

	2022 Gross Budget	2022 Net Budget	Year-End COVID Variance	Year-End Non-COVID Variance	Year-End Overall Variance	% of Gross Budget
Fire & Rescue	\$52,491,089	\$50,538,358	(\$363,423)	(\$3,101,393)	(\$3,464,816)	(6.6%)
Public Works	\$58,680,331	\$29,038,896	(\$378,050)	(\$2,557,870)	(\$2,935,920)	(5.0%)
Housing & Children Services *	\$129,200,728	\$27,582,506	\$160,443	(\$1,567,404)	(\$1,406,961)	(1.1%)
Transit Windsor	\$39,317,934	\$16,421,543	(\$889,820)	(\$158,596)	(\$1,048,416)	(2.7%)
Council Services	\$6,585,297	\$3,382,297	(\$315,986)	(\$79,088)	(\$395,074)	(6.0%)
Parks & Facilities	\$36,841,100	\$27,573,238	(\$126,475)	(\$200,378)	(\$326,853)	(0.9%)
Taxation	\$3,475,392	\$604,831	\$0	(\$268,259)	(\$268,259)	(7.7%)
Engineering	\$7,913,993	\$2,575,065	(\$101,714)	(\$142,144)	(\$243,858)	(3.1%)
Purchasing, Risk & POA	\$12,422,984	\$3,458,819	(\$79,209)	(\$119,833)	(\$199,042)	(1.6%)
Building Services	\$7,871,886	\$2,029,125	(\$75,000)	(\$38,227)	(\$113,227)	(1.4%)
Communications	\$4,058,175	\$3,342,673	(\$148,800)	\$36,659	(\$112,141)	(2.8%)
Asset Planning	\$1,875,527	\$864,607	\$0	(\$35,651)	(\$35,651)	(1.9%)
Information Technology	\$9,076,667	\$7,367,292	\$0	(\$31,070)	(\$31,070)	(0.3%)
Mayor's Office	\$505,705	\$505,705	\$0	\$0	\$0	0.0%
Economic Development	\$1,364,556	\$1,364,556	\$0	\$0	\$0	0.0%
Library Services	\$9,284,880	\$8,319,985	\$24,000	(\$24,000)	\$0	0.0%
Pollution Control	\$21,337,790	\$0	\$0	\$0	\$0	0.0%
Recreation & Culture	\$25,738,985	\$13,577,045	(\$1,189,800)	\$1,192,933	\$3,133	0.0%
Human Resources	\$7,252,526	\$6,333,184	(\$107,439)	\$111,448	\$4,009	0.1%
Accounting	\$3,162,235	\$2,329,132	\$0	\$55,004	\$55,004	1.7%
Financial Planning	\$3,971,534	\$2,846,297	\$0	\$100,336	\$100,336	2.5%
CAO's Office	\$1,103,044	\$1,103,044	\$0	\$160,731	\$160,731	14.6%
City Council	\$1,050,834	\$875,193	\$164,560	\$0	\$164,560	15.7%
Security & Special Activities	\$3,701,829	\$1,186,543	(\$22,576)	\$365,858	\$343,282	9.3%
Legal Services	\$3,672,157	\$3,360,201	\$0	\$398,605	\$398,605	10.9%
Planning & Development	\$4,109,297	\$3,175,026	\$0	\$622,677	\$622,677	15.2%
Huron Lodge	\$26,521,327	\$8,462,079	(\$23,428)	\$1,084,195	\$1,060,768	4.0%
Employment & Social Services	\$101,037,567	\$7,589,312	\$45,187	\$1,222,317	\$1,267,504	1.3%
Corporate Accounts	\$167,712,718	\$84,554,440	(\$4,626,777)	\$9,923,987	\$5,297,210	3.2%
Sub-Total: City Departments	\$751,338,087	\$320,360,992	(\$8,054,306)	\$6,950,837	(\$1,103,469)	(0.1%)
Agencies	\$20,858,415	\$20,757,817	\$0	\$1,114,860	\$1,114,860	5.3%
Police Services	\$115,019,577	\$96,977,437	\$0	\$620,859	\$620,859	0.5%
Sub-Total: ABC's	\$135,877,992	\$117,735,254	\$0	\$1,735,719	\$1,735,719	1.3%
Total: Municipal	\$887,216,079	\$438,096,246	(\$8,054,306)	\$8,686,556	\$632,250	0.1%

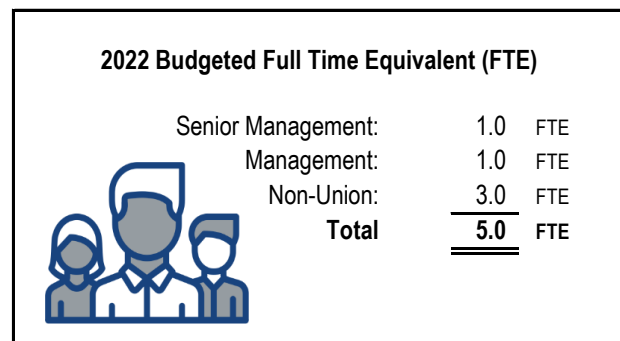
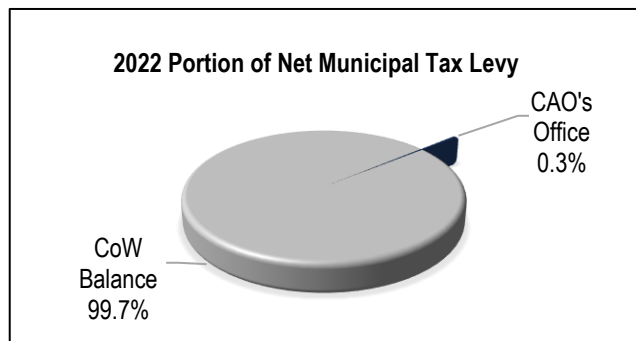
* Includes Windsor Essex County Housing Corporation (WEHC).

CAO'S OFFICE

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$30,000)	\$0	\$0	\$0
Annual Expense Budget	\$1,315,018	\$1,336,637	\$1,106,545	\$1,103,044
Annual Net Budget	\$1,285,018	\$1,336,637	\$1,106,545	\$1,103,044
Annual Net Variance	\$123,090	\$114,810	\$3,656	\$160,731
Variance as a % of Gross Budget	9.4%	8.6%	0.3%	14.6%



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Gapping	\$0	\$160,731	\$160,731
Net Total	\$0	\$160,731	\$160,731

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$160,731** **Surplus**

The CAO Office has ended the year in a surplus of \$160,731 due to salary gapping.

CITY COUNCIL

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$277,165)	(\$185,000)	(\$156,991)	(\$175,641)
Annual Expense Budget	\$1,008,389	\$1,031,469	\$1,029,184	\$1,050,834
Annual Net Budget	\$731,224	\$846,469	\$872,193	\$875,193
Annual Net Variance	(\$8,275)	\$48,836	\$57,963	\$164,560
Variance as a % of Gross Budget	(0.8%)	4.7%	5.6%	15.7%

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Miscellaneous Expenses	\$164,560	\$0	\$164,560
Net Total	\$164,560	\$0	\$164,560

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$164,560** **Surplus**

Miscellaneous Expenses: \$164,560

City Council ended the year with an overall surplus of \$164,560, which was entirely related to the ongoing pandemic. Approximately \$32,993 of the surplus was attributed to the continuance of online Council meetings. There was a travel surplus of \$32,566 as there has been less travel due to COVID-19. There is a surplus in Administrative Expenses of \$56,328 related to office supplies, computer and telephone. The balance of the surplus, approximately \$42,673 was attributed to the lack of meetings by the various Committees of Council.

MAYOR'S OFFICE

DEPARTMENTAL OVERVIEW

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

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

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$905,325	\$905,325	\$1,455,705	\$505,705
Annual Net Budget	\$905,325	\$905,325	\$1,455,705	\$505,705
Annual Net Variance	\$0	\$0	\$0	\$0 *
Variance as a % of Gross Budget	0.0%	0.0%	0.0%	0.0%
				* Projected

VARIANCE DESCRIPTION

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

Prior to the budget carry-forward of \$1,016,472 the Mayor's Office budget for 2022 reflected a surplus of the same amount, which is generally related to the accumulated surplus carried forward from previous years based on Council approval.

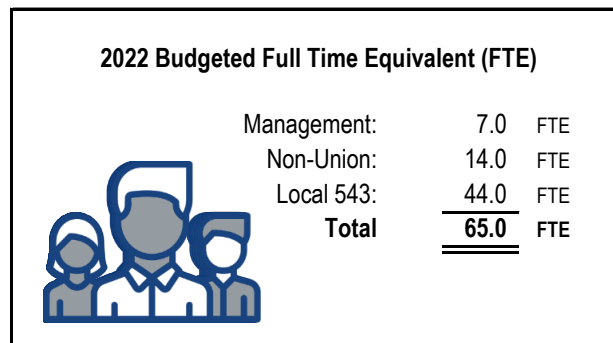
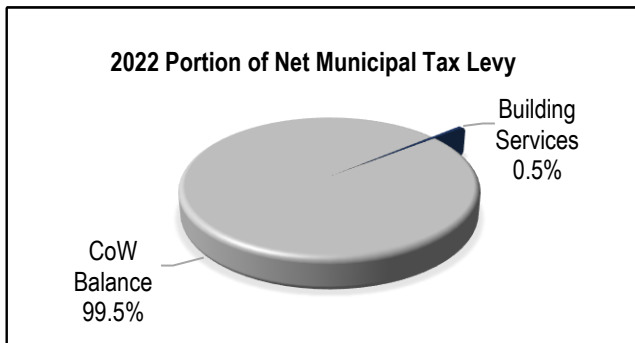
BUILDING SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$5,779,256)	(\$5,842,761)
Annual Expense Budget	n/a	n/a	\$7,752,491	\$7,871,886
Annual Net Budget	n/a	n/a	\$1,973,235	\$2,029,125
Annual Net Variance	n/a	n/a	\$61,833	(\$113,227)
Variance as a % of Gross Budget	n/a	n/a	0.8%	(1.4%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Staff Gapping	\$0	\$290,250	\$290,250
Revenue Shortfall	(\$75,000)	(\$313,317)	(\$388,317)
Miscellaneous Expense Savings	\$0	(\$15,160)	(\$15,160)
Net Total	(\$75,000)	(\$38,227)	(\$113,227)

BUILDING SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$113,227)** **Deficit**

Staff Gapping: \$290,250

The delayed hiring of several positions in the Building Department and Transportation Planning were a key factor contributing to the staff gapping surplus. In addition, some positions experienced timing issues and other setbacks as well as unexpected staff turnover during the year. On the other hand the department was able to fill three heavy workload positions to help out with the backlog of work due to the prior year staff gapping. The Building By-law division incurred a deficit of (\$50,183) in training in order to prepare two Building By-Law Officers to be in place for when the Rental Residential License is implemented.

Revenue Deficit: (\$388,317)

The Building By-Law Division incurred a revenue shortfall by year-end totalling (\$371,113). Fees collected by By-law relates to the enforcement of property standards, residential rental property conditions and the upkeep of vacant buildings. The pandemic was a major factor in the revenue shortfall for the first 4 months of the year due to the provincial lockdown impacting enforcement activity, suspension of the court system and the Covid-19 impact on landlords and tenants alike, of which City staff attempted to accommodate given the circumstances. Out of this portion of the revenue shortfall, (\$75,000) can be directly linked to the Covid-19 pandemic. The Transportation Planning Division ended the year in an overall deficit position of (\$17,204), made up of a deficit totalling (\$61,200) which was offset by the Bird e-scooter project which generated a surplus of \$43,996 for the year.

Miscellaneous Expense Deficit: (\$15,160)

The Building Services Department and Transportation Planning combined for a overall miscellaneous expense deficit of (\$15,160) made up primarily by an increase in bank charges and advertising which was offset by surplus funds related to reduced travel and training.

MITIGATING STEPS

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

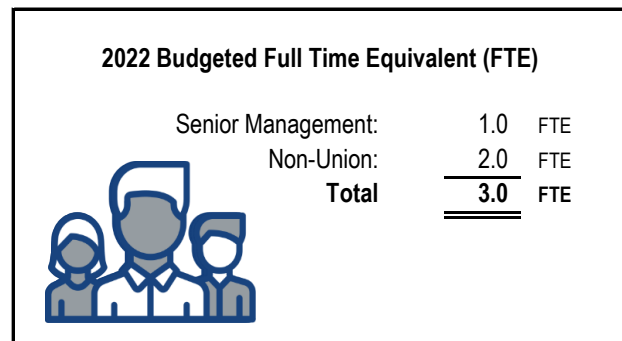
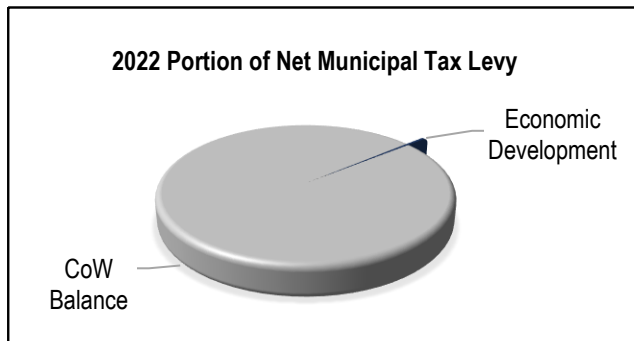
ECONOMIC DEVELOPMENT

DEPARTMENTAL OVERVIEW

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

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

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



VARIANCE DESCRIPTION

The total departmental year-end variance is:

\$0

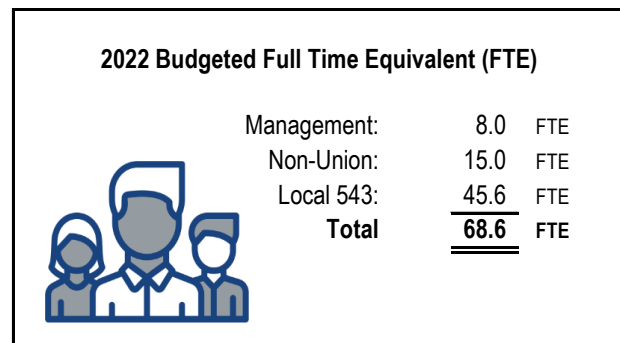
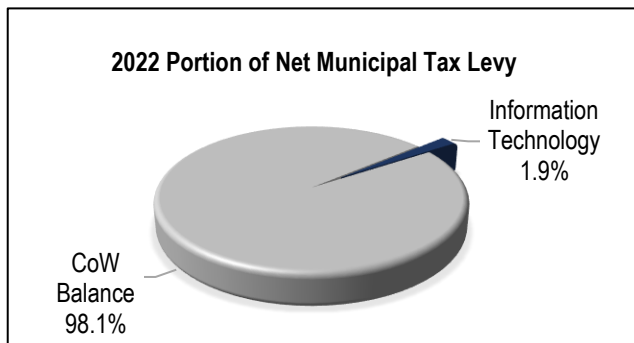
The Economic Development Office is a newly created department and therefore, while there were savings in 2022, the surplus realized at year end was carried forward to the following year in an effort to assist in the department's start-up costs.

INFORMATION TECHNOLOGY

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$1,415,439)	(\$1,275,439)	(\$1,362,554)	(\$1,709,375)
Annual Expense Budget	\$8,260,494	\$8,224,564	\$8,702,573	\$9,076,667
Annual Net Budget	\$6,845,055	\$6,949,125	\$7,340,019	\$7,367,292
Annual Net Variance	\$17,909	\$32,736	\$179,778	(\$31,070)
Variance as a % of Gross Budget	0.2%	0.4%	2.1%	(0.3%)



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Related	\$0	(\$130,000)	(\$130,000)
Connectivity Savings	\$0	\$46,810	\$46,810
Various Miscellaneous	\$0	\$52,120	\$52,120
Net Total	\$0	(\$31,070)	(\$31,070)

VARIANCE DESCRIPTION

The total departmental year-end variance is: (\$31,070) Deficit

INFORMATION TECHNOLOGY

Salary Related: (\$130,000)

As a result of a recent Joint Job Evaluation (JJE) decision, there was an unanticipated deficit of approximately (\$145,000) related to retro payments. In addition, approximately (\$100,000) in retro payments / signing bonus resulting from the collective agreement settlement contributed to a salary shortfall at year end. This deficit was partially mitigated by intermittent vacancies and overall salary gapping of approximately \$115,000 which resulted in an overall deficit of (\$130,000). It should be noted that deficits related to job evaluations and collective agreement settlements are offset by the corporate contingency provisions that exist for these purposes.

Connectivity Savings: \$46,810

A reduction in connectivity costs, resulting from newly negotiated contracts, have contributed to a surplus which was partially offset by the additional cost of integrating MS Teams with the corporate phone system.

Various Miscellaneous: \$52,120

A surplus in various miscellaneous line items within the department contributed to the overall year-end variance.

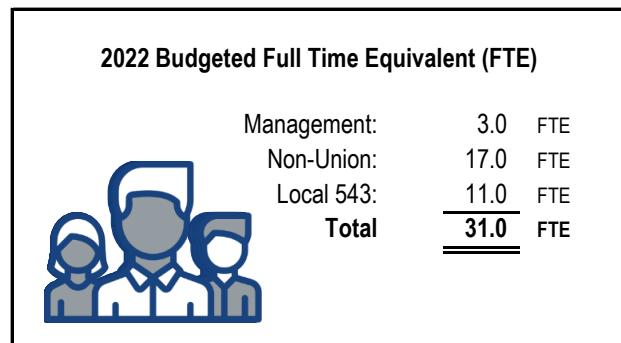
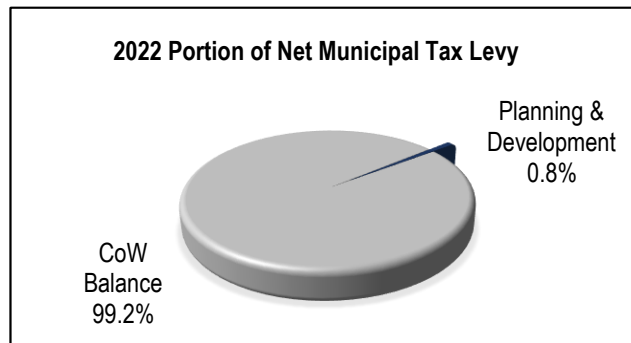
PLANNING DEVELOPMENT

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$897,846)	(\$934,271)
Annual Expense Budget	n/a	n/a	\$4,059,564	\$4,109,297
Annual Net Budget	n/a	n/a	\$3,161,718	\$3,175,026
Annual Net Variance	n/a	n/a	\$793,151	\$622,677
Variance as a % of Gross Budget	n/a	n/a	19.5%	15.2%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Staff Gapping	\$0	\$102,471	\$102,471
Revenue Surplus	\$0	\$513,648	\$513,648
Miscellaneous Expense Savings	\$0	\$6,558	\$6,558
Net Total	\$0	\$622,677	\$622,677

PLANNING DEVELOPMENT

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$622,677** **Surplus**

Staff Gapping: \$102,471

Staff gapping is one of the factors that contributed to the overall surplus within the Planning Development Department. Over the course of the year, recruitments for several positions due to high staff turnover and unavoidable hiring delays contributed to the current surplus.

Revenue Surplus: \$513,648

The Planning area ended the year with a revenue surplus of \$513,648 in the area of Development Applications.

Miscellaneous Expense Savings: \$6,558

The Planning Development Department achieved an overall savings in miscellaneous expenses totalling \$6,558 for the year. The majority of the savings was due to reduced Travel, Conferences and Training of \$25,071 as well as \$21,235 in Office Supplies, Postage and Printing expenses and the remaining \$20,282 in various Operating expenses. The savings helped offset the (\$15,300) deficit in Advertising as well as (\$44,730) for Other Professional Services External used for Surveyors.

MITIGATING STEPS

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

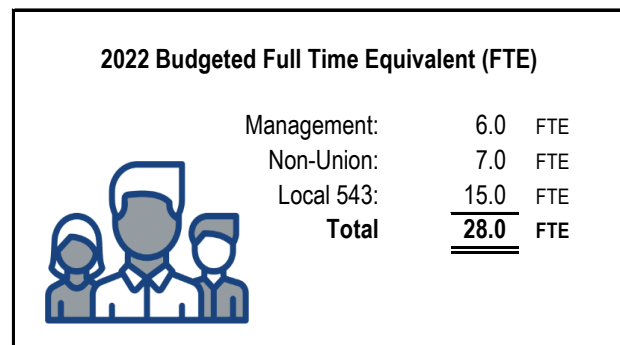
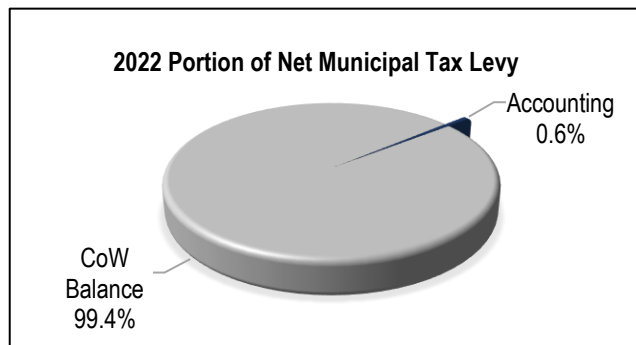
ACCOUNTING

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$833,103)
Annual Expense Budget	n/a	n/a	n/a	\$3,162,235
Annual Net Budget	n/a	n/a	n/a	\$2,329,132
Annual Net Variance	n/a	n/a	n/a	\$55,004
Variance as a % of Gross Budget	n/a	n/a	n/a	1.7%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	\$55,004	\$55,004
Net Total	\$0	\$55,004	\$55,004

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$55,004** *Surplus*

Salaries: \$55,004

A 2022 year-end surplus of \$55,004 in the Financial Accounting department is a result of staff gapping.

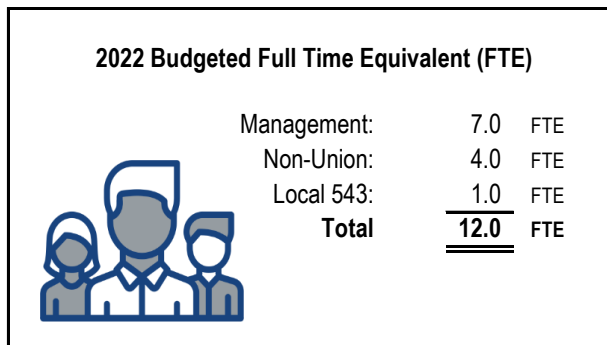
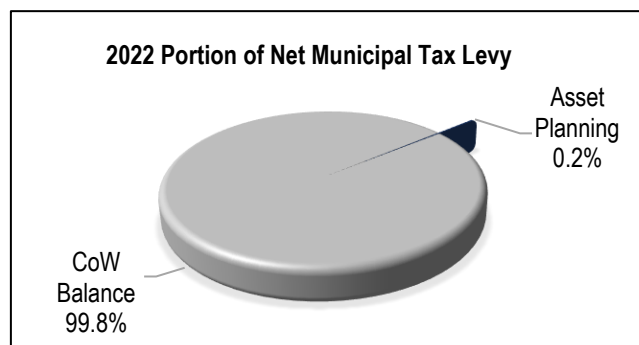
ASSET PLANNING

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$1,010,920)
Annual Expense Budget	n/a	n/a	n/a	\$1,875,527
Annual Net Budget	n/a	n/a	n/a	\$864,607
Annual Net Variance	n/a	n/a	n/a	(\$35,651)
Variance as a % of Gross Budget	n/a	n/a	n/a	(1.9%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	(\$35,651)	(\$35,651)
Net Total	\$0	(\$35,651)	(\$35,651)

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$35,651) Deficit**

Salaries: (\$35,651)

A 2022 year-end deficit of (\$35,651) in the Asset Planning department is a result of a staff contract to support heavy workload.

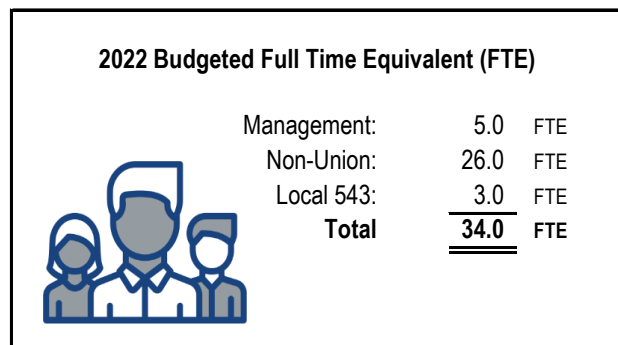
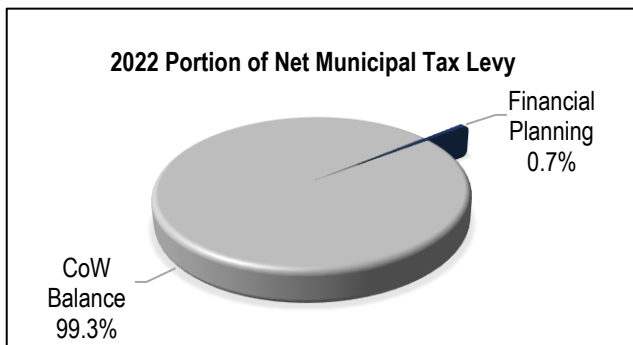
FINANCIAL PLANNING

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$1,125,237)
Annual Expense Budget	n/a	n/a	n/a	\$3,971,534
Annual Net Budget	n/a	n/a	n/a	\$2,846,297
Annual Net Variance	n/a	n/a	n/a	\$100,336
Variance as a % of Gross Budget	n/a	n/a	n/a	2.5%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	\$111,705	\$111,705
Various Miscellaneous	\$0	(\$11,369)	(\$11,369)
Net Total	\$0	\$100,336	\$100,336

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$100,336** **Surplus**

Salaries: \$111,705

A 2022 year-end surplus \$111,705 in the Financial Planning department is a result of staff gapping.

Various Miscellaneous: (\$11,369)

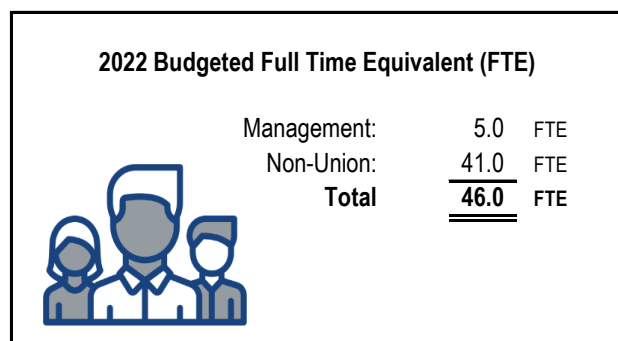
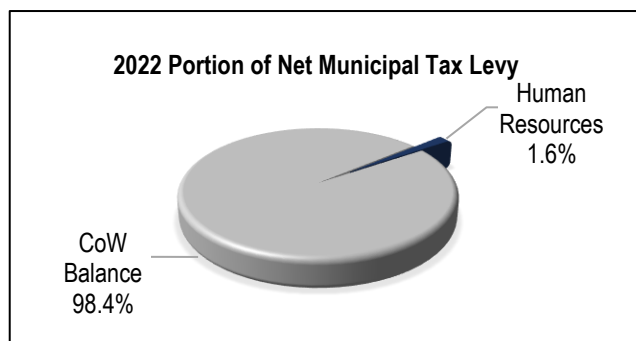
A 2022 year end deficit of (\$11,369) in Financial Planning is a result of various miscellaneous items

HUMAN RESOURCES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$1,031,013)	(\$663,879)	(\$408,842)	(\$919,342)
Annual Expense Budget	\$6,440,414	\$6,296,537	\$6,556,998	\$7,252,526
Annual Net Budget	\$5,409,401	\$5,632,658	\$6,148,156	\$6,333,184
Annual Net Variance	\$141,250	\$36,310	\$6,783	\$4,009
Variance as a % of Gross Budget	2.2%	0.6%	0.1%	0.1%



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Employment and Consulting Services	\$0	\$82,356	\$82,356
Health and Safety	(\$107,439)	\$75,143	(\$32,296)
Employment Service Centre	\$0	\$28,412	\$28,412
Employee Relations	\$0	(\$35,340)	(\$35,340)
Diversity and Inclusion	\$0	\$14,818	\$14,818
HR Administration	\$0	(\$53,942)	(\$53,942)
Net Total	(\$107,439)	\$111,448	\$4,009

HUMAN RESOURCES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$4,009** **Surplus**

Employment and Consulting Services \$82,356

Employment and Consulting Services has ended the year with a surplus of \$82,356 mainly due to salary gapping in the Workforce Planning Specialist position which remained vacant for the majority of 2022.

Health and Safety (\$32,296)

Health and Safety has experienced a COVID deficit due to a heavy-workload Disability Management Specialist position, of which 50% of the time worked was attributed to COVID related activities. Various Health and Safety employees also worked over-time due to the availability of the COVID Helpline throughout 2022. The department also has a non-COVID related surplus due to vacancies in the Health and Safety Co-ordinator positions.

Employment Service Centre \$28,412

The Employment Service Centre department is ending the year in a \$28,412 surplus due to salary gapping in the Controls and Systems Analyst position.

Employee Relations (\$35,340)

Employee Relations has ended 2022 in a (\$35,340) deficit due the associated costs of the on-going negotiations with the various unions which included increased business meeting expenses, room rental expenses and a heavy-workload position for a portion of the year.

Human Resources Administration (\$53,942)

HR Administration is in a deficit of (\$53,941) due to a leave of absence and the need to replace this position, which in turn resulted in increased salary expense over and above the budgeted salary for this position.

Diversity and Inclusion \$14,818

Diversity and Inclusion ended the year in a small surplus of \$14,818 due to less than expected closed captioning expenses - these expenses are variable from year to year. The department also did not have an intern this year.

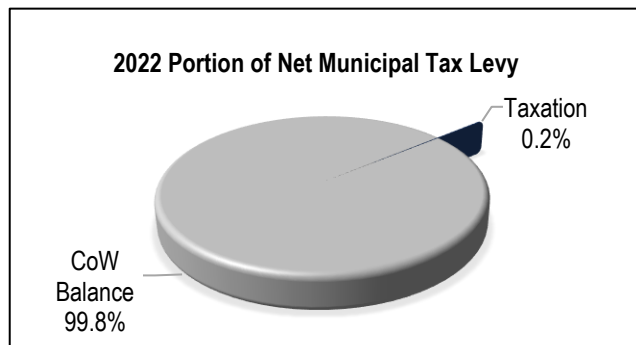
TAXATION

DEPARTMENTAL OVERVIEW


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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$2,870,561)
Annual Expense Budget	n/a	n/a	n/a	\$3,475,392
Annual Net Budget	n/a	n/a	n/a	\$604,831
Annual Net Variance	n/a	n/a	n/a	(\$268,259)
Variance as a % of Gross Budget	n/a	n/a	n/a	(7.7%)

Historical amounts are not available due to realignment of departments.



2022 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	4.0	FTE
Non-Union:	9.0	FTE
Local 543:	13.0	FTE
Total	27.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
External Revenues	\$0	(\$413,893)	(\$413,893)
Salaries	\$0	\$52,904	\$52,904
Consulting	\$0	\$72,845	\$72,845
Various Miscellaneous	\$0	\$19,885	\$19,885
Net Total	\$0	(\$268,259)	(\$268,259)

VARIANCE DESCRIPTION

The total departmental year-end variance is:

(\$268,259)

Deficit

External Revenue: (\$413,893)

A 2022 year-end deficit of (\$413,893) in net external revenues within the Taxation Department is due to deficits relating to Tax Lien Registrations, Letters of Default, User Fees-External, Dial-up Fees, Ownership changes, returned cheques, Collection-WUC and other external revenue items.

TAXATION

Salaries: \$52,904

A year-end surplus of \$52,904 in the Taxation department is a result of staff gapping.

Consulting: \$72,845

A year-end surplus of \$72,845 in the Taxation department is due to lower spend in tax related consulting services.

Various Miscellaneous: \$19,885

A year-end deficit of \$19,885 in the Taxation department is a result of various miscellaneous items.

COUNCIL SERVICES

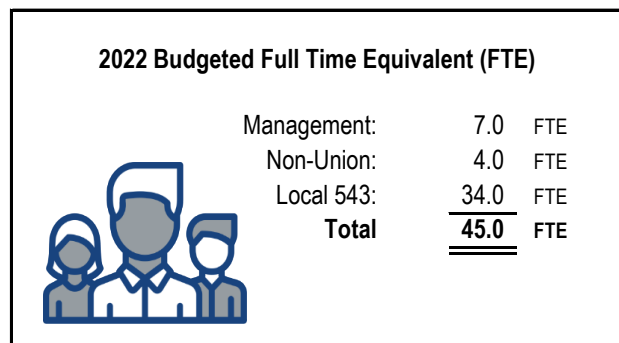
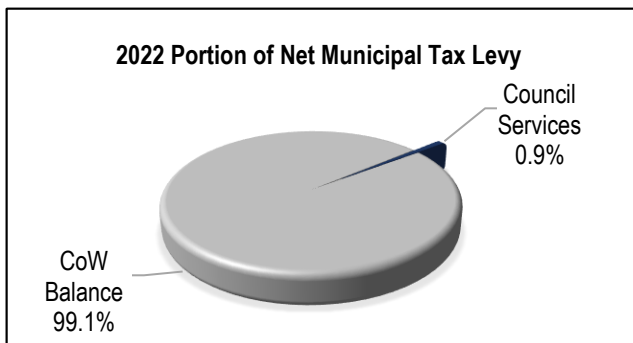
DEPARTMENTAL OVERVIEW

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

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$2,983,945)	(\$3,203,000)
Annual Expense Budget	n/a	n/a	\$6,732,357	\$6,585,297
Annual Net Budget	n/a	n/a	\$3,748,412	\$3,382,297
Annual Net Variance	n/a	n/a	(\$484,420)	(\$395,074)
Variance as a % of Gross Budget	n/a	n/a	(7.2%)	(6.0%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Allocations / Gapping	\$0	\$304,528	\$304,528
Vital Stats Revenue	\$0	\$62,770	\$62,770
Dog License Revenue	\$18,475	\$0	\$18,475
Business License Revenue	(\$160,638)	\$0	(\$160,638)
Repeat Offender Fee Revenue	\$0	(\$446,386)	(\$446,386)
Lottery License Bingo Revenue	(\$197,939)	\$0	(\$197,939)
Miscellaneous Expense	\$24,116	\$0	\$24,116
Net Total	(\$315,986)	(\$79,088)	(\$395,074)

VARIANCE DESCRIPTION

COUNCIL SERVICES

The total departmental year-end variance is: (**\$395,074**) *Deficit*

Salary Allocations / Gapping: \$304,528

A surplus of \$304,528 within the Council Services, By-Law and Licensing and Gaming departments related to salary gapping which occurred in 2022: \$22,328 in Council Services, \$208,094 in By-Law Enforcement and \$177,011 in Licensing and Gaming. These surpluses have evolved for a variety of reasons including the permanent incumbents taking temporary positions elsewhere and unfilled vacancies for a portion of the year. There was a (\$102,905) deficit in Council/Community Services which was due to sick leave pay, temporary replacements and overlap with training.

Vital Stats Revenue: \$62,770

The revenues from marriage licenses and civil ceremonies had a surplus of \$41,720, this variance can be attributed to couples now planning their marriages and wedding ceremonies. A surplus in Death Registration revenue of \$21,050 was realized in 2022. Death Registration revenue is difficult to predict and therefore varies from year to year.

Dog License Revenue: \$18,475

The licensing division incurred a surplus of \$18,475 in Dog Licenses Revenue due to the increased demand for pets during the pandemic.

Business License Revenue: (\$160,638)

The Licensing division has a deficit of (\$160,638) in Business License Revenue due to an increase in business closures and a decrease in new business openings, which can be attributed directly to the COVID-19 Pandemic. In addition, City Council adopted Council CR50/2022 which approved a business licence extension for all classes associated with the February 2022 deadline by 4 months to mitigate the impact on municipally licensed business caused by the COVID-19 pandemic. This has had a direct impact on the collection of late penalties and licence fees that required follow up for 2022.

Repeat Offender Fee Revenue: (\$446,386)

The By-Law Enforcement department has a deficit of (\$446,386) in revenue generated from the Division's Repeat Offender Fee for land maintenance matters. This fee was originally adopted by City Council in 2019 as a deterrent to repeat offenders and as such, the estimated revenue was a projection based on the previous year's issued invoices. Less invoices are projected to be issued than originally estimated resulting from better compliance, which coincides with the original intent of the fee.

Lottery License Bingo Revenue: (\$197,939)

The Licensing division has a deficit of (\$197,939) related to bingo sites based on periodic COVID-19 closures and reduced operating capacities of 50% from January to March 2022. Bingo Halls began to operate at full capacity in April 2022 and although Bingo events and revenues have increased as a result, but there is still a revenue shortfall for the year.

Miscellaneous Expense: \$24,116

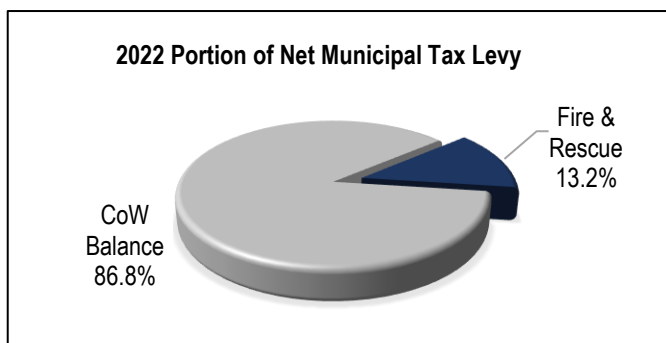
An overall savings of \$24,116 is a direct result of resources not being utilized during the COVID-19 pandemic, such as travel, advertising and office supplies

FIRE & RESCUE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$1,098,503)	(\$1,481,166)	(\$1,518,324)	(\$1,952,731)
Annual Expense Budget	\$51,711,505	\$51,947,069	\$52,177,165	\$52,491,089
Annual Net Budget	\$50,613,002	\$50,465,903	\$50,658,841	\$50,538,358
Annual Net Variance	(\$87,219)	(\$553,373)	(\$812,297)	(\$3,464,816)
Variance as a % of Gross Budget	(0.2%)	(1.1%)	(1.6%)	(6.6%)



2022 Budgeted Full Time Equivalent (FTE)



Management:	3.0	FTE
Non-Union:	2.0	FTE
WFA:	300.0	FTE
Total	305.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Net Salary Variance	(\$300,000)	(\$2,957,738)	(\$3,257,738)
Apparatus Fleet Maintenance & Repair	\$0	(\$140,444)	(\$140,444)
Fuel	\$0	(\$117,066)	(\$117,066)
COVID Related Expenses	(\$63,423)	\$0	(\$63,423)
Mass Notification System	\$0	(\$32,969)	(\$32,969)
Miscellaneous Surplus Accounts	\$0	\$146,824	\$146,824
Net Total	(\$363,423)	(\$3,101,393)	(\$3,464,816)

FIRE & RESCUE

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$3,464,816)** **Deficit**

Net Salary Variance: (\$3,257,738)

Net Salary variance for WFRS is a deficit of (\$3,257,738). Major contributor is overtime pressures due to a sharp increase in WSIB claims, Covid related absences at (\$300,000) and 2 holiday payouts (\$450,000). Fire & Rescue division and Emergency Communication division received overtime pay in lieu of the NDTR and Queen's Memorial holidays. WFRS leadership brought an In-Camera report 193/2022 recommending to strengthen staff over complement in Fire and Rescue division in order to reduce overtime pressures and bring the cost down, because straight time pay is 50% cheaper than paying overtime. Council approved this via CR502/2022. Deployment of over complement staff began in mid April 2023.

Fleet Maintenance and Repair: (\$140,444)

Truck Unit #4033 was damaged in an incident on January 6, 2022. The truck was transported to the manufacturer in Ohio for complete inspection & damage assessment/repair who gave an estimate of \$160,000 US. The claim was put to the insurance with a non-deductible portion of (\$100,000) CDN which creates majority of this variance. The remainder of (\$40,444) is inflationary in nature resulting from early in the year lack of availability and later industry wide price increases.

Fuel: (\$117,066)

The actual average fuel pricing for the year 2022 was much higher than anticipated when the budget was set. Administration is bringing forward a 2023 budget issue addressing year end shortfall in fuel pricing budgets corporately.

Covid Related Expenses: (\$63,423)

Total COVID related expense of (\$63,423) is the hiring of 3rd Assistant Deputy Fire Chief on a temporary basis. This allows for a dedicated personnel to attend the needs of frontline firefighting staff, consisting of development of ongoing COVID-19 policies, overseeing the implementation of the new procedures and ongoing daily review of incident run reports.

Mass Notification System: (\$32,969)

WFRS entered into a 5-year agreement with Everbridge for a Mass Notification system approved by 2020 Operating Budget, BI#2020-0354. The budget issue was approved on the basis that WFRS would enter into a four-way partnership between WFRS and three community partners. Three partners were verbally committed when the 5 year agreement with Everbridge (system provider) was signed. Actual agreement with partners was signed with only one partner creating a (\$32,969) shortfall in cost recovery. The process of obtaining additional partners is ongoing.

Miscellaneous Surplus Accounts: \$146,824

A surplus of \$146,824 is achieved in WFRS by departments minimizing any discretionary expenditures where possible to mitigate department's overall deficit position. This surplus also consists of omitted year-end transfers to selected reserve accounts which is not recommended on an ongoing basis. These transfers are designed to fund future required purchases that may be of significant dollar value and do mitigate one-time negative operating impacts.

MITIGATING STEPS

The Fire and Rescue Services division will continue to mitigate overtime variance through limited options at the department's disposal in order to maintain approved service levels.

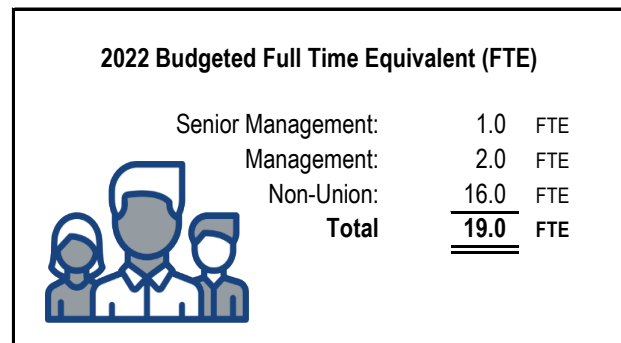
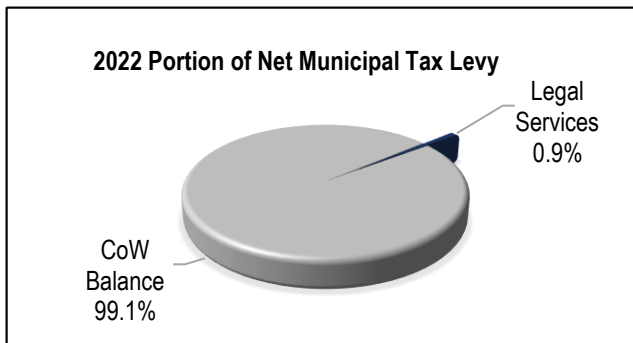
LEGAL SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$311,956)
Annual Expense Budget	n/a	n/a	n/a	\$3,672,157
Annual Net Budget	n/a	n/a	n/a	\$3,360,201
Annual Net Variance	n/a	n/a	n/a	\$398,605
Variance as a % of Gross Budget	n/a	n/a	n/a	10.9%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Gapping	\$0	\$105,836	\$105,836
Real Estate Division	\$0	\$360,258	\$360,258
Professional Services	\$0	(\$35,636)	(\$35,636)
Misc. Expense	\$0	(\$31,853)	(\$31,853)
Net Total	\$0	\$398,605	\$398,605

LEGAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$398,605** *Surplus*

Salary Gapping: Surplus \$105,836

Legal had a surplus of \$105,836 related to salary gapping in 2022. The surplus has evolved for a variety of reasons including permanent incumbents taking temporary positions elsewhere and unfilled vacancies for a portion of the year.

Real Estate Transaction Revenue: Surplus \$360,258

Real Estate has a one time surplus of \$360,258 due to proceeds received from the sale of a property that was recorded as revenue for the Real Estate department per In Camera Council Report. This was to offset high anticipated sale related costs. Real Estate has now determined that there will be no further costs and the net proceeds of \$360,258 have resulted in the 2022 surplus.

Professional Services: Deficit (\$35,636)

A deficit of (\$35,636) was incurred in Professional Services including external counsel services due to large litigation files processed in 2022.

Misc. Admin Expenses: Deficit (\$31,853)

Legal had a deficit (\$31,853) related to a number of miscellaneous administrative expenses, such as computers, publications, courier, training, that have historically been over budget, which will be addressed in the 2024 budget cycle.

MITIGATING STEPS

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

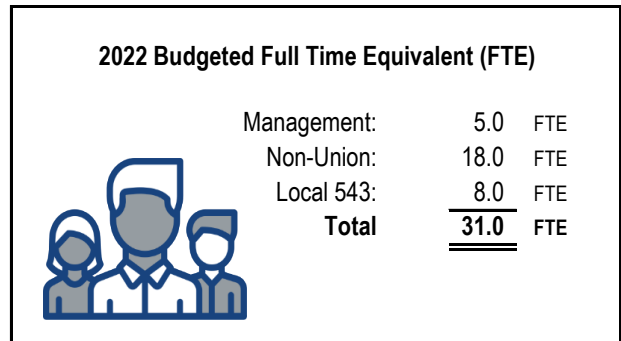
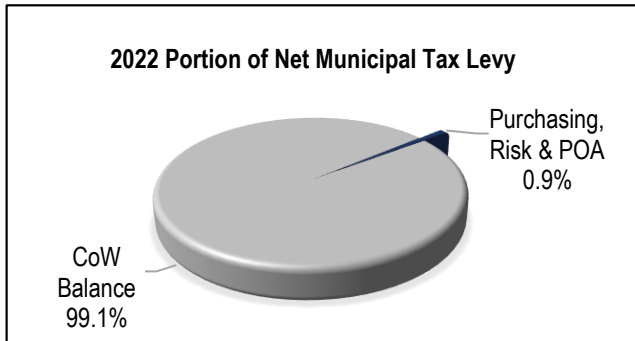
PURCHASING, RISK & POA

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$8,964,165)
Annual Expense Budget	n/a	n/a	n/a	\$12,422,984
Annual Net Budget	n/a	n/a	n/a	\$3,458,819
Annual Net Variance	n/a	n/a	n/a	(\$199,042)
Variance as a % of Gross Budget	n/a	n/a	n/a	(1.6%)

Historical amounts are not available due to realignment of departments.



PURCHASING, RISK & POA

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Provincial Offences Division	(\$100,000)	(\$241,491)	(\$341,491)
Salary Gapping	\$0	\$121,658	\$121,658
Miscellaneous Expense	\$20,791	\$0	\$20,791
Net Total	(\$79,209)	(\$119,833)	(\$199,042)

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$199,042) Deficit**

Provincial Offences Division: (\$341,491)

The Provincial Offences Division (POA) experienced lower than budgeted revenue in 2022. A portion of this reduction in revenue can be attributed to less court time due to dwindling Judicial resources. Over the last few years court time has significantly decreased due to a lack of Judicial resources to preside in court leading to a decreased of the volume of matters heard in a year. This caused delays in the conviction of offences and the payment of the fines. The decrease in revenue can also be attributed to a significant decline over the last three years in offences filed in POA by ticketing agencies. Although our ticket volumes increased by 8.9% year over year, this increase is largely due to Red Light Camera (RLC) Offences that made up 23.5% of overall offences filed. Lower ticketing volumes by policing agencies has affected revenue generated and will continue to do so in the future if this trend continues. It should be noted that policing agencies control the number of tickets issued based on operational resources and this is beyond the operating departments' control.

Salary Gapping: \$121,658

A total surplus of \$121,658 within the Purchasing, Risk and Provincial Offences departments related to salary gapping occurred in 2022. This surplus are due to a variety of reasons including the permanent incumbents taking temporary positions elsewhere and not being replaced.

Miscellaneous Expenses \$20,791

A surplus of \$20,791 occurred within the Purchasing, Risk and Provincial Offences departments for miscellaneous expenses. A portion of this savings can be attributed to staff using less resources due to work from home for the first 4 months of the year, such as travel expenses, office supplies, publications and conference registrations.

MITIGATING STEPS

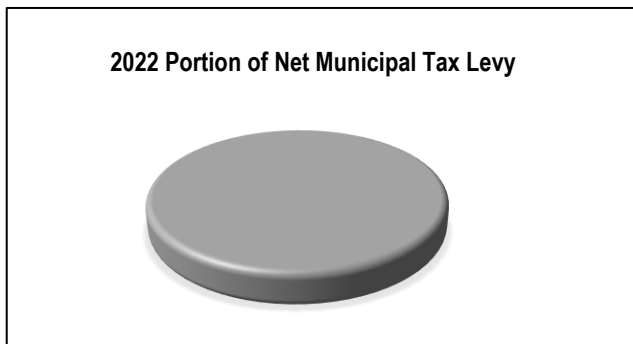
POA will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

COMMUNICATIONS

DEPARTMENTAL OVERVIEW


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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$726,688)	(\$722,783)	(\$722,465)	(\$715,502)
Annual Expense Budget	\$3,673,781	\$3,826,234	\$3,914,452	\$4,058,175
Annual Net Budget	\$2,947,093	\$3,103,451	\$3,191,987	\$3,342,673
Annual Net Variance			(\$68,774)	(\$112,141)
Variance as a % of Gross Budget			(1.8%)	(2.8%)



2022 Budgeted Full Time Equivalent (FTE)

Management:	4.0	FTE
Non-Union:	8.0	FTE
Local 543:	16.5	FTE
Total	28.5	FTE



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
211 RSP Provincial Funding		\$62,936	\$62,936
Salary	(\$148,800)	(\$81,567)	(\$230,367)
Misc. Expenses	\$0	\$55,290	\$55,290
Net Total	(\$148,800)	\$36,659	(\$112,141)

COMMUNICATIONS

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$112,141)** **Deficit**

Salary: (\$230,367)

An overall salary deficit of \$230,367 attributed to part time staff working full time hours due to increased demand and the hiring of extra temporary staff to support Call Centre services during the pandemic.

211 Regional Service Provider (RSP) Provincial Funding: \$62,936

A surplus of \$62,936 results from 211 RSP Funding, This surplus is due to a change in contracted funding received 2022.

Miscellaneous Expenses: \$55,290

The Communications Department had an overall savings of \$55,290. The expenditure surplus is related to mitigating measures in administrative accounts such as travel expenses, furniture & furnishings, machinery & equipment.

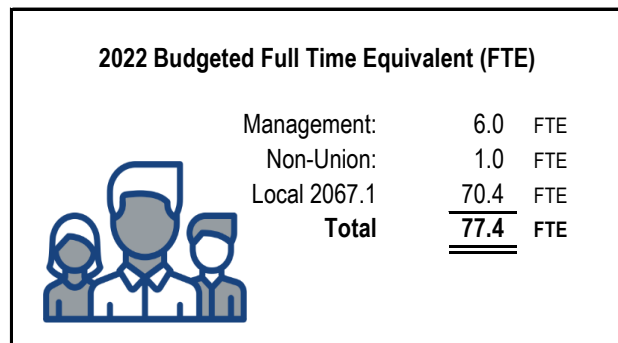
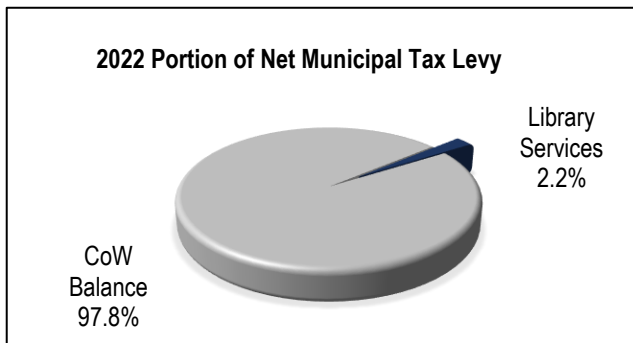
LIBRARY SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$1,251,871)	(\$1,071,621)	(\$1,032,621)	(\$964,895)
Annual Expense Budget	\$9,271,926	\$9,276,250	\$9,302,368	\$9,284,880
Annual Net Budget	\$8,020,055	\$8,204,629	\$8,269,747	\$8,319,985
* Annual Net Variance	\$278,838	\$658,270	\$799,040	\$461,895 *
Variance as a % of Gross Budget	3.0%	7.1%	8.6%	5.0%

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



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary & Benefits	\$104,000	\$663,000	\$767,000
Miscellaneous Expenses	\$10,000	(\$71,105)	(\$61,105)
Revenue	(\$90,000)	(\$1,000)	(\$91,000)
Building Expenses	\$0	(\$153,000)	(\$153,000)
Surplus Transfer to Reserve	\$0	(\$461,895)	(\$461,895)
Net Total	\$24,000	(\$24,000)	\$0

LIBRARY SERVICES

VARIANCE DESCRIPTION

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

Salary Gapping: \$767,000

Salary and Benefits have a total of a \$767,000 surplus due to the following: Early 2022, modified and limited in-person services were offered at all the branches (curbside service only for some branches). Less programs were able to be offered for half of the year due to COVID restrictions as well; therefore, not as many temporary staff were needed. Staff gapping also occurred due to delays in hiring temporary and permanent staff, which increased the surplus. Additional surpluses not related to COVID-19 pandemic or staff gapping, is attributed to historical surpluses in the salary and benefits accounts.

Miscellaneous Expenses: (\$61,105)

A deficit of approximately (\$61,105) of miscellaneous expenses is due to rising inflationary operating costs.

Revenue: (\$91,000)

A loss of (\$91,000) of late fees and rental revenues are directly attributed to COVID as WPL did not collect late fees because of COVID. Branches were not allowed to rent out rooms due to COVID restrictions for over half of the year, which resulted in minimal rental income.

Building and Property Expenses: (\$153,000)

Building and property expenses resulted in a deficit with the majority of the variance attributable to one-time unavoidable and unbudgeted costs associated with art removal from the Paul Martin Building and storage (17%), upgraded building automation systems and security (20%), the purchase of a new maintenance van (38%) and the maintenance and installation of new HVAC systems (25%). The cost of the van will be recovered from WPL's reserve once it is received in 2023.

Surplus Transfer to Reserve: (\$461,895)

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

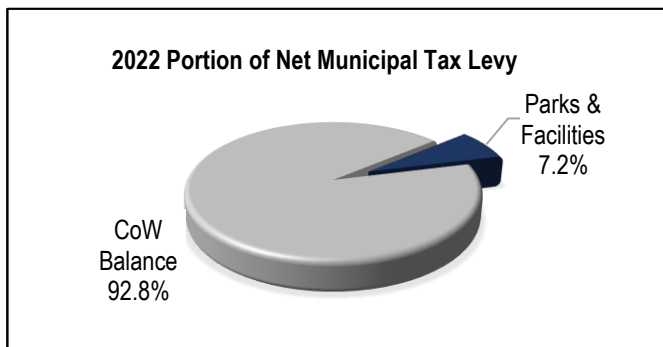
PARKS & FACILITIES

DEPARTMENTAL OVERVIEW


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

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$13,313,211)	(\$13,513,046)	(\$11,523,724)	(\$9,267,862)
Annual Expense Budget	\$40,059,107	\$41,450,753	\$40,045,445	\$36,841,100
Annual Net Budget	\$26,745,896	\$27,937,707	\$28,521,721	\$27,573,238
Annual Net Variance	(\$419,133)	\$240,604	\$37,321	(\$326,853)
Variance as a % of Gross Budget	(1.0%)	0.6%	0.1%	(0.9%)



2022 Budgeted Full Time Equivalent (FTE)



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

PARKS & FACILITIES

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
PARKS			
Salary Gapping	\$0	\$317,907	\$317,907
Cost Recoveries	\$0	\$218,129	\$218,129
Temporary Staffing Costs	\$0	(\$479,299)	(\$479,299)
Inflationary Cost Pressures	\$0	(\$210,695)	(\$210,695)
Parks Vandalism	\$0	(\$26,710)	(\$26,710)
Revenue Reductions	(\$68,891)	\$0	(\$68,891)
COVID-19 Incremental Costs	(\$65,884)	\$0	(\$65,884)
Total Parks	(\$134,775)	(\$180,668)	(\$315,443)
FACILITIES			
Maintenance Services	(\$1,581)	(\$553,423)	(\$555,004)
Salaries & Overtime	\$0	\$398,711	\$398,711
Cost Recovery	\$90,487	\$187,789	\$278,276
Administrative	\$0	(\$60,743)	(\$60,743)
Facilities Vandalism	\$0	(\$45,285)	(\$45,285)
Maint. Material & Supplies	(\$80,606)	\$53,241	(\$27,365)
Total Facilities	\$8,300	(\$19,710)	(\$11,410)
Net Total	(\$126,475)	(\$200,378)	(\$326,853)

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$326,853)** *Deficit*

PARKS

Salary Gapping \$317,907 Surplus

There are labour savings of \$317,907 in the year from the staff attrition and the delay in the recruitment for vacant positions in the Parks Operations and Forestry divisions. As a result, there have been savings from staff retirements, leave of absences, long term disabilities and employees transitioning to other departments that have not yet been replaced. In order to maintain service levels temporary staffing were utilized to address any gaps in permanent workforce that occur from vacant positions.

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

Cost Recovery \$218,129 Surplus

Parks has received funding of \$218,129 for Canada Summer Jobs program to support expenditures related to student employment and offset temporary staffing expenditures. Due to the uncertainty of the grant approval, this funding was not included in the Operating Budget.

PARKS & FACILITIES

Temporary Staffing Costs (\$479,299) Deficit

The temporary salary costs have increased over budget as a result of staffing resources that were required for TFT workers. The deficit of (\$382,183) was a result of the requirement to maintain service levels and perform work and bridge the salary gapping from full time vacant positions as highlighted previously. The additional costs related to student employment is expected to be partially offset by the Canada Summer Job program grant funding detailed earlier in this report. Included in this deficit is the allocation of an employee in the Parks administration division working on the Work Force Management payroll system implementation, which resulted in an annual deficit of (\$97,116).

Inflationary Cost Pressure (\$210,695) Deficit

As a result of current inflationary trends and market fluctuations in the costs of infrastructure materials and fuel expenditures there was a budget variance of (\$210,695) deficit. Parks administration continued to monitor the continued escalation in prices of supplies and materials used in the parkland maintenance and attempting to mitigate costs in order to maintain current service levels and reduce the budget variances where possible.

Parks Vandalism (\$26,710) Deficit

As a result of vandalism that occurred in parkland there is a deficit variance of (\$26,710). These costs are required to remove graffiti, address damages to washroom located in parks throughout the City, and make repairs to various park amenities such as playground, fencing, splash pads in addition to general restoration that have been damaged. The repairs are required immediately as they often have offensive materials and create unsafe conditions for public users that can't be delayed or deferred and are often in response to 311 calls received.

Revenue Reductions (\$68,891) Deficit

As a result of COVID-19 pandemic Parks is reporting reduced revenues for services provided to the public for rental space and various user fees related to the Ojibway Nature Centre and natural areas programming. As required by provincial legislation, restrictions were mandated at the commencement of pandemic and Parks administration responded by adjusting the provision of services which has resulted in reduced revenues of (\$68,891). The pandemic resulted in the closure of the Ojibway Nature Centre for the first quarter of the year. The Ojibway Nature Center reopened in April with programming at reduced levels. This materially impacted the rental revenue for rooms, concessions and programming related to user fees.

COVID-19 Incremental Costs (\$65,884) Deficit

As a result of the continued COVID-19 pandemic, enhanced cleaning measures are required to ensure that park amenities are cleaned on a frequent basis for areas of high contact that were used by the public. Additional cleaning protocols were adopted in March 2020 at the commencement of pandemic by the Parks and Facilities department for all city buildings and park amenities that were still in use by the public or City employees as required. Additional temporary staffing and vehicle costs to ensure that the enhanced cleaning schedules were maintained for bathrooms located in parks and amenities with higher volumes in the spring, summer and fall periods yielded a deficit of (\$79,8786). As a result of the reduced volume of programming activity of Ojibway Nature Centre concession costs resulted in a \$13,902 savings to the offset the incremental costs for COVID for Parks.

MITIGATING STEPS

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

PARKS & FACILITIES**FACILITIES****Maintenance Services (\$555,004) Deficit**

Facilities is reporting a deficit variance of (\$555,004) in Maintenance Services at the end of 2022. During the year, Facilities incurred contracted services expenses at various parks facilities and city buildings that were not included in the regular preventative maintenance Operating Budget. These include the HVAC repairs at Fire Halls, Adventure Bay slide alterations, and roof repairs at Windsor Water World. In addition, current inflationary pressure is impacting the costs of contracted services this year. Various vendors have increased their pricing for services and materials due to the overall labour and material cost inflation.

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

Salary/ Wages Related Expenses \$398,711 Surplus

A number of budgeted positions were vacant during the year including Caretakers, Operating Engineers, Facility person and Electrician due to retirement, reassignment, or departing from the corporation. Most of these positions were actively being recruited and most have been filled by the end of the year. The surplus from position gapping is partially offset by the corporate permanent salary gapping allocation of \$39K. Note that L82 & L543 collective agreements were ratified during the year and the wage rates increase also had an impact on labour costs. In 2022 the variances resulting from the union contract settlements will be offset corporately by a provision within the corporate accounts.

Cost Recovery \$278,276 Surplus

Facilities Division is reporting a surplus of \$278,276 for cost recoveries at the end of 2022. The main reasons for the surplus variance are the COVID Enhanced Cleaning Services provided to the Provincial Courts at the Windsor Justice Facility and the insurance payout for the claim relating to the flood damages at WFCU in 2021. In addition, Facilities has been providing more recoverable work to other departments that allow the department to recoup some of the costs incurred.

Administrative (\$60,743) Deficit

Facilities Division is reporting a deficit of (\$60,743) for Administrative activities as at December 31, 2022. The settlements of the recent L82 & L543 collective agreements included a signing bonus for the regular full time and regular part time L82 & L543 employees. The signing bonus had a financial impact of \$81K on Facilities year end variance that was not budgeted. This was partially offset by savings in other administrative budgets such as training and workers compensation.

Facilities Vandalism (\$45,285) Deficit

Facilities is reporting a deficit variance of (\$45,285) caused by various facilities vandalism repairs and replacement in 2022. Numerous acts of vandalism against city facilities and properties have required repair work by Facilities skilled trades throughout the year to repair or replace damaged city properties due to vandalizing acts. These damages include broken Plexi glass panels at a skating rink, broken glass for the display case at a park, tempering of the heating and cooling equipment at a city building. One single vandalizing incident resulted in costs of \$20K.

PARKS & FACILITIES

Maintenance Material & Supplies (\$27,365) Deficit

Facilities is reporting a deficit of (\$27,365) in Maintenance Materials and Supplies as at December 31, 2022. The deficit variance was mainly due to the corporate COVID PPE purchases via the online purchasing portal and upgraded HVAC filters to meet the higher COVID safety standards at various facilities. In addition, the inflationary pressure observed in the year contributed to the higher costs in purchased materials and supplies. Facilities will continue to monitor the variances due to vendor price escalations and take necessary actions to mitigate or reduce variances while maintaining current service levels.

The increased COVID materials and supplies costs were partially offset by the savings from decreased operational level at Adventure Bay inside of Windsor International Aquatic Training Centre. Adventure Bay was closed to the public for the first half of 2022, and opened at a reduced hours starting in mid-summer. The pandemic closure and re-opening at reduced hours at Adventure Bay have reduced its chemical usage and housekeeping supplies.

MITIGATING STEPS

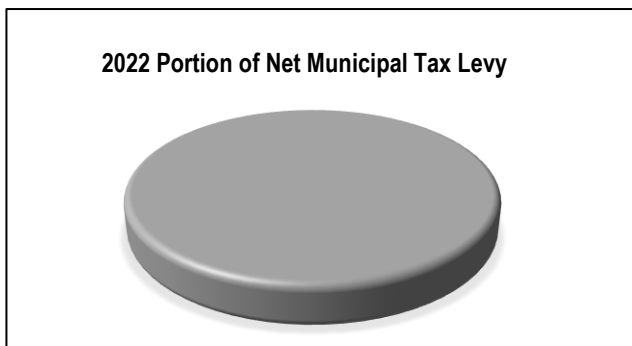
Facilities Operations Department will continue to monitor variances going forward and take any reasonable steps to reduce or

RECREATION & CULTURE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$11,704,711)	(\$12,014,378)	(\$11,949,514)	(\$12,161,940)
Annual Expense Budget	\$24,647,287	\$25,364,844	\$24,992,464	\$25,738,985
Annual Net Budget	\$12,942,576	\$13,350,466	\$13,042,950	\$13,577,045
Annual Net Variance	(\$81,695)	(\$1,362,395)	(\$157,936)	\$3,133
Variance as a % of Gross Budget	(0.3%)	(5.4%)	(0.6%)	0.0%



2022 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary and Wages	\$1,577,700	\$963,783	\$2,541,483
Programming and User Fee Revenue	(\$2,846,100)		(\$2,846,100)
Avoided Costs	\$78,600	\$229,150	\$307,750
Net Total	(\$1,189,800)	\$1,192,933	\$3,133

RECREATION & CULTURE

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$3,133** **Surplus**

The Recreation & Culture Department has experienced a year-end surplus variance totalling \$3,133. The surplus is a result of Recreation and Culture experiencing revenue losses due to COVID-19 of \$2.8M in concession sales, commissions, sales of goods & services, advertising, membership, rental and programming revenue. Recreation and Culture was able to mitigate expenditures in the amount \$2.8M. The department reduced salary and wages costs by \$2.5M, including \$964k in non-COVID savings as a result of vacancies and staff turnover combined with unbudgeted salary recoveries (ie. Childcare). It also reduced operational costs such as advertising and contracted services, by \$307k. These mitigated expenditures assisted in offsetting the loss of revenues resulting a total projected surplus of \$3,133 for the department.

Recreation and Culture continues to face challenges from the impacts COVID-19, experiencing significant staff shortages which are a contributing factor in the delay of implementing full programming at all Recreation and Culture facilities along with reduced operating hours.

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

MITIGATING STEPS

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

SECURITY & SPECIAL ACTIVITIES

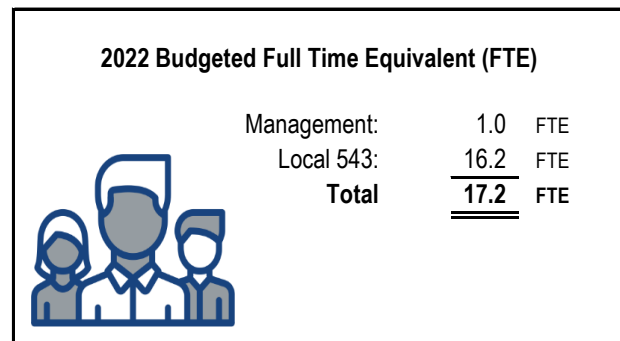
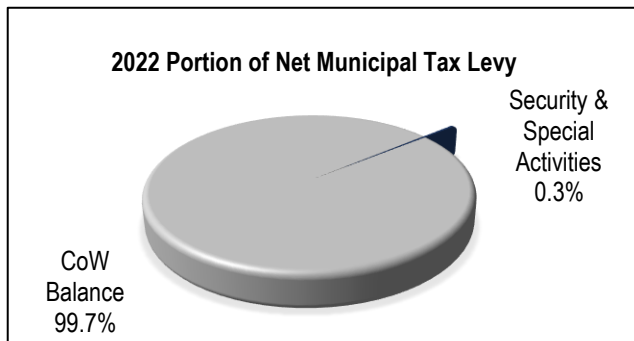
DEPARTMENTAL OVERVIEW

The Security 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	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$2,515,286)
Annual Expense Budget	n/a	n/a	n/a	\$3,701,829
Annual Net Budget	n/a	n/a	n/a	\$1,186,543
Annual Net Variance	n/a	n/a	n/a	\$343,282
Variance as a % of Gross Budget	n/a	n/a	n/a	9.3%

* Projected

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



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Maint. Mtl & Housekeeping Supplies	\$0	(\$16,733)	(\$16,733)
Contracted Services	(\$55,938)	(\$34,731)	(\$90,669)
Salary Gapping	\$0	\$105,976	\$105,976
Cost Recoveries	\$33,362	\$311,346	\$344,708
Net Total	(\$22,576)	\$365,858	\$343,282

VARIANCE DESCRIPTION

The total departmental year-end variance is:

\$343,282

Surplus

SECURITY & SPECIAL ACTIVITIES

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

The SAC Department is reporting a surplus variance as at December 31, 2022.

Maintenance Materials and Equipment (\$16,733)

SAC Department was established in February 2022. In addition to the existing scope of facility management in the City Hall Square Campus, the department added Security and Special Activities to its department scope. Office and events equipment were purchased to meet the operational needs of the new SAC Coordinator position that was created to assist the growing responsibilities of the department. In September 2022, SAC hosted an outdoor public screening of the funeral of Her Majesty Queen Elizabeth II with a short notice in the extreme weather, which required the department to acquire various security and event equipment to quickly set up a sheltered areas for the outdoor public screening.

Contracted Services (\$90,669)

At the end of 2022, SAC Department is reporting a deficit of (\$90,669) in Contracted Services. The main contributing factor of the deficit variance is the major costs related to the replacement of the drive and the transformer of the passing elevator at the 400 CHS during the year. The installation of the new duress system and security cameras to increase the security measures at the 400 CHS also contributed the increase in Contracted Service costs for the campus. At 350 CHS, new car charging stations were installed and various repairs were done on the concrete stairs and skateboard guards.

Furthermore, until the mandate of the extra COVID security screening services were eliminated in the mid year, there were contracted security guards to provide screening at the entrances of the 400 CHS building.

Salary Gapping \$105,976

SAC Department has a number of vacant regular part time positions that the department is actively trying to fill. The two RPT Operating Engineers 4th Class positions and the two RPT Facility Person positions have been vacant for the majority of the year as the part time nature of these roles make it difficult to recruit and retain talent. Also a number of part time caretakers were vacant partially during the year due to retirement, reassignment, or open positions that are yet to be filled. This results in a salary gapping savings of \$105,976. The savings are partially offset by the corporate permanent gapping allocation, the newly created SAC Coordinator position not included in the 2022 operating budget, the signing bonus for L543 staff and the overtime expenses from added coverage due to the vacant positions.

Cost Recovery \$344,708

SAC Department is reporting a surplus of \$344,708 in cost recoveries. In 2022, SAC has received unbudgeted monthly revenues for providing COVID enhanced cleaning at 400 CHS and a lump sum true up payment for prior years' operating expenditures from Services Canada. Services Ontario and Social Services also adjusted their month rent payment for the usage of 400 CHS space

MITIGATING STEPS

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

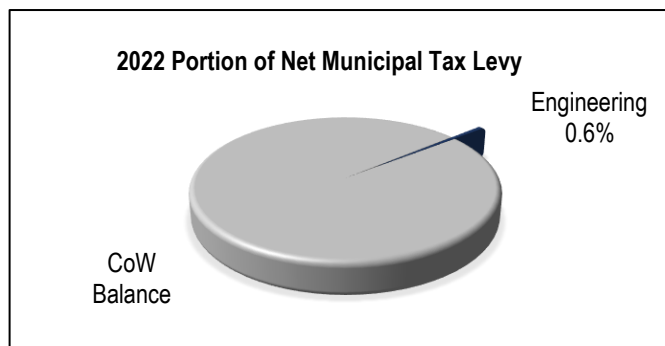
ENGINEERING

DEPARTMENTAL OVERVIEW


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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$5,338,928)
Annual Expense Budget	n/a	n/a	n/a	\$7,913,993
Annual Net Budget	n/a	n/a	n/a	\$2,575,065
Annual Net Variance	n/a	n/a	n/a	(\$243,858)
Variance as a % of Gross Budget	n/a	n/a	n/a	(3.1%)

Historical amounts are not available due to realignment of departments.



2022 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	10.0	FTE
Non-Union:	27.0	FTE
Local 543:	24.0	FTE
Total	62.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries & WA Recoveries	\$0	(\$194,881)	(\$194,881)
Minor Capital	\$0	(\$17,880)	(\$17,880)
Miscellaneous Line Items	\$0	(\$6,953)	(\$6,953)
Bank Charges	\$0	(\$38,577)	(\$38,577)
Licenses & Permits	(\$101,714)	\$73,332	(\$28,382)
Other Gen. Rev./User Fees/GIS User Fees	\$0	\$42,815	\$42,815
Net Total	(\$101,714)	(\$142,144)	(\$243,858)

ENGINEERING**VARIANCE DESCRIPTION**

The total departmental year-end variance is: **(\$243,858)** *Deficit*

The Engineering department is reporting a year-end deficit of (\$243,858).

Salaries/ Work Auth Recoveries: (\$194,881)

The department is reporting a year end net deficit of (\$194,881) in Salaries and Work Auth Recoveries due to Joint Job Evaluation (JJE) decisions, retro payments and the negotiated signing bonus resulting from the collective agreement settlement contributed to a salary shortfall at year end. Further, contributing to this deficit is the payout for the National Day of Truth and Reconciliation holiday, as well as, staff entry at higher steps levels than originally budgeted. It should be noted that deficits related to job evaluations and collective agreement settlements are offset within the Corporate Accounts by the contingency provisions that exist for these purposes.

Minor Capital: (\$17,880)

The deficit is due to unanticipated costs for facility improvements related to staff complement.

Miscellaneous Line Items: (\$6,953)

This deficit is due to mainly an unanticipated increase in field inspections as a result of an increase subdivision development.

Bank Charges: (\$38,577)

Further contributing is a deficit of (\$38,577) in bank charges. This item has traditionally been in a deficit as credit card payments are on the rise and these payment methods incur additional banking fees for the department.

Licenses & Permits: (\$28,382)

There is a Covid Variance due to Sidewalk Cafe permits being waived for 2022. As previously reported to Council through the 2021 & 2022 budget reports, this resulted in a COVID-related deficit of approximately (\$101,714) based on the level of interest that occurred in 2020-2022. Other permits such as driveways and sewers have resulted in a surplus of \$73,332.

Other General Revenue / User Fees / GIS User Fees: \$42,815

Other General Revenue and User Fees resulted in a surplus of \$42,815. This is based on current fees issued as a result of increases in construction activities.

POLLUTION CONTROL

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$21,337,790)
Annual Expense Budget	n/a	n/a	n/a	\$21,337,790
Annual Net Budget	n/a	n/a	n/a	\$0
Annual Net Variance	n/a	n/a	n/a	n/a
Variance as a % of Gross Budget	n/a	n/a	n/a	n/a

Historical amounts are not available due to realignment of departments.

2022 Portion of Net Municipal Levy

n/a

2022 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union:	3.0	FTE
Local 543:	8.7	FTE
Local 82:	44.0	FTE
Total	64.7	FTE

VARIANCE DESCRIPTION

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

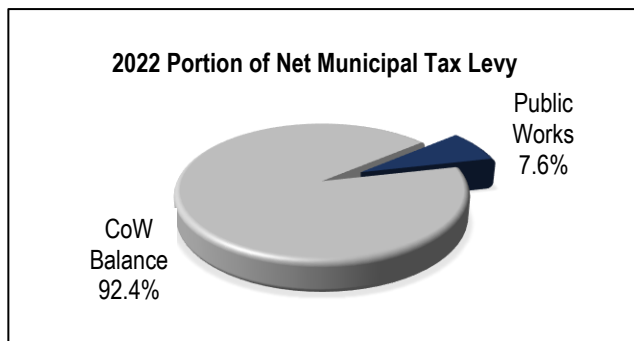
Please see the Sewer Surcharge submission for details related to the Pollution Control variance.

PUBLIC WORKS


DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$28,785,172)	(\$30,629,406)	(\$27,330,228)	(\$29,641,435)
Annual Expense Budget	\$55,964,369	\$59,855,262	\$56,609,038	\$58,680,331
Annual Net Budget	\$27,179,197	\$29,225,856	\$29,278,810	\$29,038,896
Annual Net Variance	\$46,727	(\$1,407,608)	(\$2,606,219)	(\$2,935,920)
Variance as a % of Gross Budget	0.1%	(2.4%)	(4.6%)	(5.0%)



2022 Budgeted Full Time Equivalent (FTE)



Management:	32.0	FTE
Non-Union:	19.0	FTE
Local 543:	83.0	FTE
Local 82:	83.2	FTE
Total	217.2	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary and Wage – All Staff and Students	\$0	\$754,192	\$754,192
WSIB	\$0	\$97,603	\$97,603
Immaterial Line-by-Line	(\$28,760)	\$97,003	\$68,243
Fuel	\$0	(\$94,854)	(\$94,854)
Equipment Rentals, Purchases, and Repairs	\$0	(\$185,332)	(\$185,332)
Overtime	\$0	(\$216,879)	(\$216,879)
Winter Control	\$0	(\$278,760)	(\$278,760)
Materials / Parts	\$0	(\$281,374)	(\$281,374)
Landfill Tipping Fees	\$0	(\$341,874)	(\$341,874)
Accident Repairs	\$0	(\$374,856)	(\$374,856)
Revenue - All Divisions	(\$349,290)	(\$549,508)	(\$898,798)
Contracted Services	\$0	(\$1,183,231)	(\$1,183,231)
Net Total	(\$378,050)	(\$2,557,870)	(\$2,935,920)

PUBLIC WORKS

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$2,935,920)** **Deficit**

Salary and Wage: \$754,192

PW Operations has finished 2022 with an overall surplus of \$754,192 related to salary and wage costs. This surplus in salary and wage costs 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, long term disability, staff appointments into new positions and the hiring of extra staff to accommodate heavy work load situations where required. The salary and wage variances are not considered to be pandemic related.

WSIB: \$97,603

PW Operations has finished 2022 with an overall surplus of \$97,603 related to reduced WSIB costs for the year related to injuries and pensions in all Divisions. PW Operations plans to submit a budget reduction for Council consideration for 2024 related to WSIB costs. This variance is not considered to be pandemic related.

Immaterial Line-By-Line: \$68,243

Overall immaterial line-by-line variances result in a surplus of \$68,243 for 2022 which includes an overall surplus of \$97,003 not considered to be pandemic related, and a deficit of (\$28,760) related to immaterial purchases of operating and other supplies directly related to the pandemic.

Fuel: (\$94,854)

PW Operations has finished 2022 with an overall deficit of (\$94,854) related to all fuel types. This net deficit is the sum of the pricing deficits and consumption surpluses for the year. A 2023 operating budget issue has been approved by Council to make necessary adjustments to the consumption related budgets for fuel, which should mitigate material consumption variances in future years. The fuel variance is not considered to be pandemic related.

Equipment Rentals: (\$185,332)

PW Operations has finished 2022 with an overall deficit of (\$185,332) related to equipment rentals largely due to the use of sewer surcharge funded equipment in the levy funded operations in 2022. Equipment related variances are not considered to be pandemic related.

Overtime: (\$216,879)

PW Operations has finished 2022 with an overall deficit of (\$216,879) related to overtime as a result of the vacancies across the department as well as increased work done to support capital programs outside of the normal work day hours. A portion of the overall overtime deficit related to capital programs is offset with revenue for capital recoveries.

Winter Control: (\$278,760)

PW Operations has finished 2022 with an overall deficit of (\$278,760) related to the winter control service.

Materials and Parts: (\$281,374)

PW Operation has finished 2022 with an overall deficit of (\$281,374) related to materials and vehicle/equipment parts across the department, not attributable to the ongoing pandemic. Various material and part costs were higher than anticipated for the year with some of the additional cost offset by revenue surpluses related to recoverable work performed for capital programs as well as additional Fleet recoveries for repairs and maintenance of vehicles and equipment not included in the dedicated corporate fleet. Council approved several budget issues for 2023 that will increase the materials and parts budgets in several Divisions going forward, which should help mitigate future material variances experienced.

PUBLIC WORKS

Landfill Tipping Fees: (\$341,874)

PW Operations has finished 2022 with a deficit of (\$341,874) related to increased landfill tipping fees for increased tonnage in 2022. A 2023 budget adjustment was approved by Council to increase the landfill tipping fee budget by 5,000 tonnes, which is expected to mitigate future material deficits related to landfill tipping fees, not related to the ongoing pandemic.

Accident Repairs: (\$374,856)

PW Operations has finished 2022 with a deficit of (\$374,856) related to the net accident repair costs for streetlights, signals, signs, and right-of-way repairs such as guard rails and fencing. Accident repair costs are not related to the pandemic. Council approved a budget issue for 2023 that will slightly increase accident repair budgets in Traffic and Maintenance going forward which will help reduce future variances experienced.

Revenue: (\$898,798)

PW Operations has finished 2022 with an overall revenue deficit of (\$898,798) of which approximately (\$349,290) can be directly attributable to the pandemic related to lost Parking Enforcement revenue for tickets. A deficit of (\$549,508) has also been realized related to non-COVID revenue collection; specifically, related to non-recoverable services provided throughout the year such as 311 call response and various services provided for community events such as open streets. A revenue deficit has also been realized related to reduced parking ticket revenue not related to the pandemic, but related to reduced contractor staff available to enforce throughout 2022. In addition, staff recovery revenue was lower than budgeted in the Technical Support and Field Services Divisions as a result of the annual position gapping.

Contracted Services: (\$1,183,231)

PW Operations has finished 2022 with a net deficit of (\$1,183,231) related to all contracted services across Public Works. The overall net deficit is not related to the pandemic. There are several surpluses realized for the year including surpluses related to reduced parking enforcement services due to staff shortages, reduced Fleet outside service costs, reduced cost for the clean the city service, reduced cost for yard waste collection, reduced cost for leachate, and reduced costs for traffic maintenance. Offsetting the surpluses realized are several deficits including deficits for increased residential garbage collection and disposal services due to increased tonnage, increased streetlight maintenance costs due to the aging infrastructure and cost to maintain, increased locating costs for signals and streetlights in the first year of bringing the service in house, and increased costs for road/alley/sidewalk maintenance services. Council approved several budget issues for 2023 that will increase contracted services budgets in several Divisions going forward, which should help mitigate future variances experienced.

MITIGATING STEPS

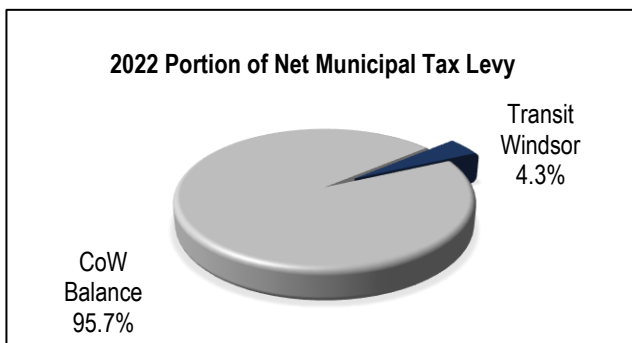
Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible.

TRANSIT WINDSOR


DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$21,635,263)	(\$21,175,090)	(\$21,264,650)	(\$22,896,391)
Annual Expense Budget	\$36,061,034	\$36,294,433	\$36,851,094	\$39,317,934
Annual Net Budget	\$14,425,771	\$15,119,343	\$15,586,444	\$16,421,543
Annual Net Variance	\$123,288	\$658,202	\$792,839	(\$1,048,416)
Variance as a % of Gross Budget	0.3%	1.8%	2.2%	(2.7%)



2022 Budgeted Full Time Equivalent (FTE)



Management:	23.0	FTE
Non-Union:	7.0	FTE
Hourly	251.0	FTE
Total	281.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Transit Windsor Revenue	(\$5,485,784)	(\$1,159,940)	(\$6,645,724)
Commissions Revenue	(\$99,626)	\$100,000	\$374
Advertising Revenue	\$40,050	(\$30,000)	\$10,050
Other Professional Service External	(\$16,414)	\$58,900	\$42,486
Other Operating, Minor Apparatus, Vehicle Rental	(\$36,442)	\$4,989	(\$31,453)
Travel, Training, Conference	\$6,444	\$3,170	\$9,614
Facility Operations- Labour Internal	\$51,354	(\$12,311)	\$39,043
Advertising Expenses	\$38,672	\$0	\$38,672
Vehicle Maintenance and Parts	(\$977,242)	\$72,499	(\$904,743)
Program Supplies	\$135,468	(\$23,952)	\$111,516
Commission Expenses	\$60,591	\$0	\$60,591
Fees and Service Charges Expense	\$265,758	\$30,000	\$295,758
Motor Fuel and Oil and Lubricants	\$1,078,397	(\$1,660,548)	(\$582,151)
Salary and Wages and Overtime	(\$723,226)	\$2,498,340	\$1,775,114
Workmen's Compensation	\$0	(\$25,562)	(\$25,562)
Other Minor Transit Windsor Variances	\$0	(\$14,181)	(\$14,181)
Government Funding Safe Restart	\$4,772,180	\$0	\$4,772,180
Net Total	(\$889,820)	(\$158,596)	(\$1,048,416)

TRANSIT WINDSOR

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$1,048,416)** **Deficit**

Transit Windsor ended 2022 with an overall deficit of (\$1,048,416) after allocating the balance of \$4,772,180 of the Safe Restart Grant Funding (Phase 3&4), to the Transit Windsor operating budget. Safe Restart funding was provided by the Government of Ontario to mitigate the impacts of the COVID-19 Pandemic. Of the total deficit, (\$889,820) is related to COVID impacts, while (\$158,898) is related to Non-COVID Impacts.

It should be noted that, as per the Safe Restart Funding guidelines, actual revenues and expenses are being compared to the 2020 (Pre-COVID) Operating Budget. The City variance compares 2022 actuals to the 2022 Operating Budget. The COVID variance is based on Safe Restart guidelines and hence while determining the City variance, it has resulted in higher non COVID variance in various accounts.

Transit Revenue: (\$6,645,724)

During 2022, Transit Windsor operated at an enhanced Saturday service level from January 1 to September 3 2022, and returned to full service (with the exception of the Tunnel Bus) on Sept. 4, 2022. The Tunnel Bus resumed operations on November 27, 2022. During 2022, Transit continued to experience lower ridership, hence the fares collected were substantially reduced from expected levels. The tuition-based pass program at the University of Windsor (U-Pass) was also suspended until Sept., 2022, resulting in no revenue being received from that program. This has resulted in a significant loss of revenue for Transit leading to a year-end deficit of (\$6,645,724) in the Transit Revenue account. All except for (\$1,159,940) was due to COVID-19. The reason for non-COVID is due to Safe Restart guidelines stated above.

Commissions Revenue: \$374

Commission Revenue was reduced to \$0.00 for the 2022 budget, due to the permanent closure of Greyhound Canada. The requirement of the Safe Restart program to compare the current actuals to the 2020 budget, which showed a projection of \$100,000, has resulted in a Non-COVID surplus variance of \$100,000 and a COVID deficit variance of (\$99,626), with an overall year end variance of \$374 for 2022. The minimal surplus of \$374 is attributable to quarterly payments from Metro Catering that were generated at WITT and posted to this account. This will not be flowing through this account in 2023.

Advertising Revenue: \$10,050:

The year end variance for Advertising is a surplus of \$10,050. Due to the requirement of the Safe Restart program to compare the current actuals to the 2020 budget, there is a projected Non-COVID deficit variance of (\$30,000) and a surplus COVID variance of \$40,050. Transit Windsor receives advertising revenue from Street seen Media monthly, for advertising space on Transit Windsor's buses and shelters. The annual revenue received for these items were higher than budget the new contract with them resulting in a COVID surplus of \$40,050. This revenue increase has been brought forward in the 2023 Operating budget.

Other Professional Services External: \$42,486

This account finished the year with a surplus of \$42,486. The COVID deficit variance of (\$16,414) can be attributed mainly to additional security which was required at the Windsor International Transit Terminal (WITT) from January to September 2022, while the Non-COVID surplus variance of \$58,900 is due to the difference between the 2022 and 2020 budgets (Safe Restart guidelines).

TRANSIT WINDSOR

Other Operating Supplies and Vehicle Rental: (\$31,453)

Due to COVID, increased cleaning has resulted in an overall increase to the Operating Supplies and Minor Apparatus expense accounts. There was an increase in vehicle rental costs, also COVID related. Hence the total year-end COVID related deficit in this category is (\$39,064). The year end Non-COVID surplus variance is \$4,989 in the Operating and Other Supplies account. The overall result is a deficit of (\$31,453) in this category.

Travel, Training, Conference: \$9,614:

There has been a reduction to travel, training, and conference spending due to COVID. This has resulted in a year end surplus of \$6,444 related to COVID-19 and \$3,170 Non-COVID related. Overall, the year end surplus for this category is \$9,614. The Non-COVID surplus is due to the difference between the 2022 and 2020 budgets (Safe Restart guidelines).

Facility Operations-Labour INTERNAL: \$39,043

Due to reduced use of facilities in early 2022, caretaking and general facility maintenance expenses were reduced. This has resulted in a year end surplus of \$51,354 attributable to COVID-19. The Non-COVID deficit is variance of (\$12,311). The overall result is a surplus of \$39,043 in this category.

Advertising Expenses: \$38,672

Due to COVID-19, Transit Windsor continued reduced advertising through the first part of 2022. As Transit returned to full service in Sep 2022, regular advertising resumed for the remainder of the year to encourage increased ridership. The year end surplus of \$38,672 is entirely COVID related.

Vehicle Maintenance and Parts: (\$904,743)

The vehicle maintenance and parts accounts ended up in a year end deficit of (\$904,743). The COVID deficit of (\$977,242) is largely due to the cost of driver safety barriers which were installed in the buses. The Non COVID surplus of \$72,499 can be attributed to the difference between the 2022 and 2020 budgets for this category, as per Safe Restart guidelines as previously discussed.

Program Supplies and Computer Software expenses: \$111,516

Due to COVID-19, the required inventory of Smart Cards and special event tickets has been significantly less, resulting in a projected year end COVID related surplus of \$135,468. Offsetting this surplus was increase in computer software expenses of (\$23,952). The total impact of these expenses resulted in a COVID surplus of \$135,468 and non COVID deficit of (\$23,952). The non COVID variance will be monitored and addressed in the operating budget process/budget reallocations.

Commissions Expense: \$60,591

Transit Windsor pays commissions to third party vendors for the sale of passes and tickets. Reduced levels of ridership mainly in the first three quarters of 2022 have contributed to the year end surplus of \$60,591, attributable to COVID-19.

Fees and Service Charge Expenses: \$295,758

Due to COVID-19 and the resulting border restrictions the Tunnel Bus service resumed only on Nov 27, 2022. The savings in tunnel toll charges resulted in a year end COVID surplus variance of \$265,758. The balance of the surplus is a Non-COVID variance of \$30,000, caused by the Safe Restart Funding requirement to compare 2022 actuals to 2020 budget amounts, as stated above.

TRANSIT WINDSOR

Motor Fuels and Oil and Lubricants: (\$582,151)

Due to reduced services until August 2022, the fuel and oil and lubricant accounts ended up in surplus of \$1,078,397 due to COVID-19. The Non-COVID impact due to increased prices for fuel, oil, and lubricants in 2022 is a deficit of (\$1,660,548). Overall, the year end deficit is (\$582,151) for these expenses.

Salary, Wages and Overtime: \$1,775,114

2022 continued to be challenging for Transit, resulting in a decision to operate at reduced service levels until August 2022. The Tunnel started operations only on Nov 27, 2022 and there was no special events service offered in 2022.

The reduction in service required fewer buses to be on the road and therefore fewer operators required to provide the service. However with additional COVID-19 bus cleaning and disinfecting, along with additional janitorial requirements, the operators were redeployed to assist with these tasks. As a result, Transit experienced a surplus in the salary, wages and overtime accounts. Transit ended 2022 with a \$1,775,114 overall surplus in the salary, wage and overtime accounts. This comprised on COVID deficit of (\$723,226) and non COVID deficit of surplus of \$2,498,340. The non-COVID activity, such as employees being off of work without pay for other reasons not related to COVID-19 and Safe Restart guidelines as stated above.

Workers Compensation : (\$25,562)

Transit Windsor's workers compensation expense varies based on the required compensation claims. Transit ended 2022 with a deficit of (\$25,562). This deficit is not related to COVID-19 impacts.

Other Minor Transit Windsor Variances :(\$14,181)

Transit Windsor had various expense and revenue accounts that ran a variance during 2022. The majority of the individual accounts included in this total ended 2022 with less than a \$50,000 variance. In total, a deficit of (14,181) was considered non COVID-19 related.

Government Funding and Handi Transit (COVID): \$4,772,180

Transit Windsor was able to allocate \$4,695,180 to the operating budget from the Safe Restart Phase 3 and 4 funding provided through the Federal and Provincial governments in order to mitigate all the pandemic-related deficits experienced during 2022. The Safe Restart submission for City of Windsor includes Handi-Transit. In 2022 , Handi Transit reported a surplus of \$77,000 which reduced the City's draw from the Safe Restart Reserve. The actual expenses for the City is \$4,772,180. Hence the difference was recovered from Handi Transit.

MITIGATING STEPS

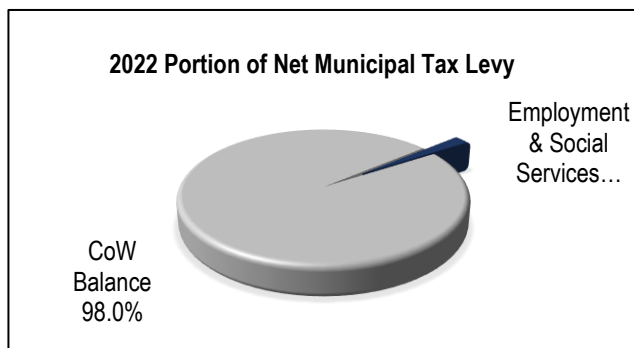
Transit Windsor has worked hard in 2022 to continue to provide transit service amidst numerous challenges. Lower ridership in the first three quarters has led to both reduced revenues and expenses in 2022. However, since resuming full service on September 1, 2022, ridership has rebounded to near normal levels (90%+). Therefore, Transit Windsor finished strong in Q4 2022.

EMPLOYMENT & SOCIAL SERVICES


DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$109,838,509)	(\$108,882,445)	(\$108,913,554)	(\$93,448,255)
Annual Expense Budget	\$117,503,235	\$116,969,007	\$116,559,418	\$101,037,567
Annual Net Budget	\$7,664,726	\$8,086,562	\$7,645,864	\$7,589,312
Annual Net Variance	\$346,682	\$1,673,697	\$1,568,805	\$1,267,504
Variance as a % of Gross Budget	0.3%	1.4%	1.3%	1.3%



2022 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	18.0	FTE
Non-Union	5.0	FTE
Local 543	190.0	FTE
Total	214.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
CDHO & Social Policy & Planning	\$0	\$22,403	\$22,403
Ontario Works (OW) Program Delivery:	\$45,187	\$1,198,410	\$1,243,597
<i>Salary and Benefit (OW)</i>	\$45,187	\$780,845	\$826,032
<i>Employment Related Costs (OW)</i>	\$0	\$383,620	\$383,620
<i>Other Miscellaneous Expenses (OW)</i>	\$0	\$33,945	\$33,945
Other Employment Services	\$0	\$11,578	\$11,578
100% Municipal Assistance	\$0	(\$10,074)	(\$10,074)
Net Total	\$45,187	\$1,222,317	\$1,267,504

EMPLOYMENT & SOCIAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$1,267,504** **Surplus**

Human & Health Services Office - \$22,403

The Human & Health Services Office year-end surplus of \$22,403 is mainly attributable to additional salary recoveries for increased staff time dedicated to Homelessness programs.

Ontario Works (OW) Program Delivery - \$1,243,597

Ontario Works Program Delivery ended the year with a net City surplus of \$1,243,597 comprised of the following: Staffing costs are lower than budget by \$826,032 resulting mainly from gapping. COVID-19 related salary surplus accounts for \$45,187. Lower Employment Related Expenses (ERE) added \$383,620 to the surplus. OW caseload sizes were below the pre-pandemic levels during the year and as a result the number of bus passes and employment supports were below historical averages. The surplus of \$33,945 in other miscellaneous accounts such as Office Supply, Postage, and Internal Program Support, resulted from incorporating more efficient, cost-saving business processes.

Other Employment Services - \$11,578

Other Employment Services, which include Employment Ontario Programs funded by Ministry of Labour, Immigration, Training and Skills Development, ended the year with a minor surplus of \$11,587 as a result of salary gapping.

100% Municipal Assistance and OW Financial Assistance - (\$10,074)

The nominal deficit of (\$10,074) is the result of discretionary benefit costs being higher than expected.

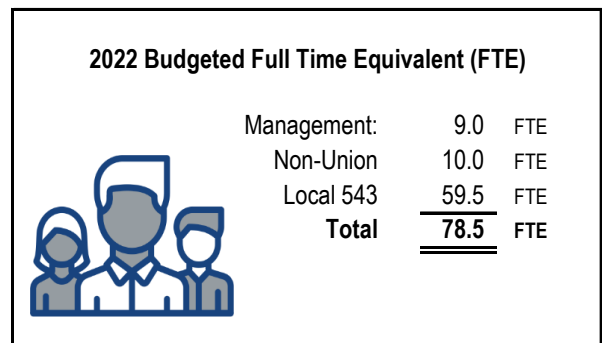
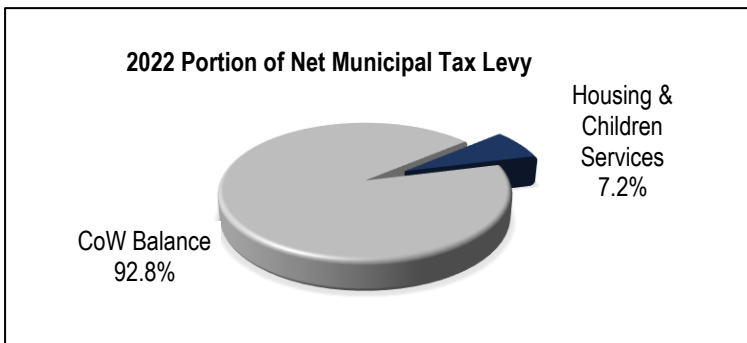
HOUSING & CHILDREN SERVICES

DEPARTMENTAL OVERVIEW

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

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$97,771,797)	(\$97,404,344)	(\$91,607,808)	(\$101,618,222)
Annual Expense Budget	\$121,414,027	\$121,172,301	\$116,465,816	\$129,200,728
Annual Net Budget	\$23,642,230	\$23,767,957	\$24,858,008	\$27,582,506
Annual Net Variance	\$50,377	\$1,664,625	\$43,423	(\$1,406,961)
Variance as a % of Gross Budget	0.0%	1.4%	0.0%	(1.1%)



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
WEHC Additional Expenditures and Revenue Loss	\$0	(\$2,525,145)	(\$2,525,145)
Non-Profit Lower Subsidy Payments	\$0	\$961,115	\$961,115
Federal Block Funding Loss	\$0	(\$567,941)	(\$567,941)
Housing Serv. / WEHC County Rev. Increase	\$0	\$112,295	\$112,295
Housing Services Administration	\$0	\$155,470	\$155,470
Homelessness Prevention Plan (HPP)	\$0	\$7,291	\$7,291
Covid-19 Expenditures (Homelessness & Childcare)	\$10,284,146	\$0	\$10,284,146
Covid-19 Revenue (Homelessness & Childcare)	(\$10,284,146)	\$0	(\$10,284,146)
Emergency Preparedness	\$0	(\$133,120)	(\$133,120)
Children's Services	\$0	\$283,925	\$283,925
Pathway to Potential Surplus	\$160,443	\$138,706	\$299,149
Net Total	\$160,443	(\$1,567,404)	(\$1,406,961)

HOUSING & CHILDREN SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$1,406,961)** *Deficit*

As detailed below, a combined year-end City deficit of **(\$1,406,961)** was realized for **Housing and Children's Services and Windsor Essex Community Housing Corporation (WEHC)**.

Housing Services and WEHC combined realized a net city deficit of **(\$1,864,206)**.

WEHC incurred a net city subsidy deficit of **(\$2,525,145)** as a result of increased maintenance and unit restoration costs in the portfolio. General Revenue (rent and other income) has increased (vs budget) but this is outweighed by cost increases experienced in maintenance and repairs as a result of both increasing vacancy repairs as well as increased supplier/contractor pricing. WEHC also experienced a significant increase in costs as a result of a large number of one-time insurance loss events in 2022.

Adding to this deficit was a net City deficit of **(\$567,941)** due to the loss of Federal Block Funding from the Federal government for both WEHC and Non Profit Housing. Offsetting these deficits is a net city subsidy surplus of **\$961,115** due to lower mandated subsidy payments being required by service providers in 2022, as well as from the reconciliation of service provider fiscal year-end reports. A net city surplus of **\$112,295** due to higher than budgeted County revenue and **\$155,470** due to staff gapping also offsets the overall deficit for Housing and WEHC.

The Homelessness Prevention Plan (HPP) budget ended the year with a small City surplus of **\$7,291**. In 2022, a City budget carryover of \$500,000 was requested to offset anticipated 2023 budget pressures in the HPP budget.

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

Emergency Preparedness realized a net city deficit of **(\$133,120)** primarily related to the emergency evacuation of an privately-owned apartment building at 1616 Ouellette Avenue and temporary emergency shelter that was operated by Administration and partnering agencies to support displaced residents for three weeks.

Children's Services ended the year with a City surplus of **\$283,925**. Child Care programs realized a net city surplus of **\$99,111** due to Children's Services staying within the Province's Municipal contribution requirement. Adding to the Child Care surplus is a **\$69,915** net city surplus due to county revenue being higher than budgeted. In addition, EarlyON programs realized a net city surplus of **\$114,899** as a result of EarlyON centres operating at reduced hours at the beginning of 2022 due to the pandemic and cost recoveries for staff being seconded to other areas during this period.

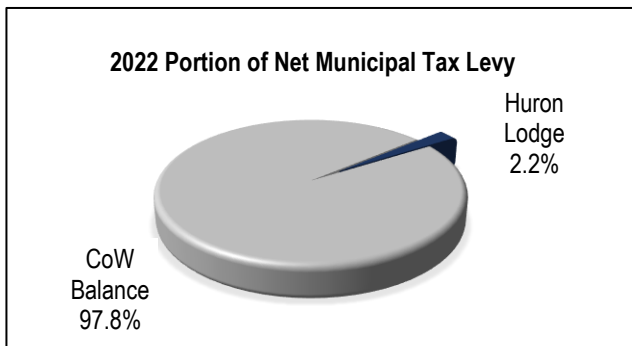
Pathway to Potential (P2P) ended the year with a City surplus of **\$299,149** primarily due to the ripple effect of COVID-19 and gradual return to pre-COVID utilization of transit, recreation, culture and art programs. Although the City's Recreation Department has resumed programming, the slow return to recreational activities by P2P-eligible families is leading to a surplus. Pathway to Potential, in partnership with the Recreation and Communication Departments continues to promote the low-income discount through a multimodal media campaign to ensure families are aware in addition to Recreation's new Centralized Registration and Intake Line. Recreation expanded access to summer day camp programming to seven locations and P2P doubled the number of weeks eligible families can benefit. Additionally, Adventure Bay reopened during the summer and P2P sponsored a special summer and fall membership rate for eligible families after a two year hiatus. Transit Windsor was operating at a reduced service level earlier this year which resulted in lower ridership and resumed to their full-service level in September. Demand for affordable bus passes has not returned to pre-pandemic amounts. Transit Windsor and P2P continue to work together to increase awareness of the Affordable Pass Program (APP) through new awareness campaigns. Any P2P Recreation or APP saving being projected in Housing & Children's Services, will be offset by corresponding revenue losses in Recreation and Transit departments.

HURON LODGE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$16,508,537)	(\$16,950,506)	(\$18,004,118)	(\$18,059,248)
Annual Expense Budget	\$23,995,061	\$24,747,809	\$26,132,683	\$26,521,327
Annual Net Budget	\$7,486,524	\$7,797,303	\$8,128,565	\$8,462,079
Annual Net Variance	\$2,296	\$1,033,330	\$522,202	\$1,060,768
Variance as a % of Gross Budget	0.0%	4.2%	2.0%	4.0%



2022 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union	4.0	FTE
ONA:	23.0	FTE
Local 543	188.7	FTE
Total	224.7	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Ministry of Long-Term Care Funding	1,997,691	\$3,424,143	\$5,421,834
Equipment Purchases	(\$66,401)	(\$187,862)	(\$254,263)
Purchased Service	(\$401,511)	\$5,625	(\$395,886)
Accommodation Revenue	(\$331,385)	(\$82,185)	(\$413,570)
Maintenance Building & Equipment	(\$240,288)	(\$308,399)	(\$548,687)
Supplies and PPE	(\$186,633)	(\$399,145)	(\$585,778)
Salary	(\$794,901)	(\$1,367,982)	(\$2,162,883)
Net Total	(\$23,428)	\$1,084,195	\$1,060,768

HURON LODGE

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$1,060,768** *Surplus*

Ministry of Long-Term Care (MLTC) Funding: \$5,421,834

Huron Lodge ended the year with a surplus in the Ministry of Long-Term Care (MLTC) funding account primarily due to Non-COVID-19 provincial funding programs which include \$2,001,173 for Staffing and Training to increase direct care staffing hours, \$1,093,613 for the PSW wage enhancement and Temporary Retention Incentive for Nurses and \$131,458 to support the implementation of medication safety equipment and \$197,899 in per diem funding increases. Additionally, COVID-19 funding in the amount of \$1,997,691 was received for incremental costs, infection prevention control staff and training and lost resident revenue due to the pandemic and minor capital. The corresponding deficits in the expense categories are described below.

Equipment Purchases : (\$254,263)

The majority of this deficit (\$187,862) is due to Non-COVID-19 related expenditures which are fully funded for nursing and medication safety equipment. COVID-19 equipment purchases to aid in the infection control, facilitate isolation and to operate under COVID-19 legislation totaled (\$66,401).

Purchased Services: (\$395,886)

Huron Lodge incurred additional costs for purchased services due to COVID-19 in the form of additional caretaking services for infection prevention and control and security services for COVID-19 testing and adherence activities in the amount of (\$401,511). A small Non-COVID-19 surplus due to gapping in spiritual care services brings the overall negative variance to (\$395,886) for purchased services.

Accommodation Revenue: (\$413,570)

The majority of this variance (\$331,385) was due to a reduction in revenue coming from the residents for their accommodations due to the COVID-19 pandemic which the MLTC provided the home funding for and forms part of the COVID-19 surplus funding received in the MLTC funding category. The Non-COVID-19 negative variance of (\$82,185) is due to the delay in expected annual rent rate increases for the past 2 years and occupancy. Huron Lodge is admitting residents who are frailer with conditions that are more severe. As such, admission assessments are multifaceted requiring more resources and time to mitigate risks associated with integrating new residents into the current home's population. In addition, the home is discharging residents more frequently. This means there are more empty bed days in the home influencing the occupancy rates and accommodation revenue received.

Building and Equipment Maintenance : (\$548,687)

Non-COVID-19 related major emergency repairs to the chillers in order to maintain the legislated air conditioning requirements of the Act in the amount of (\$192,933). Other significant HVAC repairs and costs associated with the planned electrical outages due to Cabana Rd construction caused negative variances of (\$40,939) and (\$29,923) respectively. Huron Lodge also had some flooring replaced that was beyond the state of repair totaling (\$44,604). Also adding to the deficit are COVID-19 related costs of (\$240,288) funded from the MTLC for COVID prevention and containment minor capital equipment and modifications to the building for social distancing.

Supplies and Personal Protective Equipment (PPE): (\$585,778)

In order to prevent the spread of COVID-19 and adhere to the additional COVID-19 legislation, additional supplies relating to PPE, and sanitizing agents and paper products to protect all staff, residents and visitors of Huron Lodge totalled (\$186,633). These COVID-19 expenditures are funded from the COVID-19 funding. The Non-COVID-19 negative variance of (\$399,145) in supplies for the home is due to the unpredictable increases in various food and paper supplies.

HURON LODGE

Salary Accounts: (\$2,162,883)

The deficit of (\$1,367,982) in salaries is comprised of unbudgeted Non-COVID-19 Salary expenditures related to increasing staffing levels to meet the resident direct care hour targets set by the MLTC. Huron Lodge is working with Human Resources and Finance departments to fill the positions necessary to meet the MLTC targets and adjust the budget accordingly as approved by S172/2021 CR35/2022 CAO297/2023. Other unbudgeted Non-COVID-19 salary expenditures include the personal support worker wage enhancement and the temporary retention incentive for registered nurses. These are mandatory shift premiums and bonuses imposed and fully funded by the MLTC. The COVID-19 deficit in salaries amounts to (\$794,901) and is related to the deployed staff from other departments assisting with screening and COVID testing and additional shifts for infection prevention and control, which are offset with COVID-19 funding from the MLTC.

MITIGATING STEPS

The department is actively working with Human Resources to fill the positions that have been in added in order to use the new Staffing Supplement Funding and meet the targets set out by the province.

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

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

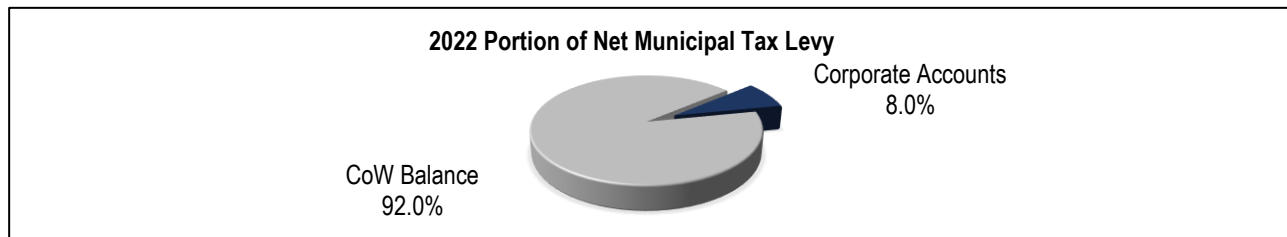
The MLTC increased the Accommodation rates in October of 2022. As such, the department is not expecting Non-COVID-19 variances in the Accommodation Revenue category in 2023 should occupancy not be compromised.

CORPORATE ACCOUNTS

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$216,031,073)	(\$217,748,697)	(\$131,127,456)	(\$135,372,275)
Annual Expense Budget	\$237,806,759	\$242,097,940	\$162,129,721	\$219,926,715
Annual Net Budget	\$21,775,686	\$24,349,243	\$31,002,265	\$84,554,440
Annual Net Variance	\$1,682,005	\$3,648,165	\$2,491,934	\$5,297,210
Variance as a % of Gross Budget	0.7%	1.5%	1.5%	2.4%



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Corporate Salary & Wage Provision	\$0	\$4,864,683	\$4,864,683
Budget Stabilization Reserve Transfer	\$0	\$2,700,000	\$2,700,000
Interest Revenue		\$2,460,308	\$2,460,308
Capital Interest Income	\$0	\$964,106	\$964,106
Fringe Benefits	\$0	\$2,929	\$2,929
Other Miscellaneous	\$0	(\$967)	(\$967)
Corporate Utilities	\$0	(\$106,430)	(\$106,430)
Property Tax Levy	(\$141,675)	\$0	(\$141,675)
Other Funding Sources Recoveries	\$0	(\$960,642)	(\$960,642)
YQG & Windsor-Detroit Tunnel Dividends	(\$2,000,000)	\$0	(\$2,000,000)
Casino Revenue	(\$2,485,102)	\$0	(\$2,485,102)
Net Total	(\$4,626,777)	\$9,923,987	\$5,297,210

CORPORATE ACCOUNTS

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$5,297,210** **Surplus**

Corporate Salary & Wage Provision: \$4,864,683

The Corporate Salary & Wage Provision account includes corporate provisions and accruals for various collective agreements and personnel related matters. This account has ended the year with a surplus of \$4,864,683. Annual corporate provisions for job evaluation (JJE) increases, unanticipated WSIB costs, overtime for eligible non-union members, and a general contingency provision contributed to a surplus of \$1,664,683. It should be noted that this surplus is offset by various deficits experienced across various line items in departmental budgets. In addition, \$2,200,000 of the surplus is related to a corporate provision for unsettled contracts related to the Non-Union and CUPE employee groups along with a \$1,000,000 provision for retroactive payment for the 2021 National Day of Truth & Reconciliation. Both of these provisions result in surplus funding that offsets the equivalent deficits experienced within the departmental budgets for the same purpose.

Budget Stabilization Reserve Transfer: \$2,700,000

This corporate contingency totalling \$2,700,000 was not transferred to the Budget Stabilization Reserve (BSR) in 2022 in order to offset overall deficits experienced by the Corporation.

Interest Revenue: \$2,460,308

A \$2.46M surplus in interest revenue is due to the timing impacts of a rising interest rates environment on liquid holdings and the renewal of maturities.

Capital Interest Income: \$964,106

A year-end surplus of \$964,106 is mainly due to increasing interest rates resulting from the Bank of Canada's rate increases in 2022.

Fringe Benefits \$2,929

Although Fringe Benefits ended 2022 in deficit of approximately (\$1.5) million, the deficit was mitigated by a transfer from the Fringe Stabilization Reserve.

GreenShield (\$1,484,013): The deficit in the Greenshield account is due to the gap between the budget and premium costs as the Green Shield Benefits Budget has not been increased in several years. The decision to take on the risk was made as a result of the healthy surpluses received in the previous few years which has offset the variance between the budget and the premiums costs. In 2022, the surplus did not materialize as it has in the previous few years, which resulted in a deficit.

Group Life Insurance \$1,103,335: Group Life Insurance ended 2022 in a \$1,103,335 surplus due to the less than average death claims, which resulted in a large surplus cheque at year-end.

Short Term Disability (Transit Windsor) (\$354,781): The deficit of (354,781) is due to the larger number and more lengthy claims in 2022. Since 2020 the monthly average cost of claims has risen significantly from an average of \$55,000 over the last two years to \$80,000 in 2022, which would include COVID-19 claims.

Long Term Disability Payments \$94,699: A surplus of \$94,699 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 (\$1,053,510): The Payroll Fringe Accounts which include CPP, EI, EHT and Sick Leave Gratuity ended the year in a total deficit of (\$1,053,510) due to multiple negotiated payouts that were budgeted for elsewhere within the corporate salary and wage account.

OMERS \$213,186: This variance represents less than a 1% surplus of the \$24,750,000 budget, which is not material.

CORPORATE ACCOUNTS

Transfer To/From Fringe Reserve \$1,484,013: A transfer from the Fringe Benefit Stabilization Reserve was necessary to offset the large variance in the overall Fringe Benefit Accounts.

Other Miscellaneous: (\$967)

A year-end deficit of (\$967) is a result of various miscellaneous items within the Corporate Accounts budget.

Corporate Utilities: (\$106,430)

A deficit of (\$324,990) related to Corporate Utilities was driven by a combination of the return to pre-pandemic consumption levels and rate pressures, this is offset by a \$218,560 surplus in Utilities related to Roseland

Electricity: \$204,710

A year end surplus of \$204,710 in Electricity was driven by the return to pre-pandemic consumption levels offset by lower than anticipated rates.

Water: (\$557,467)

A year end deficit of (\$557,467) in Water was driven by the return to pre-pandemic consumption levels and rate pressures

Natural Gas: (\$526,400)

A year end deficit of (\$526,400) in Natural was due to rate pressures.

District Energy: \$554,167

A year end surplus of \$554,167 in District Energy was driven by higher budgeted rates vs actuals

Roseland: \$218,560

A surplus of \$218,560 has resulted in Utilities costs related to Roseland

Property Tax Levy: (\$141,675)

A year-end deficit of (\$141,675) has resulted in the Institutional Levy due to Heads & Beds

Other Funding Sources Recoveries: (\$960,642)

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.

YQG and Windsor Detroit Border Link Dividends: (\$2,000,000)

Cross border and air travel have been severely restricted during the recovery stage of the pandemic, resulting in significant revenue losses for tunnel tolls and airport operations. As a result, a (\$2M) deficit in dividends from these entities has been realized for 2022.

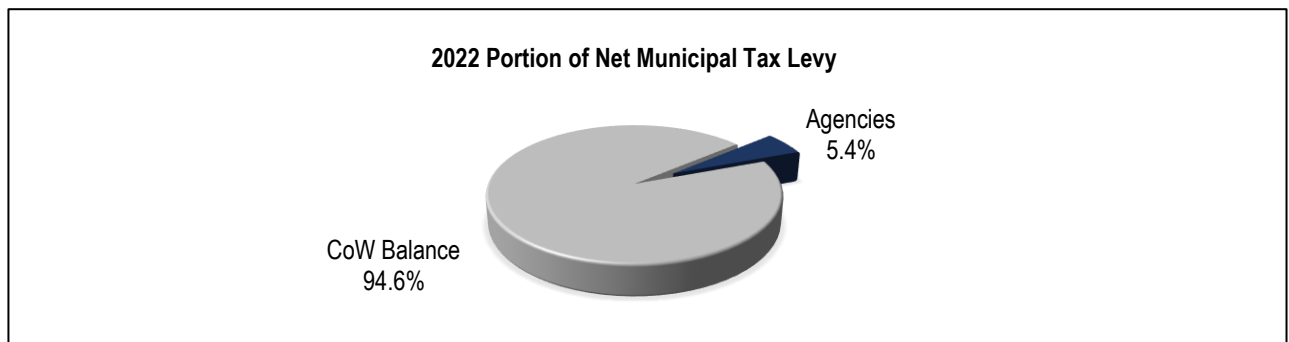
Casino Revenue: (\$2,485,102)

A year end deficit of (\$2,485,102) is due to Ceasars Windsor's post pandemic recovery

AGENCIES

DEPARTMENTAL OVERVIEW

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$100,598)	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$19,420,107	\$19,996,396	\$20,558,892	\$20,858,415
Annual Net Budget	\$19,319,509	\$19,895,798	\$20,458,294	\$20,757,817
Annual Net Variance	\$376,627	\$1,056,508	\$167,535	\$1,114,860
Variance as a % of Gross Budget	1.9%	5.3%	0.8%	5.3%



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
EMS / Land Ambulance	\$0	\$33,724	\$33,724
Essex Region Conservation Authority	\$0	(\$1,820)	(\$1,820)
Windsor Essex County Health Unit	\$0	\$1,082,956	\$1,082,956
Net Total	\$0	\$1,114,860	\$1,114,860

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$1,114,860** **Surplus**

EMS / Land Ambulance: \$33,724 Surplus

A year-end surplus of \$33,724. This represents the City's share of the 2021 adjustment of \$96,010 resulting from an increase in Provincial funding. The County of Essex has communicated that a deficit of (\$98,568) for 2022 offset by the \$36,282 in costs to EMS that were incurred as a result of the Convoy protest that the Federal Government has reimbursed.

Essex Region Conservation Authority (ERCA): (\$1,820) Deficit

The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and has resulted in a (\$1,820) deficit.

AGENCIES

Windsor Essex County Health Unit (WECHU): \$1,082,956 Surplus

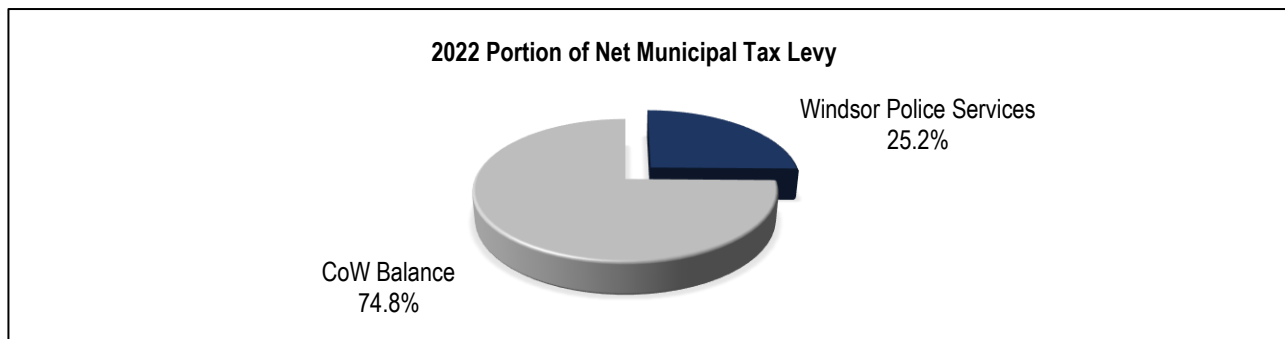
A year-end surplus of \$1,082,956. This represents the \$686,373 for 2021 Mitigation Funding as approved by the Ministry of Health and \$396,583 in estimated 2022 Mitigation Funding from the Ministry of Health.

WINDSOR POLICE SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$17,775,338)	(\$17,364,207)	(\$17,384,673)	(\$18,042,140)
Annual Expense Budget	\$106,512,992	\$109,490,813	\$111,317,082	\$115,019,577
Annual Net Budget	\$88,737,654	\$92,126,606	\$93,932,409	\$96,977,437
Annual Net Variance	(\$480,124)	\$571,091	\$1,530,708	\$620,859
Variance as a % of Gross Budget	(0.5%)	0.5%	1.4%	0.5%



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Gapping	\$0	\$170,859	\$170,859
CSP Grant Funding	\$0	\$450,000	\$450,000
Net Total	\$0	\$620,859	\$620,859

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$620,859** **Surplus**

Personnel Costs: \$170,859

A year-end surplus of \$170,859 was realized as a result of staff salary gapping.

CSP Grant Funding: \$450,000

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

BUILDING PERMIT RESERVE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Indirect Costs	\$0	(\$572,473)	(\$572,473)
Staff Gapping	\$0	\$460,968	\$460,968
Permit Revenue Surplus	\$0	\$1,673,857	\$1,673,857
Miscellaneous Expenses Deficit	\$0	\$26,525	\$26,525
Net Total	\$0	\$1,588,877	\$1,588,877

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$1,588,877** **Surplus**

Indirect Costs: (\$572,476)

Administration of the Building Department at year end had an operating surplus of \$2,076,350 within the Building Services portion of the budget (direct costs). However, after the allocation of indirect costs (beyond Building Services control) for the year 2022 totalling \$572,473, the overall transfer from the building permit reserve was a net surplus of \$1,588,877. The surplus transfer will go towards the Building Reserve fund that currently has a balance of \$999,254.

Staff Gapping: \$460,968

Staff gapping dollars contributed significantly to the operating surplus portion of the variance due to the delayed hiring of several positions and staff turnover during the year.

Permit Revenue: \$1,673,857

Building permit revenue at year end was in a surplus position of \$1,673,857. Administration is not able to confirm whether the COVID-19 pandemic had any material impact on permit activity throughout the year as activity remained quite busy. Larger building construction projects provided the bulk of the fee revenue.

Miscellaneous Expenses: \$26,525

The surplus in Miscellaneous expenses was mainly due to the savings in Training and Travel and other operating expenses helped offset the deficit in bank service processing fees due to the higher than budgeted Permit revenue.

MITIGATING STEPS

Administration will be making concerted efforts to hold the line where possible on discretionary spending within its control including

ON-OFF STREET PARKING RESERVE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Professional Services	(\$9,535)	\$131,492	\$121,657
Salary Gapping - Wages and Fringe	\$0	\$84,473	\$84,473
Miscellaneous Operating Supplies and Services	\$0	\$64,151	\$64,151
Equipment	\$0	\$56,450	\$56,450
Immaterial Line-By-Line	\$0	\$40,477	\$40,477
Overtime	\$0	\$32,176	\$32,176
Building & Equipment Maintenance	\$0	\$31,952	\$31,952
WSIB	\$0	\$20,922	\$20,922
Revenue - Daily, Monthly	(\$936,263)	(\$133,752)	(\$1,070,015)
Net Total	(\$945,798)	\$328,341	(\$617,757)

VARIANCE DESCRIPTION

The final departmental year-end variance is: **(\$617,757)** *Deficit*

Budgeted Transfer to Reserve	Actual Transfer to Reserve	Year-End Deficit
\$1,601,668	\$984,211	(\$617,457)

The On-Off Street Parking Division has finished 2022 with an overall COVID related net deficit of (\$945,798) and an overall surplus related to a reduced transfer to the On-Off Street Parking reserve of \$617,457 as a result of the net NON-COVID variances for the year.

Due to COVID, an overall revenue deficit of (\$936,263) was realized for the year related to revenue from all sources in garages, lots, and at meters due to continuing reduced parking. In addition, there is a final deficit of (\$9,535) related to additional security services required as a result of the pandemic in 2022.

In addition to the deficit realized related to the pandemic, On-Off Street Parking also had several expense and revenue variances netting a surplus of \$328,341 related to professional services, building and equipment maintenance, operating supplies and services, salary gapping, machinery and equipment, overtime, WSIB, revenue from all sources in garages, lots, and at meters, and other immaterial line-by-line variances not directly attributable to the ongoing pandemic. Several of these variances are directly attributable to the parking garages, specifically, reduced use of parking garages on weekends resulting in a reduction of overtime, off duty Police costs, and maintenance.

MITIGATING STEPS

The majority of the variance issue in the On-Off Street Parking Division is directly related to the ongoing pandemic. Administration will review the ongoing variances experienced to determine if budget adjustments should be made during the 2024 budget development process.

SEWER SURCHARGE RESERVE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
PW Operations			
Salary, Wage, Fringe – All Staff and Students	\$0	\$314,468	\$314,468
Equipment Rental Costs	\$0	\$168,286	\$168,286
Immaterial Line-By-Line	\$0	\$62,253	\$62,253
WSIB	\$0	\$60,283	\$60,283
Taxes	\$0	\$33,000	\$33,000
Vehicle Repairs	\$0	(\$68,377)	(\$68,377)
Tools and Equipment	\$0	(\$110,231)	(\$110,231)
Materials	\$0	(\$235,560)	(\$235,560)
Contracted Services	\$0	(\$387,845)	(\$387,845)
Sub-Total: PW Operations	\$0	(\$163,723)	(\$163,723)
Pollution Control			
Revenues	\$0	\$503,644	\$503,644
Vehicle Rental - Internal & GPS	\$0	(\$55,151)	(\$55,151)
Utilities	\$0	(\$157,766)	(\$157,766)
Synagro Contract	\$0	\$154,450	\$154,450
Chemicals, Fuel, Oils, and Lubricants	\$0	(\$637,498)	(\$637,498)
Taxes	\$0	(\$75,708)	(\$75,708)
Salaries & Wages	\$0	\$366,978	\$366,978
Maintenance Parts & Materials	\$0	(\$202,136)	(\$202,136)
Miscellaneous	\$0	\$38,082	\$38,082
Sub-Total: Pollution Control	\$0	(\$65,105)	(\$65,105)
Other Sewer Surcharge Related Items			
General Expenses	\$0	\$45,723	\$45,723
Surcharge Revenues	\$0	\$915,723	\$915,723
Sub-Total: Other	\$0	\$961,446	\$961,446
Net Total	\$0	\$732,618	\$732,618

VARIANCE DESCRIPTION

The final departmental year-end variance is:

\$732,618

Surplus

SEWER SURCHARGE RESERVE

PW Operations

The Public Works Operations Department has finished 2022 with an overall deficit of (\$163,723) related to their sewer surcharge funded operations. The material causes of this variance are outlined below.

Salary, Wage, and Fringe: \$314,468

PW Operations has finished 2022 with an overall surplus of \$314,468 related to salary, wage, and fringe costs. The surplus in salary and wage costs 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, long term disability, staff appointments into new positions and the hiring of extra staff to accommodate heavy work load situations where required. This variance is not considered to be pandemic related.

Equipment Rental Costs: \$168,286

PW Operations has finished 2022 with an overall surplus of \$168,286 related to sewer surcharge funded equipment costs due to the reallocation of equipment usage to levy funded operations throughout the year. This variance is not considered to be pandemic related.

WSIB: \$60,283

PW Operations has finished 2022 with an overall surplus of \$60,283 related to sewer surcharge funded WSIB costs for the year related to injuries and pensions in all Divisions. PW Operations plans to submit a budget reduction for Council consideration for 2024 related to WSIB costs. This variance is not considered to be pandemic related.

Immaterial Line-By-Line: \$62,253

Overall immaterial line-by-line variances result in a surplus of \$62,253 for 2022.

Municipal Taxes: \$33,000

PW Operations has finished 2022 with a surplus of \$33,000 related to municipal tax charges for property now deemed to be tax exempt for 2021 onward. A 2023 budget issue has been approved by Council, which will reduce the tax budget related to this property. This variance is not pandemic related.

Equipment Repairs: (\$68,377)

PW Operations has finished 2022 with a deficit of (\$68,377) related to several large repairs required on sewer surcharge funded equipment that is owned by the Maintenance Division. This variance is not pandemic related.

Tools and Equipment: (\$110,231)

PW Operations has finished 2022 with an overall deficit of (\$110,231) related to sewer surcharge funded tool and equipment purchases for tools and equipment purchased in response to operational needs throughout the year. This variance is not pandemic related.

Materials: (\$235,560)

PW Operation has finished 2022 with an overall deficit of (\$235,560) related to increased pricing for materials purchased for the sewer surcharge funded services across the department including roadside ditching, manhole repairs, municipal drain cleaning, sewer repairs, interceptor inspections, and flood control. This variance is not attributable to the pandemic.

Contracted Services: (\$387,845)

PW Operations has finished 2022 with an overall deficit of (\$387,845) related to contracted services for all sewer surcharge funded services including roadside ditching, manhole repairs, municipal drain cleaning, sewer repairs, and flood control. This variance is not attributable to the pandemic.

Pollution Control

Pollution Control is reporting an estimated deficit of (\$65,105) from its Sewer Surcharge funded operations.

SEWER SURCHARGE RESERVE

Revenues: \$503,644

The department is reporting a surplus of \$503,644 in Revenues. The majority of this surplus is from Sewage Treatment recoveries from 3rd parties. The budgets on Sewer Treatment Recoveries have not been updated for several years even though rates have been increasing. This appears to be a potential budget issue for a revenue increase in 2024.

Vehicle Rentals: (\$55,151)

Pollution Control has a deficit of \$55,151 in Internal Vehicle Rentals and GPS charges. Pollution Control currently uses 5 Loaner Vehicles from 2020. No budget exists for these vehicles. However, this is an internal expense with the offsetting revenue for these additional vehicle rentals being captured in Fleet. As a result of the variance, a Budget issue was brought forward in the 2023 Operating Budget.

Synagro Contract: \$154,450

There were decreases in volumes sent to the Pelletizer Facility resulting in a surplus on the contract of \$154,450. However, the Synagro Technologies contract may be amended in 2023 to include quarterly inflation of contract price. This amendment would result in a retroactive payment for prior years' inflation which is estimated to result in a (\$250,000) deficit. Regardless, a budget issue was bought forward in the 2023 Operating budget to address this projected deficit due to higher inflation on contract price going forward.

Utilities: (\$157,766)

Utilities have caused a deficit of (\$157,766). This is mostly due to the Pelletizer Facility. Although decreases in volumes were sent to the facility, an increase in rate of electricity and natural gas was higher than what was originally anticipated.

Chemicals, Fuel, Oils, and Lubricants (\$637,498):

Chemicals, Fuel, Oils, and Lubricants are in deficit of (\$637,498). It's expected that costs will continue to increase in 2023. The cost of oil and natural gas has increased significantly. The cost of chemicals, which have substantial inputs from oil and natural gas, has subsequently increased. There has been a consistent deficit in these accounts over the last 5 years. Costs have consistently increased and are expected to continue going into 2023. A Budget issue was brought forward in the 2023 Operating Budget to address the projected deficits in the future.

Taxes: (\$75,708)

Taxes were increased in the 2022 budget. There is still a deficit of (\$75,708) at year-end. A budget issue was bought forward in the 2023 Operating Budget to address this.

Salaries and Wages: \$366,978

There is an overall surplus of \$366,978 in 2022 related to salary and wage for all staff due to gapping and vacancies across the department.

Maintenance Parts & Materials: (\$202,136)

There is an overall deficit of (\$202,136) in 2022 related to minor capital items such as Maintenance Parts & Materials.

Miscellaneous: \$38,082

The department is reporting a surplus of \$38,082 of miscellaneous items. These expenses are mainly for cleaning, house-keeping, and first aid safety supplies.

SEWER SURCHARGE RESERVE

Other Sewer Surcharge Related Items

Other Sewer Surcharge-related revenue and expenses are in a surplus of \$961,446 for 2022. Additional items increased the Revenue surplus to \$45,724. This overall surplus was due to a surplus in Appeals Refunds of \$57,127 and Transfer to Capital \$150,00, which were offset with deficits in Operating expenses of \$161,403 mostly due to Sewer Repair and Replacement costs.

Sewer Surcharge Revenues are in a surplus of \$915,723. Changes in consumption patterns from the estimated consumption used in setting the rates resulted in higher revenue than budget.