Recoveries	n/a	\$0	\$0	(\$1,932,601)
<b>Net Total</b>	<b>n/a</b>	<b>\$168,000</b>	<b>\$1,542,000</b>	<b>\$946,628</b>

### CORPORATE

### CORPORATE ACCOUNTS

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **\$946,628**      *Surplus*

**Investment Income & Dividends: \$215,202**

Interest on Investments & Capital Interest Income/Interest Paid to Reserves: \$1,278,995

A year-end surplus of \$1,278,995 was comprised of a surplus of \$8,121,235 in Interest on Investments & Capital Interest Income, offset by a deficit of (\$6,842,240) in Interest Paid to Reserves, due to higher than anticipated Bank of Canada interest rates compared to budget.

YQG & Windsor-Detroit Tunnel Dividends: (\$1,500,000)

Cross border and air travel have been severely restricted during the pandemic and its recovery stage, resulting in significant revenue losses for tunnel tolls and airport operations. As the recovery period is ongoing, only \$500,000 of the \$1,000,000 Windsor-Detroit Tunnel dividend and \$0 of the \$1,000,000 YQG dividends was realized in 2023. In 2024 the YQG Board declared a dividend of \$700,000 to the City. Due to timing this revenue will be recognized in 2024.

Casino Revenue: \$436,207

As a result of Caesars Windsor's post pandemic recovery, less than anticipated hosting fee revenues were received during the year. As such, transfers to the City's Reserve for Assessment Appeals were reduced from the budgeted amount of \$3,269,927 to \$2M.

**Recovery of Expenditures: \$266,929**

Program Support Recoveries \$1,168,359:

A year-end surplus of \$1,168,359 in Program Support Recoveries was due to additional program funding available within Employment & Social Services.

Convoy Cost Recoveries (\$901,430):

Administration estimated that total costs of \$6,995,406 were required to manage the emergency. Administration was informed that only 50% of the \$1,780,982 in legal costs (City and Windsor Police Services) were approved resulting in a shortfall of \$890,491. In addition, \$10,939 related to foregone transit revenue was not approved for a total variance of \$901,430.

**User Fees, Permits & Charges: \$1,788,994**

A year-end surplus \$1,788,994 was comprised of a surplus of \$1,770,861 in Interest and Penalties on Taxes and Receivables as a result of increasing arrears and a \$18,133 surplus in Foreign Exchange.

**Purchased Services: \$49,906**

A year-end surplus of \$49,906 is a result of lower than anticipated MPAC fees as a result of the reassessment freeze.

**Salaries & Benefits: \$1,282,336**

Corporate Salary & Wage Provision: \$1,282,336

The Corporate Salary & Wage Provision account includes corporate 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. This account has ended the year with a surplus of \$1,282,336, however, it should be noted that the surplus in this account is intended to offset the cumulative deficits experienced across various departmental budgets that incurred related expenditures. Therefore, this surplus is offset corporately.

Fringe Benefits: \$0

Although Fringe Benefits ended 2023 in deficit of (\$2,474,054), the deficit was mitigated by a transfer from the Fringe Stabilization Reserve.

### CORPORATE

### CORPORATE ACCOUNTS

OMERS \$158,944: This variance represents less than a 1% surplus of the \$26,363,200 budget, which is not material.

Green Shield (\$2,578,636): This variance is a result of increased premiums due to increased health and dental services costs and increased usage, post pandemic.

Group Life Insurance \$659,008: Group Life Insurance ended the year with a surplus due to the less than average death claims experienced in 2023.

Short Term Disability (Transit Windsor) \$55,513: The \$55,513 surplus is a result of less than anticipated claims in 2023.

Long Term Disability (LTD) Payments \$373,779: A surplus of \$373,779 is due to the unpredictability of the number of employees who are expected to be approved for LTD in a given year, the amount of their LTD benefit and the length of time they are claiming the benefit.

Payroll Fringe Accounts (\$778,002): The Payroll Fringe Accounts which include CPP, EI, and EHT ended the year in a total deficit of (\$778,002). This variance is largely a result of the headcounts at the time of budget development versus actual headcounts during the course of the year.

Sick Leave Gratuity (\$364,660): This account is used to capture the sick leave gratuity payout to eligible retirees, however, this budget is difficult to predict as the timing of employee retirements is often uncertain.

Transfer To/From Fringe Reserve \$2,474,054: A transfer from the Fringe Benefit Stabilization Reserve was necessary to offset the overall variance in the Fringe Benefit Accounts.

#### **Transfers to External Agencies: (\$870,257)**

##### Waiver of Fees: (\$38,687)

A year-end deficit totalling (\$38,687) in waived fees occurred in 2023 based on City Council approvals.

##### CIP Property Tax Rebates (\$831,570)

A year-end deficit of (\$831,570) is a result of an increase in the amount of total eligible grants required to be paid under the CIP property tax rebates program.

#### **Utilities, Insurance, Taxes: \$97,251**

A year-end surplus of \$97,251 in Corporate Utilities was comprised of the following:

##### Electricity: \$62,691

A year end surplus of \$62,691 in Electricity was primarily driven by rate.

##### Water: (\$24,528)

A year end deficit of (\$24,528) in Domestic Water was primarily driven by rate.

##### Natural Gas: \$39,164

A year end surplus of \$39,164 in Natural Gas was primarily driven by consumption.

##### District Energy: \$19,924

A year end surplus of \$19,924 in District Energy was primarily driven by consumption.

#### **Other Miscellaneous Expenditures: \$48,868**

A year-end surplus of \$48,868 is a result of various miscellaneous items within the Corporate Account budgets.

#### **Other Funding Sources Recoveries: (\$1,932,601)**

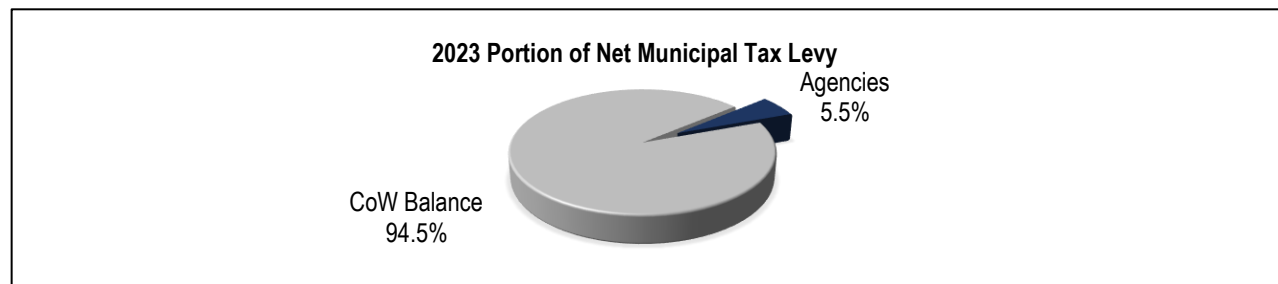
This deficit represents an offset to various surpluses within the "Other Funding Sources" such as the Off Street Parking Reserve, Sewer Surcharge Reserve, Building Permit Reserve and Provincially Funded Programs. This represents a deficit for accounting purposes only.

### AGENCIES, BOARDS & COMMITTEES

### AGENCIES

#### DEPARTMENTAL OVERVIEW

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$100,598)	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$19,996,396	\$20,558,892	\$20,858,415	\$22,634,432
<b>Annual Net Budget</b>	<b>\$19,895,798</b>	<b>\$20,458,294</b>	<b>\$20,757,817</b>	<b>\$22,533,834</b>
Annual Net Variance	\$1,056,508	\$167,535	\$1,114,860	\$289,178
Variance as a % of Gross Budget	5.3%	0.8%	5.3%	1.3%



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Transfers to External Agencies	n/a	\$346,000	\$346,000	\$289,178
<b>Net Total</b>	<b>n/a</b>	<b>\$346,000</b>	<b>\$346,000</b>	<b>\$289,178</b>

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **\$289,178**      **Surplus**

##### Transfers to External Agencies: \$289,178

##### **EMS / Land Ambulance: \$82,408**

A year-end surplus of \$82,408. This represents the City's share of the 2022 adjustment of \$139,108 resulting from an increase in Provincial funding. The County of Essex has communicated a deficit of (\$56,700) for 2023 for the City's share of EMS costs due to escalating costs of ambulances purchased during the year.

##### **Essex Region Conservation Authority (ERCA): \$11,980**

The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and has resulted in a \$11,980 surplus.

##### **Windsor Essex County Health Unit: \$194,790**

A projected year-end surplus of \$194,790 is anticipated as this represents the City's share of the 2022 Mitigation Funding adjustment approved by the Ministry of Health.

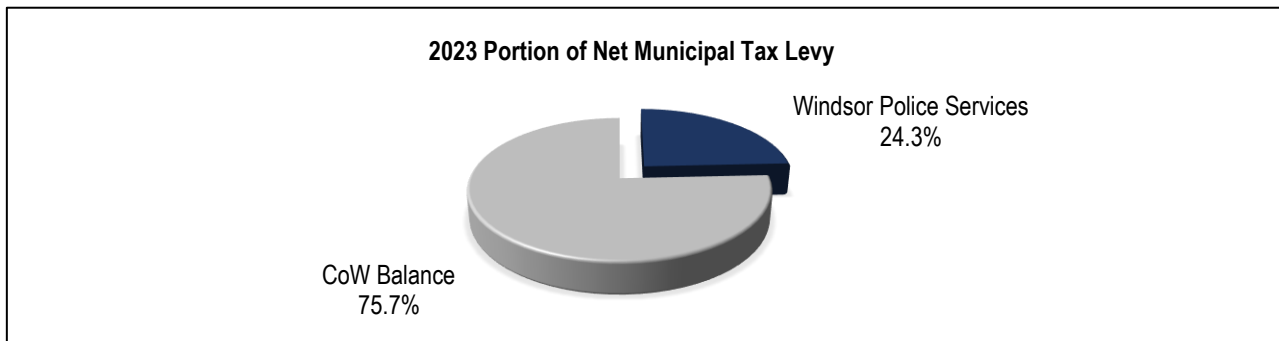
#### AGENCIES, BOARDS & COMMITTEES

#### WINDSOR POLICE SERVICES

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$17,364,207)	(\$17,384,673)	(\$18,042,140)	(\$18,862,655)
Annual Expense Budget	\$109,490,813	\$111,317,082	\$115,019,577	\$117,868,133
<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 Gross Budget</b>	<b>0.5%</b>	<b>1.4%</b>	<b>0.5%</b>	<b>(0.06%)</b>



#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$0	\$0	(\$53,000)
<b>Expenses:</b>				
Other Miscellaneous Expenditures	n/a	\$0	\$0	(\$19,756)
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$72,756)</b>

#### VARIANCE DESCRIPTION

**The total departmental year-end variance is:** **(\$72,756)**      **Deficit**

A minor revenue shortfall and miscellaneous over-expenditures resulted in a minor year-end deficit of (\$72,756) or 0.06% of the department's gross budget.

### OTHER FUNDING SOURCES

### ON-OFF STREET PARKING RESERVE

#### VARIANCE SUMMARY

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$400,000)	(\$360,000)	(\$615,151)
<b>Expenses:</b>				
Operating & Maintenance Supplies	n/a	\$0	\$0	\$85,025
Purchased Services	n/a	\$0	\$0	\$89,507
Salaries & Benefits	n/a	\$65,000	\$100,000	\$112,622
Other Miscellaneous Expenditures	n/a	\$0	\$0	(\$1,079)
<b>Net Total</b>	<b>n/a</b>	<b>(\$335,000)</b>	<b>(\$260,000)</b>	<b>(\$329,076)</b>

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is:* **(\$329,076)**      *Deficit*

Budgeted Transfer to Reserve	Actual Transfer to Reserve	Year-End Deficit
\$1,557,853	\$1,228,777	(\$329,076)

The On-Off Street Parking Division has finished 2023 with an overall net deficit of (\$329,076) for the year, which has resulted in a reduced transfer to the On-Off Street Parking reserve for the year. The final 2023 balance in the reserve is \$2,212,820.57 (net of encumbrances). The material causes of the final variance are outlined below.

**User Fees, Permits & Charges: (\$615,151)**

A total deficit of (\$615,151) has been realized for 2023 related to reduced hourly and monthly parking revenue.

**Operating and Maintenance Supplies: \$85,025**

A net surplus of \$85,025 has been realized for 2023 related to the purchase of operating and maintenance supplies for parking operations.

**Purchased Services: \$89,507**

A net surplus of \$89,507 has been realized for 2023 related to the purchase of security services in the parking garages and to the rental and repair of vehicles and equipment for parking operations.

**Salaries & Benefits: \$112,622**

An overall surplus of \$112,622 is realized for 2023 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 salary and wage gapping due to a number of vacancies across the department 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.

**Other Miscellaneous Expenditures: (\$1,079)**

A net deficit of (\$1,079) has been realized for 2023 related to the net of all immaterial line by line variances remaining for the department.

**OTHER FUNDING SOURCES**

**BUILDING PERMIT RESERVE**

**VARIANCE SUMMARY**

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	\$6,500,000	\$6,014,000	\$6,522,984
<b>Expenses:</b>				
Financial Expenses	n/a	\$0	(\$40,000)	(\$24,284)
Minor Capital	n/a			(\$40,692)
Operating & Maintenance Supplies	n/a	\$0	(\$5,000)	(\$6,074)
Purchased Services	n/a	(\$536,000)	(\$533,000)	(\$576,937)
Salaries & Benefits	n/a	\$990,000	\$1,127,000	\$1,348,281
Other Miscellaneous Expenditures	n/a	\$0	(\$12,000)	(\$19,054)
<b>Net Total</b>	<b>n/a</b>	<b>\$6,954,000</b>	<b>\$6,551,000</b>	<b>\$7,204,224</b>

**VARIANCE DESCRIPTION**

*The total departmental year-end variance is:* **\$7,204,224**      **Surplus**

**User Fees, Permits & Charges: \$6,522,984**

Building permit revenue at year end was in a surplus position of \$6,522,984. The surplus in permit revenue is largely due to larger building construction projects.

**Financial Expenses: (\$24,284)**

The Building Department ended the year with a deficit totaling (\$24,284) for bank charges due to an unexpected number of large dollar permits being paid for by credit cards.

**Minor Capital: (\$40,692)**

The Building Department incurred a deficit of (\$40,692) due to the expenses related to the reconfiguration of the 3rd floor office space.

**Operating & Maintenance Supplies:(\$6,074)**

The Building Department had a year end deficit totaling (\$6,074) mainly due to Promotional material that was purchased for job fairs and staff as well as specific First Aid supplies that were required in order to address health and safety matters.

**Purchased Services: (\$576,937)**

A deficit in Purchased Services is due to the allocation of \$580,764 indirect program support costs to the Building Permit Fee Reserve. The deficit is offset by a small surplus of \$3,827 due to fewer fleet expenses reallocation.

**Salaries & Benefits: \$1,348,281**

The key reason for the surplus of \$1,348,281 are retirements and new positions being created following the department's major reorganization approved during 2023 Budget.

**Other Miscellaneous Expenditures: (\$19,054)**

The Building Services Department had an overall miscellaneous expense deficit of (\$19,054) which is made up of memberships and training.

**OTHER FUNDING SOURCES**

**SEWER SURCHARGE RESERVE**

**VARIANCE SUMMARY**

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	\$705,000	\$741,000	
Other Miscellaneous Revenue	n/a	\$0	(\$3,690,000)	\$2,196,662
<b>Expenses:</b>				
Financial Expenses	n/a			
Minor Capital	n/a			(\$329,265)
Operating & Maintenance Supplies	n/a	(\$68,000)	(\$100,000)	(\$973,106)
Purchased Services	n/a	(\$82,000)	(\$388,000)	(\$676,544)
Salaries & Benefits	n/a	\$322,000	\$435,000	\$663,907
Transfers for Social Services	n/a			
Transfers to Education Entities	n/a			
Transfers to External Agencies	n/a			
Transfers to Reserves & Capital Funds	n/a	\$0	\$4,200,000	\$4,231,568
Utilities, Insurance & Taxes	n/a	\$0	(\$174,000)	(\$24,440)
Other Miscellaneous Expenditures	n/a			(\$215,477)
<b>Net Total</b>	<b>n/a</b>	<b>\$877,000</b>	<b>\$1,024,000</b>	<b>\$4,873,305</b>

**VARIANCE DESCRIPTION**

*The total departmental year-end variance is:* **\$4,873,305**      **Surplus**

**Sewer Surcharge**

The City has finished 2023 with a surplus of \$4,873,305 in Sewer Surcharge. The Public Works Operations Department and Engineering Department are reporting deficits of (\$179,452) and (\$141,602) respectively. These are offset by surpluses in the Pollution Control Department of \$977,161 and Other Sewer Surcharge related items of \$4,217,198.

**Other Miscellaneous Revenue: \$2,196,662**

The Pollution Control Department is reporting a surplus of \$2,064,210 in Revenues. The majority of this surplus is from Sewage Treatment recoveries from 3rd parties. Leachate recoveries were also significantly higher due to the leachate rate being increased. These surpluses amount to \$1,399,308. Furthermore, there were also additional recoveries from processing Bridging North America (WBNA) groundwater. The surplus from WUC (Windsor Utilities Commission) and WBNA amount to \$664,902.

Additionally there is a surplus for other Sewer Surcharge-related miscellaneous revenue of \$132,452 for 2023. Due to the timing of the implementation of the 2023 rates, it was expected that revenue would be lower than budgeted and a surplus was created in the Transfers to Reserves & Capital Funds as noted below. Changes in consumption patterns from the estimated consumption used in setting the rates resulted in higher revenue than budgeted.

**Minor Capital: (\$329,265)**

There is an overall deficit of (\$329,265) in 2023 related to minor capital items such as Maintenance Parts & Materials within the Pollution Control Department.



### OTHER FUNDING SOURCES

### SEWER SURCHARGE RESERVE

#### **Operating & Maintenance Supplies: (\$973,106)**

PW Operations has finished 2023 with a net deficit of (\$448,233) related to all operating & maintenance supplies and tools including a final deficit of (\$213,867) for maintenance materials and (\$234,366) for all other operating supply and tool purchases across the Department. Inflationary factors are the main contributors to the deficit incurred for 2023.

Additionally, in the Pollution Control Department Chemicals, Fuel, Oils, and Lubricants are in deficit of (\$524,873). The cost of oil and natural gas has increased significantly. The cost of chemicals, which have substantial inputs from oil and natural gas, has subsequently increased.

#### **Purchased Services: (\$676,544)**

PW Operations has finished 2023 with an overall net deficit of (\$243,347) related to contracted services for all sewer repair and street sweeping hauling services. Inflationary factors are the main contributors to the deficit incurred as contracted services have become more expensive. In addition, internal services were required throughout the year to provide assistance with the hauling of street sweeping materials.

Pollution Control has finished 2023 with an overall net deficit of (\$286,375) in Purchased Services. The department is reporting a deficit of (\$408,209) on purchased services which is then offset by a surplus of \$121,834 in the contracted service fees paid to Synagro. These expenses are mainly for inspections, cleaning, testing, some minor repairs and maintenance, and other miscellaneous items.

This was furthered by a deficit of (\$146,822) for Other Sewer Surcharge Related Items mainly related to Appeals Refunds being higher than anticipated.

#### **Salaries & Benefits: \$663,907**

PW Operations has finished 2023 with an overall net surplus of \$586,003 related to all salary and wage accounts, including overtime. 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 staff to accommodate heavy work load situations where required.

This amount was furthered by a surplus of \$77,904 within Pollution Control related to salary and wage for all staff due to gapping and vacancies across the department.

#### **Transfers to Reserves & Capital Funds: \$4,213,568**

Transfer to Capital Funds is in a surplus of \$4,213,568, which is due to a holdback in sewer surcharge capital transfers. This was done to mitigate an expected deficit within the Sewer Surcharge revenue, due to the timing of the implementation of the 2023 rates.

#### **Utilities, Insurance & Taxes: (\$24,440)**

Utilities within Pollution Control are in deficit of (\$24,440).

#### **Other Miscellaneous Expenditures: (\$215,477)**

The Engineering Department finished 2023 with a deficit of (\$141,602). This deficit is due to the large value of private drain connection (PDC) Replacement Rebates that were issued by the Right of Way Department. Additionally, a net deficit of (\$73,875) has been realized for 2023 related to the net of all immaterial line by line variances remaining for the PW department.