

#### Operating Budget Variance Summary by Department

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


### CAO's Office

#### DEPARTMENTAL OVERVIEW

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

Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$1,336,637	\$1,106,545	\$1,103,044	\$1,070,193
<b>Annual Net Budget</b>	<b>\$1,336,637</b>	<b>\$1,106,545</b>	<b>\$1,103,044</b>	<b>\$1,070,193</b>
<b>Annual Net Variance</b>	<b>\$114,810</b>	<b>\$3,656</b>	<b>\$160,731</b>	<b>\$30,288</b>
<b>Variance as a % of Gross Budget</b>	<b>8.6%</b>	<b>0.3%</b>	<b>14.6%</b>	<b>2.8%</b>

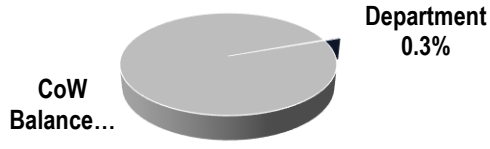
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



Department 0.3%

CoW Balance...

<b>2024 Year-End Projection:</b>	<b>\$0</b>
<b>Second Quarter</b>	

#### VARIANCE SUMMARY & DESCRIPTION

The CAO's Office budget contains provisional budgets for corporate matters and it is difficult to anticipate until very close to year end, what these budgets may be used for. A year-end variance is not projected at this time.

## Corporate Security

### DEPARTMENTAL OVERVIEW

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

Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$2,515,286)	(\$2,670,764)
Annual Expense Budget	n/a	n/a	\$3,701,829	\$3,883,870
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,186,543</b>	<b>\$1,213,106</b>
Annual Net Variance	n/a	n/a	\$343,282	(\$261,565)
Variance as a % of Gross Budget	n/a	n/a	9.3%	(6.7%)

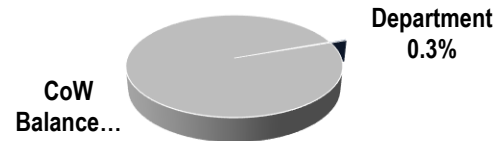
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Projection:**

**\$34,000**

**Second Quarter**

**Surplus**

## Corporate Security

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$10,000		
<b>Expenses:</b>				
Salaries & Benefits	n/a	\$24,000		
<b>Net Total</b>	<b>n/a</b>	<b>\$34,000</b>	<b>\$0</b>	<b>\$0</b>

<b>Other Miscellaneous Revenue</b>	<b>\$10,000</b>
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A year end surplus of 10,000 is being projected in revenue due to enhanced cleaning services provided to tenants at 400 City Hall Square.

<b>Purchased Services</b>	<b>\$0</b>
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A year end deficit of (\$451,000) is being projected in Purchased Services as a result of the new security guard services contract with pricing terms higher than anticipated. This deficit will be mitigated through a Corporate provision.

<b>Salaries &amp; Benefits</b>	<b>\$24,000</b>
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A year end surplus of \$24,000 in Salaries is being projected due to salary gapping.

### MITIGATING MEASURES

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

**City Council**

**DEPARTMENTAL OVERVIEW**

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

Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$185,000)	(\$156,991)	(\$175,641)	(\$156,991)
Annual Expense Budget	\$1,031,469	\$1,029,184	\$1,050,834	\$1,125,767
<b>Annual Net Budget</b>	<b>\$846,469</b>	<b>\$872,193</b>	<b>\$875,193</b>	<b>\$968,776</b>
<b>Annual Net Variance</b>	<b>\$48,836</b>	<b>\$57,963</b>	<b>\$164,560</b>	<b>\$17,355</b>
<b>Variance as a % of Gross Budget</b>	<b>4.7%</b>	<b>5.6%</b>	<b>15.7%</b>	<b>1.5%</b>

**2024 Year-End Projection:**

**\$0**

**Second Quarter**

**VARIANCE SUMMARY & DESCRIPTION**

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

## Mayor's Office

### DEPARTMENTAL OVERVIEW

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

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

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

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

2024 Year-End Projection:

\$0

Second Quarter

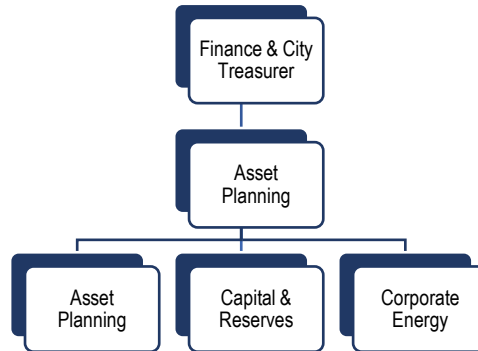
### VARIANCE SUMMARY & DESCRIPTION

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

**Asset Planning**


**DEPARTMENTAL OVERVIEW**

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



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

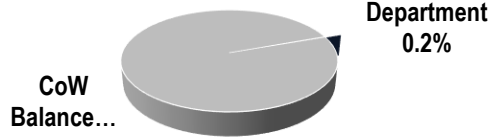
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



Department 0.2%

CoW Balance...

**2024 Year-End Projection:** **\$0**

**Second Quarter** **Deficit**

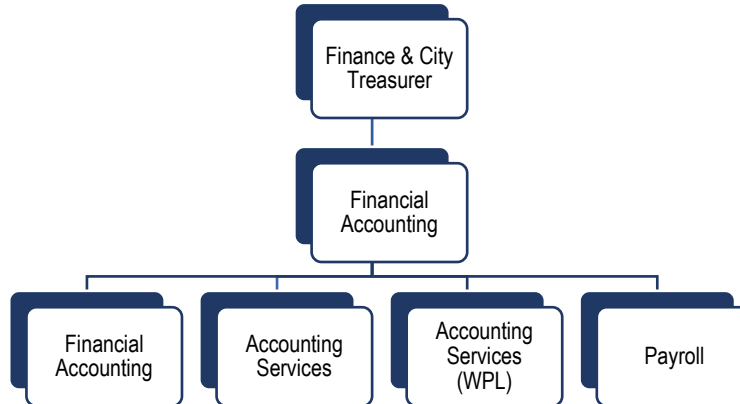
**VARIANCE SUMMARY & DESCRIPTION**

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

## Financial Accounting


### DEPARTMENTAL OVERVIEW

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



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

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

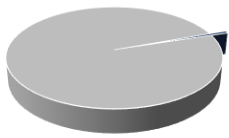


	FTE
Management:	6.0
Non-Union:	6.0
Local 543:	17.0
<b>Total</b>	<b>29.0</b>

**2024 Portion of Net Municipal Tax Levy**

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

Department 0.6%



CoW Balance...

<b>2024 Year-End Projection:</b>	<b>\$0</b>
<b>Second Quarter</b>	<b>Deficit</b>

### VARIANCE SUMMARY & DESCRIPTION

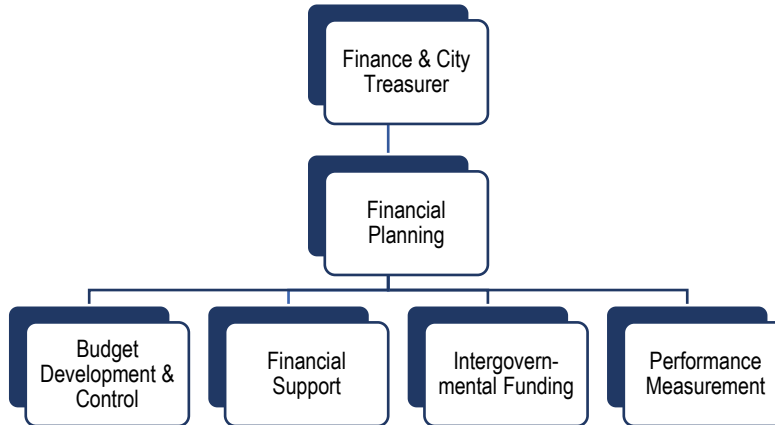
A year-end variance is not projected at this time.



**Financial Planning**


**DEPARTMENTAL OVERVIEW**

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



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

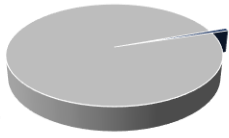
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



CoW Balance... Department 0.8%

<b>2024 Year-End Projection:</b>	<b>\$28,000</b>
<b>Second Quarter</b>	<b>Surplus</b>

## Financial Planning

### VARIANCE SUMMARY & DESCRIPTION

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

<b>Minor Capital</b>	<b>(\$10,000)</b>
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A year-end deficit of (\$10,000) in Minor Capital is being projected as a result of furniture and computer purchases related to heavy-workload staffing.

<b>Salaries &amp; Benefits</b>	<b>\$50,000</b>
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A year-end surplus of \$500,000 in Salaries is being projected as a result of gapping.

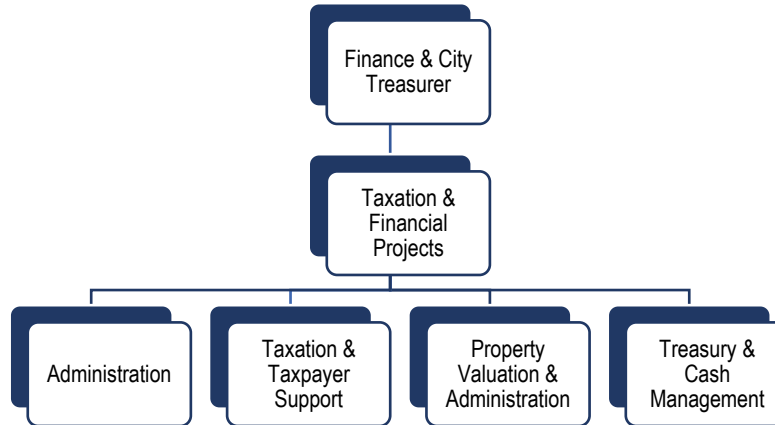
<b>Other Miscellaneous Expenditures</b>	<b>(\$12,000)</b>
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A year-end deficit of (\$12,000) in Other Miscellaneous Expenditures is being projected due in large part to the cost related to the program review that is being undertaken by Municipal Benchmarking Network of Canada. The cost of the consultant is being split by the member municipalities of the program to better align the program for success and greater value for the municipalities.

## Taxation & Financial Projects

### DEPARTMENTAL OVERVIEW

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



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

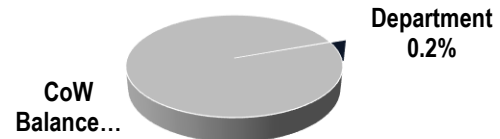
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Projection: (\$582,000)**  
**Second Quarter Deficit**

## Taxation & Financial Projects

### VARIANCE SUMMARY & DESCRIPTION

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

<b>User Fees, Permits &amp; Charges</b>	<b>(\$565,000)</b>
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A year-end deficit of (\$565,000) is projected for net external revenues within the Taxation Department.

<b>Purchased Services</b>	<b>(\$50,000)</b>
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A year-end deficit of (\$50,000) is projected for Purchased Services as a result of anticipated postage & courier, imaging & printing, other professional services related to property tax billings.

<b>Salaries &amp; Benefits</b>	<b>\$33,000</b>
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A year-end surplus of \$33,000 is projected within Salaries & Benefits a result of staff gapping, offset by a heavy workload Tax Account & Collection Control Clerk position.

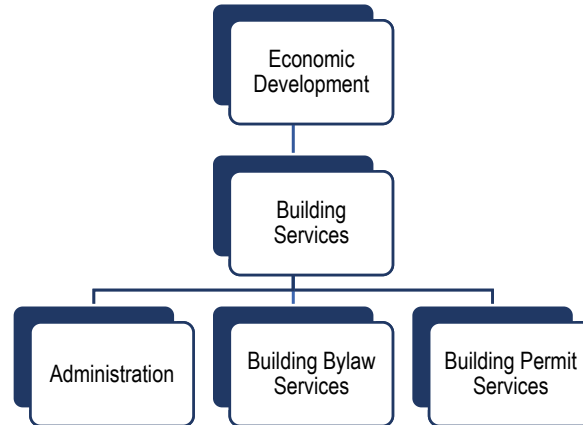
### MITIGATING MEASURES

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

## Building Services

### DEPARTMENTAL OVERVIEW

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$5,779,256)	(\$5,842,761)	(\$7,320,864)
Annual Expense Budget	n/a	\$7,752,491	\$7,871,886	\$8,633,939
<b>Annual Net Budget</b>	<b>n/a</b>	<b>\$1,973,235</b>	<b>\$2,029,125</b>	<b>\$1,313,075</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>\$61,833</b>	<b>(\$113,227)</b>	<b>(\$162,074)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>0.8%</b>	<b>(1.4%)</b>	<b>(1.9%)</b>

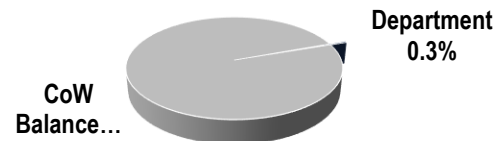
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Projection:**

**(\$171,000)**

**Second Quarter**

**Deficit**

## Building Services

### VARIANCE SUMMARY & DESCRIPTION

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

#### User Fees, Permits & Charges (\$364,000)

The Building By-Law Division is expecting a revenue shortfall by year end in fees collected by By-Law Officers, such as enforcement of property standards and upkeep of vacant buildings.

#### Financial Expenses (\$7,000)

The Building department is expecting to end the year with a deficit of (\$7,000) due to the number of transactions that are anticipated to be paid by credit card in 2024.

#### Minor Capital (\$2,000)

The Minor Capital expected short fall of (\$2,000) is due to computer equipment required for new employees.

#### Operating & Maintenance Supplies \$1,000

The Building Department is expecting to end the year with an overall surplus of \$1,000 is mainly due to the surplus in office supplies.

#### Purchased Services \$21,000

The surplus in Purchased Services is due to Building Inspections Vehicle Rent-Dedicated Internal account (Fleet) anticipated to be under-spent.

#### Salaries & Benefits \$240,000

Staff gapping savings of \$240,000 is expected due to the number of retirements that have happened in 2024 and new positions created by the 2023 staff reorganization (BI2023-0069) that have not yet been filled.

## **Building Services**

<b>Other Miscellaneous Expenditures</b>	<b>(\$60,000)</b>
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The Building Services department's overall miscellaneous expenditures account is anticipated to end the year in a deficit of approximately (\$60,000) which is primarily due the Residential Rental Licensing program pilot. A legal challenge from local landlords has delayed the full implementation of the pilot program resulting in unanticipated expenditures.

### **MITIGATING MEASURES**

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

**Economic Development**


**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	\$0	(\$263,523)
Annual Expense Budget	n/a	n/a	\$1,364,556	\$2,116,390
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,364,556</b>	<b>\$1,852,867</b>
Annual Net Variance	n/a	n/a	\$0	\$491,637
Variance as a % of Gross Budget	n/a	n/a	0.0%	23.2%

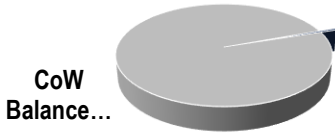
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



Department 0.5%

**2024 Year-End Projection: \$0**  
**Second Quarter**



## Economic Development

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$10,000		
<b>Expenses:</b>				
Minor Capital	n/a	(\$11,300)		
Operating & Maintenance Supplies	n/a	\$20,700		
Purchased Services	n/a	\$45,900		
Salaries & Benefits	n/a	\$300,000		
Transfers to Reserves & Capital Funds	n/a	(\$365,300)		
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### Other Miscellaneous Revenue \$10,000

The surplus in revenue for Economic Development and Climate Change is related to \$10,000 received from Enbridge as a Municipal incentive for municipal climate action.

#### Minor Capital (\$11,300)

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

#### Operating & Maintenance Supplies \$20,700

The overall projected surplus for year end is \$20,700 which mainly due to program supplies and promotional material & products being under-spent.

#### Purchased Services \$45,900

A surplus of \$45,900 is projected for the end of the year mainly due to external professional services fees that are not anticipated to be realized.

#### Salaries & Benefits \$300,000

This surplus is related to salary gapping due to timing of the hiring of positions.

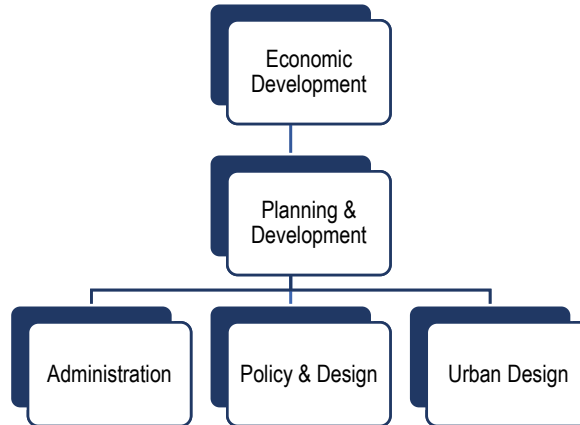
#### Transfers to Reserves & Capital Funds (\$365,300)

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

**Planning & Development**

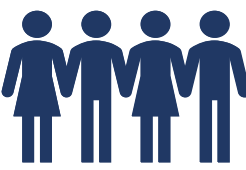
**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	(\$897,846)	(\$934,271)	(\$1,850,430)
Annual Expense Budget	n/a	\$4,059,564	\$4,109,297	\$5,178,686
<b>Annual Net Budget</b>	<b>n/a</b>	<b>\$3,161,718</b>	<b>\$3,175,026</b>	<b>\$3,328,256</b>
Annual Net Variance	n/a	\$793,151	\$622,677	\$92,214
Variance as a % of Gross Budget	n/a	19.5%	15.2%	1.8%

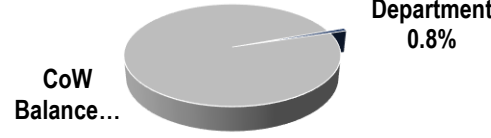
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



Department 0.8%

**2024 Year-End Projection:** **\$10,000**

**Second Quarter** **Surplus**

**Planning & Development**

**VARIANCE SUMMARY & DESCRIPTION**

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$662,000)		
<b>Expenses:</b>				
Operating & Maintenance Supplies	n/a	\$14,000		
Purchased Services	n/a	\$21,000		
Salaries & Benefits	n/a	\$630,000		
Other Miscellaneous Expenditures	n/a	\$7,000		
<b>Net Total</b>	<b>n/a</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>

**User Fees, Permits & Charges (\$662,000)**

Revenue related to planning applications are expected to be in a deficit in 2024 due to fee levels.

**Operating & Maintenance Supplies \$14,000**

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

**Purchased Services \$21,000**

A minor surplus is anticipated as maintenance and office supply expenditures will not be fully spent.

**Salaries & Benefits \$630,000**

A number of budgeted positions are projected to be vacant for part or all of 2024.

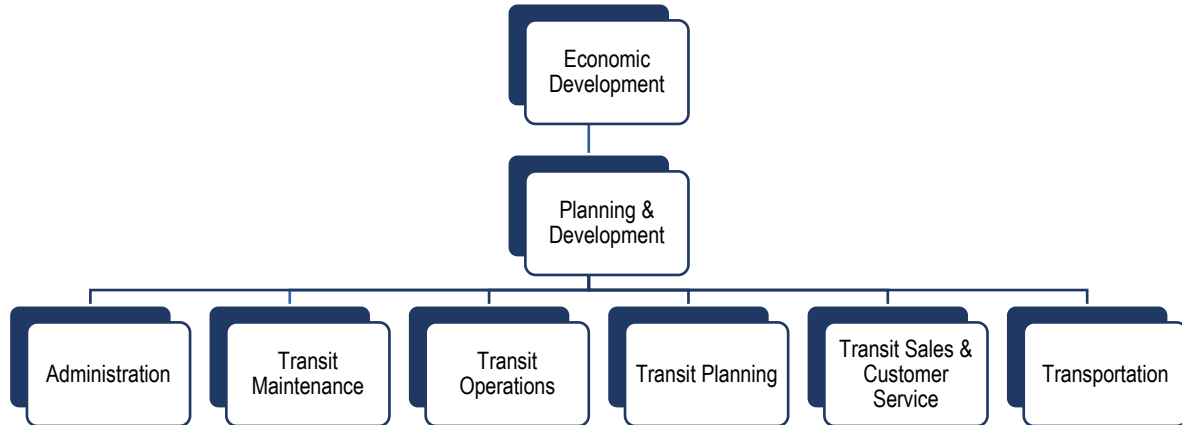
**Other Miscellaneous Expenditures \$7,000**

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

**Transit Windsor**


**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$21,175,090)	(\$21,264,650)	(\$22,896,391)	(\$24,776,135)
Annual Expense Budget	\$36,294,433	\$36,851,094	\$39,317,934	\$42,357,601
<b>Annual Net Budget</b>	<b>\$15,119,343</b>	<b>\$15,586,444</b>	<b>\$16,421,543</b>	<b>\$17,581,466</b>
Annual Net Variance	\$658,202	\$792,839	(\$1,048,416)	(\$2,605,339)
Variance as a % of Gross Budget	1.8%	2.2%	(2.7%)	(6.2%)

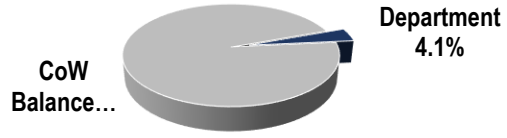
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



CoW Balance... Department 4.1%

**2024 Year-End Projection: \$0**  
**Second Quarter**

**Transit Windsor**

**VARIANCE SUMMARY & DESCRIPTION**

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

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

Transit Windsor is projecting a deficit of (\$1,186,000) in this category. This is on account of an increase to the Gas Tax revenue budget that was approved in the 2024 Operating Budget of \$1,186,000. The budget issue was intended to align the 2024 Budget with anticipated gas tax funding based on increased overall ridership experienced in 2023. At the time 2023/24 Gas Tax amounts were not communicated by the Province. As per the 2023/24 Gas Tax letter received by the City, the actual funding approved was substantially lower. The funding letter for 2024/25 will not be received until early 2025. Therefore, this will result in a deficit in 2024.

**User Fees, Permits & Charges (\$124,000)**

Transit Windsor is projecting a deficit of (\$124,000) for Transit related revenue. One of the main factors contributing to this deficit is a reduction in ridership on the Tunnel Bus route compared to pre-pandemic levels. Another main factor contributing to this deficit is a delay in the implementation of elements of recent Transit Windsor Service Plan changes. The remainder of the service changes are anticipated to be launched in the fall of 2024, thereby impacting the projected revenue. These revenue shortfalls due to the service implementation delays also result in expenditure savings in the operating & maintenance supplies category, as identified in other categories below.

Transit Windsor has continued to see a sharp rise in student ridership, coinciding with the influx of international students. The increased student ridership rates are anticipated to continue for the remainder of the year. These increases have helped reduce the overall projected revenue deficit. One time funding of \$731,000 was approved in the 2024 Operating budget to address the shortfall related to Ontario Works revenue loss. Once this one-time funding is applied, the projected year end net revenue loss is projected at (\$124,000). Recovery from one-time funding will only occur if the department ends the year in a deficit position.

**Operating & Maintenance Supplies \$1,931,000**

A projected surplus of approximately \$1,931,000 related to operating & maintenance supplies is expected for 2024. This surplus can be mainly attributed to reduction in fuel prices as compared to budget, as well as slower than budgeted consumption given the delay in implementing certain Transit Windsor Service Plan changes. Other contributing factors to this surplus are lower than anticipated expenditures related to vehicle maintenance and parts, caretaking and general facility maintenance charges as well as program supplies given Special Events recent move to an online booking system. The implementation of Transit Windsor Service Plan changes have been completed in phases and is anticipated to be fully completed by September 2024. As these additional phases of the Service Plan become operational, this variance may be impacted as the year progresses.

**Purchased Services \$94,000**

## Transit Windsor

Transit is projecting a net surplus of \$94,000 under this category, comprised of surpluses attributable to reduced toll expenses due to service changes on the Tunnel Bus and lower than anticipated spending in Advertising. It is expected that as new routes are implemented in 2024, advertising expenses will increase. Slightly offsetting these surpluses is a projected deficit in security costs. The hourly cost for security staff has increased and the need for additional security in the Downtown Windsor Terminal due to security reasons also has increased. Additionally, during the Transit collective bargaining negotiations, additional security services were contracted, which were one-time costs that were not budgeted.

<b>Salaries &amp; Benefits</b>	<b>(\$715,000)</b>
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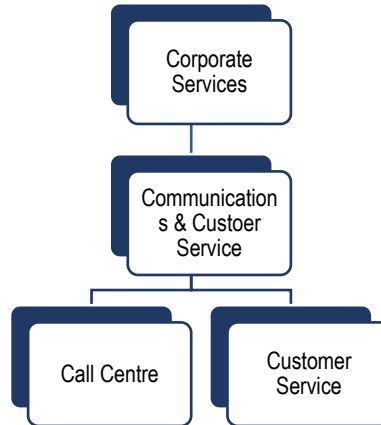
Transit Windsor is projecting a deficit of (\$715,000) in overall Salaries and Wages for 2024. This deficit is mainly attributable to additional wages paid (projected at \$1.26 million at year-end) due to new legislation recently passed, which mandates 10 medical leave days to be paid by federally regulated employers. One time funding of up to \$1.2 million has been approved as part of the 2024 operating budget process. Recovery from one-time funding will only occur if the department ends the year in a deficit position.

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

**Communications**


**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$722,783)	(\$722,465)	(\$715,502)	(\$718,928)
Annual Expense Budget	\$3,826,234	\$3,914,452	\$4,058,175	\$4,264,283
<b>Annual Net Budget</b>	<b>\$3,103,451</b>	<b>\$3,191,987</b>	<b>\$3,342,673</b>	<b>\$3,545,355</b>
<b>Annual Net Variance</b>	n/a	(\$68,774)	(\$112,141)	\$58,880
<b>Variance as a % of Gross Budget</b>	n/a	(1.8%)	(2.8%)	1.4%

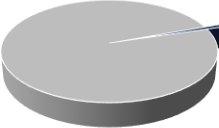
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



CoW Balance... Department 0.9%

<b>2024 Year-End Projection:</b>	<b>\$77,000</b>
<b>Second Quarter</b>	<b>Surplus</b>

## Communications

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$22,000		
<b>Expenses:</b>				
Purchased Services	n/a	\$55,000		
<b>Net Total</b>	<b>n/a</b>	<b>\$77,000</b>	<b>\$0</b>	<b>\$0</b>

<b>Other Miscellaneous Revenue</b>	<b>\$22,000</b>
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The other Miscellaneous Revenues is expected to be in a surplus as the "Ontario 211 Services agreement" has variable funding approved for several initiatives outside of the regular monthly RSP Funding Schedule budget.

<b>Purchased Services</b>	<b>\$55,000</b>
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The 2024 surplus is a result of timing 2023/2024 Motorola invoices.

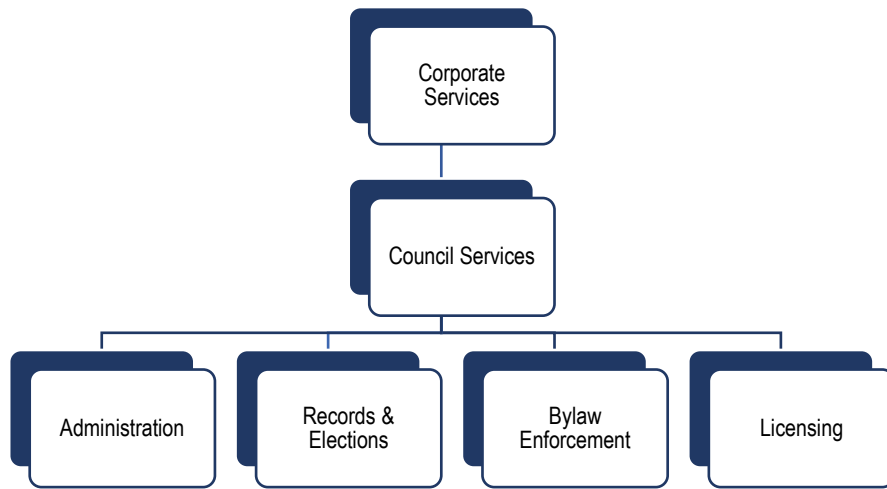


### Council Services

#### DEPARTMENTAL OVERVIEW


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

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



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

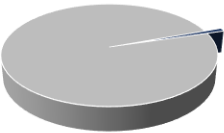
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



Department 0.9%

CoW Balance...

**Council Services**

<b>2024 Year-End Projection:</b>	<b>\$67,000</b>
<b>Second Quarter</b>	<b>Surplus</b>

**VARIANCE SUMMARY & DESCRIPTION**

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

<b>Recovery of Expenditures</b>	<b>\$5,000</b>
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A minor surplus is expected in Recovery of Expenditures due to unanticipated salary recoveries.

<b>User Fees, Permits &amp; Charges</b>	<b>(\$230,000)</b>
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The projected deficit in User Fees, Permits & Charges is largely due to reduced by-law enforcement revenue generated from the Division's Repeat Offender Fee for land maintenance matters. This penalty fee has been in place since 2019 and was adopted by Council as a deterrent to property owners who may fail to maintain their property. The original revenue was projected based on the number of work orders that were issued in the previous year. Fewer orders to comply are being issued, therefore less repeat offender fees are being charged, which corresponds with the original intent of the fee.

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

<b>Other Miscellaneous Revenue</b>	<b>(\$30,000)</b>
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A projected deficit in other miscellaneous revenue is due to reduced re-inspection fee revenue being generated.

<b>Minor Capital</b>	<b>\$10,000</b>
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A surplus is projected in Minor Capital due to small surpluses in other items such as furniture and computer supplies.

### Council Services

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$12,000)</b>
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A deficit in operating and maintenance supplies is mainly due to the purchase of unanticipated office supplies purchased for the By Law Enforcement division.

<b>Purchased Services</b>	<b>\$223,000</b>
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A surplus is projected in Purchased Services due to a multitude of factors which include Humane Society Animal Control contract, less revenue sharing related to the Humane Society dog licenses contract, as well as surpluses in the Civic Corner Advertising (Windsor Star Ads) and Info & Records Printing Budget due to digitization efforts.

<b>Salaries &amp; Benefits</b>	<b>\$91,000</b>
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The projected surplus in Salary & Benefits is due to gapping mainly in the Licensing & Enforcement and Info & Records Mgmt divisions.

<b>Other Miscellaneous Expenditures</b>	<b>\$10,000</b>
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A small surplus is projected in Other Miscellaneous Expenditures due to surpluses in other miscellaneous items such as membership fees, conference registrations and training courses.

## Equity & Diversity


### DEPARTMENTAL OVERVIEW

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	n/a	n/a
Annual Expense Budget	n/a	n/a	n/a	n/a
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>


### 2024 Budgeted Full Time Equivalent (FTE)



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

### 2024 Portion of Net Municipal Tax Levy

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



CoW Balance... Department 0.1%

<b>2024 Year-End Projection:</b>	<b>\$56,000</b>
<b>Second Quarter</b>	<b>Surplus</b>

## Equity & Diversity

### VARIANCE SUMMARY & DESCRIPTION

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

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$10,000)</b>
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A year-end deficit of (\$10,000) is projected for Operating & Maintenance as a result of an anticipated EDI online subscription and related resources and supplies.

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

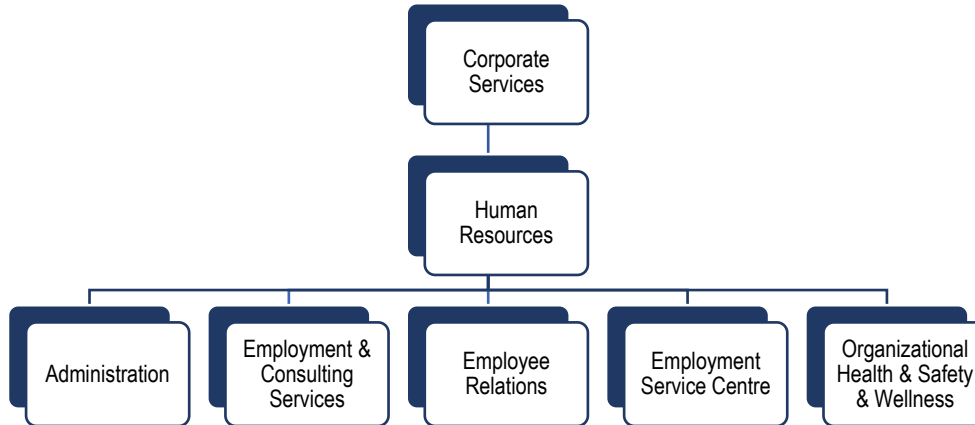
<b>Salaries &amp; Benefits</b>	<b>\$75,000</b>
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A year-end surplus of \$75,000 is projected for Salaries & Benefits a result of staff gapping.

## Human Resources


### DEPARTMENTAL OVERVIEW

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$663,879)	(\$408,842)	(\$919,342)	(\$842,764)
Annual Expense Budget	\$6,296,537	\$6,556,998	\$7,252,526	\$7,543,216
<b>Annual Net Budget</b>	<b>\$5,632,658</b>	<b>\$6,148,156</b>	<b>\$6,333,184</b>	<b>\$6,700,452</b>
<b>Annual Net Variance</b>	<b>\$36,310</b>	<b>\$6,783</b>	<b>\$4,009</b>	<b>(\$56,105)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.6%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>(0.7%)</b>

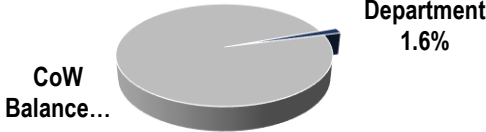
### 2024 Budgeted Full Time Equivalent (FTE)



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

### 2024 Portion of Net Municipal Tax Levy

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



Department 1.6%

<b>2024 Year-End Projection:</b>	<b>(\$353,000)</b>
<b>Second Quarter</b>	<b>Deficit</b>

## Human Resources

### VARIANCE SUMMARY & DESCRIPTION

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

<b>Minor Capital</b>	<b>\$4,000</b>
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A year-end surplus of \$4,000 is projected for Minor Capital a result of a surplus in Furniture and Furnishings.

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$2,000)</b>
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A year-end deficit of (\$2,000) is projected for Operating & Maintenance Supplies a result of anticipated ID badge supplies expenses.

<b>Purchased Services</b>	<b>(\$307,000)</b>
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A year-end deficit of (\$307,000) is projected for Purchased Services a result of anticipated external legal fees for investigations of workplace harassment and violence. There is currently no dedicated budget to fund these expenditures. These expenses are difficult to predict and fluctuate from year to year depending on both the number of complaints and cost of each investigation. The related costs are tracked and realized centrally in the Human Resource department.

<b>Salaries &amp; Benefits</b>	<b>(\$59,000)</b>
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A year-end deficit of (\$59,000) is projected for Salaries & Benefits a result of the corporate permanent salary gapping allocation. Included in the Salaries & Benefits projection is one-time funding through BSR to fund a Human Resources Business Partner position and two Employee Relations Specialist positions.

<b>Other Miscellaneous Expenditures</b>	<b>\$11,000</b>
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A year-end surplus of \$11,000 is projected for Other Miscellaneous Expenditures as a result of a surplus in Training Courses expense.

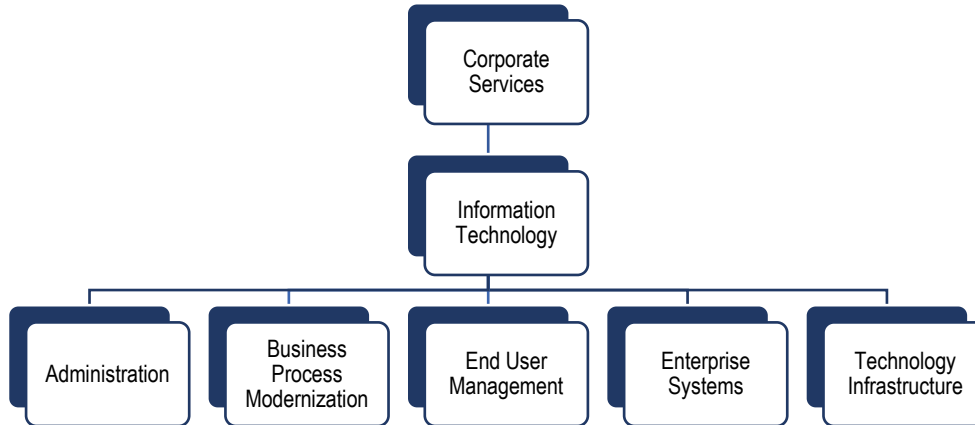
### MITIGATING MEASURES

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

**Information Technology**


**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,275,439)	(\$1,362,554)	(\$1,709,375)	(\$1,709,375)
Annual Expense Budget	\$8,224,564	\$8,702,573	\$9,076,667	\$9,879,728
<b>Annual Net Budget</b>	<b>\$6,949,125</b>	<b>\$7,340,019</b>	<b>\$7,367,292</b>	<b>\$8,170,353</b>
<b>Annual Net Variance</b>	<b>\$32,736</b>	<b>\$179,778</b>	<b>(\$31,070)</b>	<b>\$181,264</b>
<b>Variance as a % of Gross Budget</b>	<b>0.4%</b>	<b>2.1%</b>	<b>(0.3%)</b>	<b>1.8%</b>

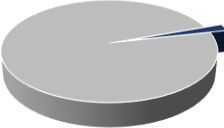
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



CoW Balance... Department 2.1%

**2024 Year-End Projection: \$0**  
**Second Quarter**



## Information Technology

### VARIANCE SUMMARY & DESCRIPTION

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

<b>User Fees, Permits &amp; Charges</b>	<b>(\$20,000)</b>
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A year end deficit in User Fees, Permits & Charges is projected due to lower than budgeted revenues tied to externally driven sources.

<b>Minor Capital</b>	<b>\$10,000</b>
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A slight surplus in Minor Capital expenses is anticipated due to pooled data for air cards used for mobile devices in the field.

<b>Purchased Services</b>	<b>\$25,000</b>
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Purchased Services are anticipated to end the year in a slight surplus position mainly due to line items such as travel, business meetings and some one-time savings in software maintenance not incurred.

<b>Salaries &amp; Benefits</b>	<b>(\$60,000)</b>
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A slight deficit of approximately (\$60,000) in salary and wages is projected at year-end as a result of hiring of heavy workload and co-op students to assist with critical projects in some divisions.

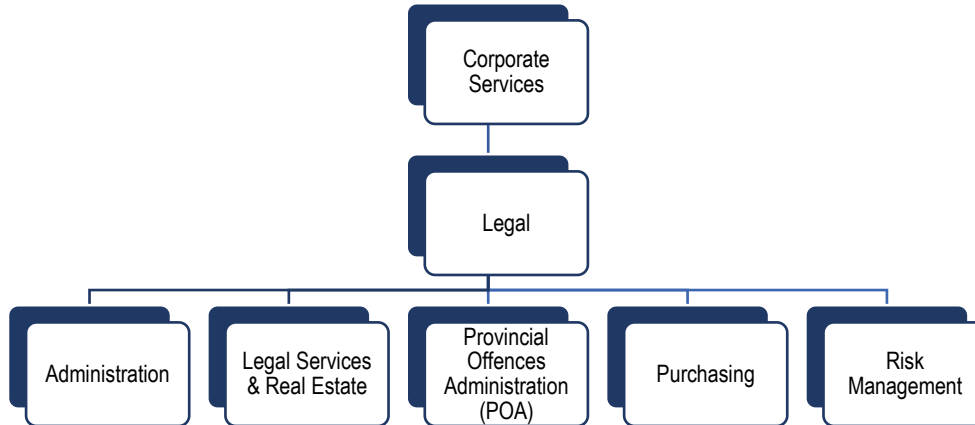
<b>Other Miscellaneous Expenditures</b>	<b>\$45,000</b>
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A small surplus is projected in Other Miscellaneous Expenditures due to surpluses in items such as memberships, conference registrations and training courses which have been placed on hold.

**Legal**


**DEPARTMENTAL OVERVIEW**

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



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

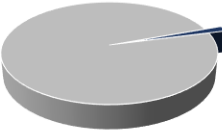
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



CoW Balance... Department 1.6%

<b>2024 Year-End Projection:</b>	<b>(\$665,000)</b>
<b>Second Quarter</b>	<b>Deficit</b>

**Legal**

**VARIANCE SUMMARY & DESCRIPTION**

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

**User Fees, Permits & Charges (\$737,000)**

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

**Financial Expenses \$59,000**

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

**Minor Capital \$17,000**

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

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

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

**Purchased Services \$45,000**

A projected deficit in purchased services is related to higher than anticipated litigation & arbitration costs. These costs are hard to predict and fluctuate from year to year depending on both the number of claims and the cost of each claim. Some of these cases are expected to be particularly large in 2024.

Offsetting this deficit is a \$325,000 projected surplus in purchased services attributed to the red light camera expenses which are expected to be significantly less than budgeted. There is also a \$41,000 surplus expected due to a new contract with WPS for POA security services that is expected to be in place by Q3.

**Salaries & Benefits \$210,000**

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

## **Legal**

<b>Utilities, Insurance &amp; Taxes</b>	<b>(\$282,000)</b>
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The projected deficit in Risk and Insurance is due to the Insurance Premium.

<b>Other Miscellaneous Expenditures</b>	<b>\$13,000</b>
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A surplus is projected in Other Miscellaneous Expenditures due to small surpluses in other miscellaneous items such as membership fees and dues, training courses and conference registrations not incurred.

### **MITIGATING MEASURES**

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

**Fire & Rescue**


**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,481,166)	(\$1,518,324)	(\$1,952,731)	(\$2,001,430)
Annual Expense Budget	\$51,947,069	\$52,177,165	\$52,491,089	\$52,507,897
<b>Annual Net Budget</b>	<b>\$50,465,903</b>	<b>\$50,658,841</b>	<b>\$50,538,358</b>	<b>\$50,506,467</b>
<b>Annual Net Variance</b>	<b>(\$553,373)</b>	<b>(\$812,297)</b>	<b>(\$3,464,816)</b>	<b>(\$1,536,849)</b>
<b>Variance as a % of Gross Budget</b>	<b>(1.1%)</b>	<b>(1.6%)</b>	<b>(6.6%)</b>	<b>(2.9%)</b>


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



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

**2024 Portion of Net Municipal Tax Levy**

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



CoW Balance... Department 11.5%

**2024 Year-End Projection: (\$1,551,000)**

**Second Quarter Deficit**

## Fire & Rescue

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Minor Capital	n/a	(\$21,000)		
Operating & Maintenance Supplies	n/a	\$100,000		
Salaries & Benefits	n/a	(\$1,630,000)		
<b>Net Total</b>	<b>n/a</b>	<b>(\$1,551,000)</b>	<b>\$0</b>	<b>\$0</b>

<b>Minor Capital</b>	<b>(\$21,000)</b>
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A deficit of (\$21,000) is anticipated for Fire Prevention and Fire Communication divisions due to office re-locations requiring additional fit-up.

<b>Operating &amp; Maintenance Supplies</b>	<b>\$100,000</b>
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A surplus of approximately \$100,000 in fuel is anticipated for 2024.

<b>Salaries &amp; Benefits</b>	<b>(\$1,630,000)</b>
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Net Salary variance for WFRS is projected to be in a deficit of (\$1,630,000) which is mitigated by \$110,051 in Budget Stabilization Reserve funding. Overtime deficit projection is (\$1,232,000) and salary is (\$398,000). Pressures in WSIB claims are ongoing creating high overtime shifts.

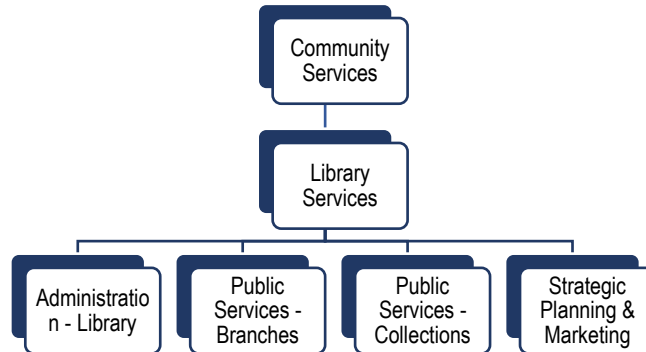
### MITIGATING MEASURES

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

**Library Services**

**DEPARTMENTAL OVERVIEW**


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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$1,071,621)	(\$1,032,621)	(\$964,895)	(\$961,195)
Annual Expense Budget	\$9,276,250	\$9,302,368	\$9,284,880	\$9,210,381
<b>Annual Net Budget</b>	<b>\$8,204,629</b>	<b>\$8,269,747</b>	<b>\$8,319,985</b>	<b>\$8,249,186</b>
<b>Annual Net Variance *</b>	<b>\$658,270</b>	<b>\$799,040</b>	<b>\$461,895</b>	<b>\$112,150</b>
<b>Variance as a % of Gross Budget</b>	<b>7.1%</b>	<b>8.6%</b>	<b>5.0%</b>	<b>1.2%</b>

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

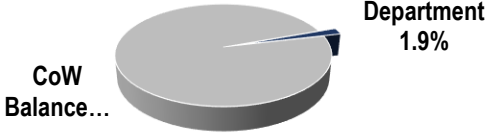
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



Department 1.9%

CoW Balance...

**2024 Year-End Projection: \$0**

**Second Quarter**

## Library Services

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Other Miscellaneous Revenue	n/a	\$25,000		
<b>Expenses:</b>				
Financial Expenses	n/a	(\$122,100)		
Operating & Maintenance Supplies	n/a	(\$60,000)		
Salaries & Benefits	n/a	\$175,000		
Transfers to Reserves & Capital Fund	n/a	(\$84,400)		
Other Miscellaneous Expenditures	n/a	\$66,500		
<b>Net Total</b>	<b>n/a</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Other Miscellaneous Revenue</b>	<b>\$25,000</b>
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WPL is projecting a \$25,000 surplus in other miscellaneous revenue for 2024. Approximately \$10,000 is attributed to the sale of the old bookmobile and maintenance van, and \$15,000 is due to eligible donation spending, which has allowed funding to be transferred into operating from deferred revenue.

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

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$60,000)</b>
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This projected year-end deficit of (\$60,000) is mainly attributed to the rising costs of books and their associated processing fees, as well as the cost of digital resources, including ebooks and databases.

<b>Salaries &amp; Benefits</b>	<b>\$175,000</b>
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The Windsor Public Library is projecting to end 2024 with a surplus of \$175,000 in Salaries and Benefits. The timing of the new bookmobile delivery has led to delays in hiring for driver positions; however, the positions have recently been filled as the bookmobile is expected to be delivered in late summer 2024. Additionally, retirements in various positions have not yet been filled, and gaps in other roles within WPL have also contributed to the overall surplus in Salaries and Benefits.

<b>Transfers to Reserves &amp; Capital Funds</b>	<b>(\$84,400)</b>
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It should be noted that the financial position of WPL at the end of each fiscal year is not included with all other City departments to calculate the final City surplus/deficit. Although WPL's financial statements are consolidated with the City's, WPL, as per the Public Libraries Act, is a standalone entity with its own audited financial statements, including an accumulated surplus or deficit. While the City provides WPL with operational support consistent with other departments, the overall surplus or deficit is reported within the financial results of WPL and is not reported in the overall position of the City at year-end. However, it is provided here for informational purposes.



### Library Services

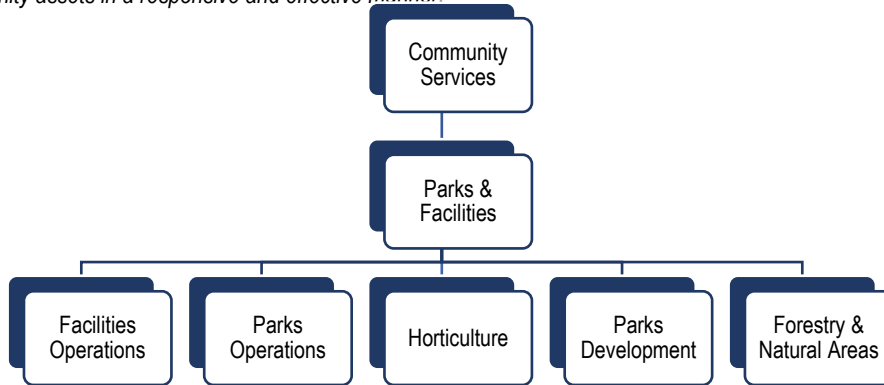
<b>Other Miscellaneous Expenditures</b>	<b>\$66,500</b>
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WPL is projecting a year-end surplus of \$66,500 in other miscellaneous expense accounts. The majority of this surplus is attributed to reduced vehicle maintenance costs, as the new bookmobile has not been acquired year-to-date and therefore no maintenance has been required. Additionally, WPL has not needed to purchase additional furniture and furnishings in 2024, which has also resulted in a surplus under this account. Other small surpluses in miscellaneous expenses also contribute to this overall projected surplus.

**Parks & Facilities**


**DEPARTMENTAL OVERVIEW**

*Parks & Facilities is responsible for 206 parks, with over 2,500 acres of parkland, 175 km of hard surface trails, 300,000 square feet of horticultural beds, 2300 self watering planters, and 90,000 City owned trees within the urban forest, the Ojibway Nature Centre and the most species diverse parks in Canada. Provides building maintenance and operations, caretaking, security, planning, building construction & renovations, project management, lease administration, and asset management. Also responsible for creating unique park experiences, supporting numerous special events and is committed to supporting the corporation and community by providing safe, clean, well-maintained community assets in a responsive and effective manner.*

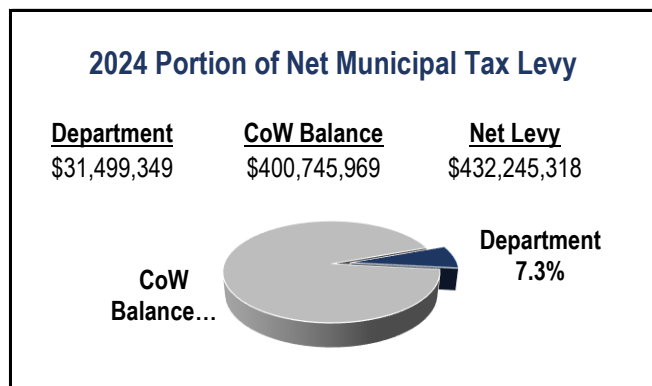


Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$13,513,046)	(\$11,523,724)	(\$9,267,862)	(\$9,812,747)
Annual Expense Budget	\$41,450,753	\$40,045,445	\$36,841,100	\$39,883,357
<b>Annual Net Budget</b>	<b>\$27,937,707</b>	<b>\$28,521,721</b>	<b>\$27,573,238</b>	<b>\$30,070,610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

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



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



**2024 Year-End Projection: (\$34,000)**  
**Second Quarter Deficit**

## Parks & Facilities

### VARIANCE SUMMARY & DESCRIPTION

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

<b>Grants &amp; Subsidies</b>	<b>\$29,000</b>
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The Canada Summer Jobs program provides funding for expenditures related to student employment and offset the Parks Department temporary staffing expenditures. A grant application is submitted every year in early fall based on forecasted eligible costs and student placements. Since it varies every year and is subject to change, the grant funding is not budgeted. For 2024, the grant funding is projected at \$29,000 based upon forecasts of student employment in Parks.

<b>Minor Capital</b>	<b>(\$63,000)</b>
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A deficit of (\$63,000) is expected due to market fluctuations in the costs of infrastructure and construction materials.

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$21,000)</b>
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A projected deficit of approximately (\$21,000) related to fuel usage and pricing is expected for 2024.

<b>Purchased Services</b>	<b>(\$145,000)</b>
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A deficit of (\$145,000) is expected due to the increase in vandalism within Parks in addition to general increase in service pricing for contractors.

<b>Salaries &amp; Benefits</b>	<b>\$147,000</b>
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A year end surplus of \$147,000 in Salaries is being projected due surplus in salary gapping.

<b>Other Miscellaneous Expenditures</b>	<b>\$19,000</b>
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A year end surplus of \$19,000 is being projected in Other Miscellaneous Expenses related to training, equipment rentals, office supplies and other miscellaneous items not incurred.

### MITIGATING MEASURES

Parks & Facilities administration will continue to monitor the prices in contractual agreements as well as the supplies and materials used for maintenance and attempt to mitigate costs in order to maintain current service levels and reduce the budget variances where possible for the remainder of the year.

**Recreation & Culture**


**DEPARTMENTAL OVERVIEW**

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



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

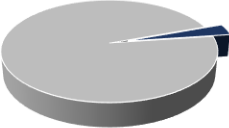
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



CoW Balance... Department **3.4%**

**2024 Year-End Projection: (\$83,000)**

**Second Quarter Deficit**

**Recreation & Culture**

**VARIANCE SUMMARY & DESCRIPTION**

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Expenses:</b>				
Operating & Maintenance Supplies	n/a	(\$83,000)		
<b>Net Total</b>	<b>n/a</b>	<b>(\$83,000)</b>	<b>\$0</b>	<b>\$0</b>

**Operating & Maintenance Supplies (\$83,000)**

The Operating & Maintenance Supplies is currently trending a deficit of approximately \$83,000 at the end of the year. The deficit projection is mainly due to the remaining maintenance & replacement work needed at the WFCU after the flood in 2023. While there is an insurance claim for the flood related damages, the claim proceeds are not included in the projections, as the amount and timing are yet to be determined. One-time funding approved for 2024 in the amount of \$50,000 is including in the projection to mitigate a budgetary deficit in program operations at the Windsor Water World.

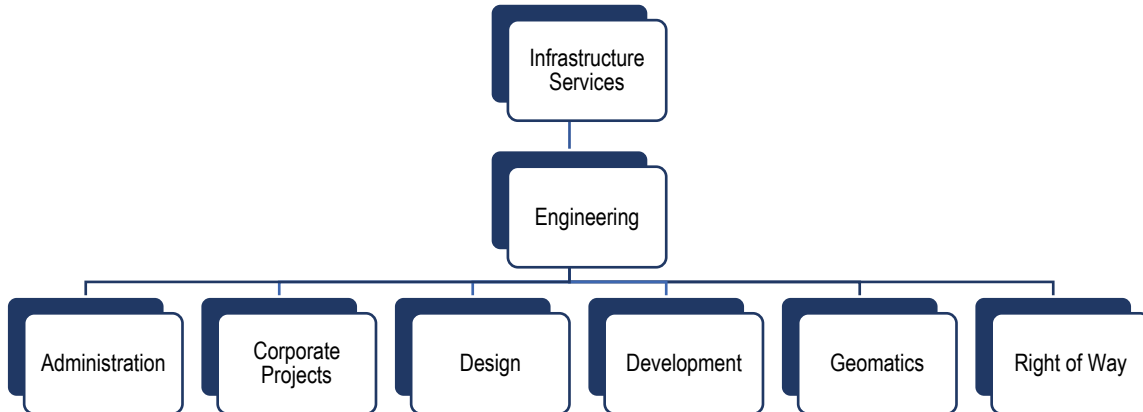
**MITIGATING MEASURES**

The Recreation & Culture Department will continue to monitor all areas where a deficit is currently present to ensure that the Department maintains the current service level while minimizing the costs. In addition, the Department will also continue to monitor costs of providing programming to ensure that they stay within budget.

## Engineering


### DEPARTMENTAL OVERVIEW

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	n/a	n/a	(\$5,338,928)	(\$6,597,807)
Annual Expense Budget	n/a	n/a	\$7,913,993	\$9,443,767
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,575,065</b>	<b>\$2,845,960</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$243,858)</b>	<b>\$495,697</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>(3.1%)</b>	<b>5.2%</b>

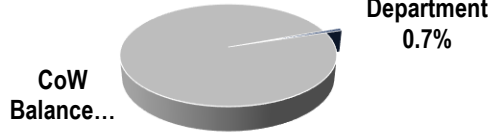
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



Department 0.7%

<b>2024 Year-End Projection:</b>	<b>\$57,000</b>
<b>Second Quarter</b>	<b>Surplus</b>

## Engineering

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	\$82,000		
Transfers from Other Funds	n/a	(\$70,000)		
User Fees, Permits & Charges	n/a	\$174,000		
Other Miscellaneous Revenue	n/a	\$21,000		
<b>Expenses:</b>				
Financial Expenses	n/a	(\$59,000)		
Minor Capital	n/a	\$3,000		
Salaries & Benefits	n/a	(\$94,000)		
<b>Net Total</b>	<b>n/a</b>	<b>\$57,000</b>	<b>\$0</b>	<b>\$0</b>

<b>Recovery of Expenditures</b>	<b>\$82,000</b>
---------------------------------	-----------------

A surplus of \$82,000 is projected at year-end for recovery of expenditures. This is primarily due to salary recoveries higher than budgeted within the Design division and Office of the City Engineer. This is slightly offset by a deficit in the Geomatics division due to salary recoveries being lower than budgeted.

<b>Transfers from Other Funds</b>	<b>(\$70,000)</b>
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Transfers from Other Funds are projected to be a deficit of (\$70,000) at the end of 2024.

<b>User Fees, Permits &amp; Charges</b>	<b>\$174,000</b>
---	------------------

A surplus of \$291,000 is projected for 2024 primarily related to an increase in GIS User Fees received from economic growth and development. This is slightly offset by a small deficit in the Right of Way division, due to a decrease in the number of utility permits issued.

<b>Other Miscellaneous Revenue</b>	<b>\$21,000</b>
------------------------------------	-----------------

Other Miscellaneous Revenue is projecting a small surplus of \$21,000 in Right-of-Way.

<b>Financial Expenses</b>	<b>(\$59,000)</b>
---------------------------	-------------------

A deficit of (\$59,000) in bank charges is being projected for year end. This is a continuing trend caused by the increased use of credit cards for payments made to Right of Way and Geomatics.

<b>Minor Capital</b>	<b>\$3,000</b>
----------------------	----------------

A surplus of \$3,000 is projected in the Minor Capital category, related to Geomatics. This is due to the recent purchase of a new machine which should require less maintenance in the first years of operation.

<b>Salaries &amp; Benefits</b>	<b>(\$94,000)</b>
--------------------------------	-------------------

## Engineering

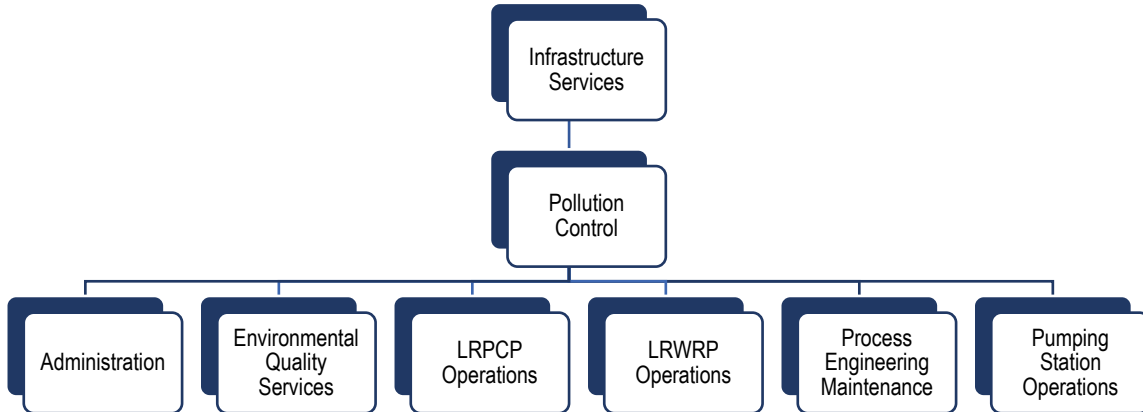
A deficit of (\$94,000) is projected at year-end in the Salaries & Benefits category, largely attributed to the secondment of staff working on special projects (stormwater financing and e-permitting), additional heavy workload positions. Offsetting these deficits are surpluses in Geomatics and Corporate Projects due to staff vacancies.



**Pollution Control**

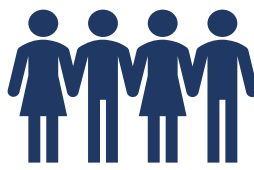
**DEPARTMENTAL OVERVIEW**

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



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

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



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

**2024 Portion of Net Municipal Tax Levy**

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

<b>2024 Year-End Projection:</b>	<b>\$0</b>
<b>Second Quarter</b>	

### Pollution Control

#### **VARIANCE SUMMARY & DESCRIPTION**

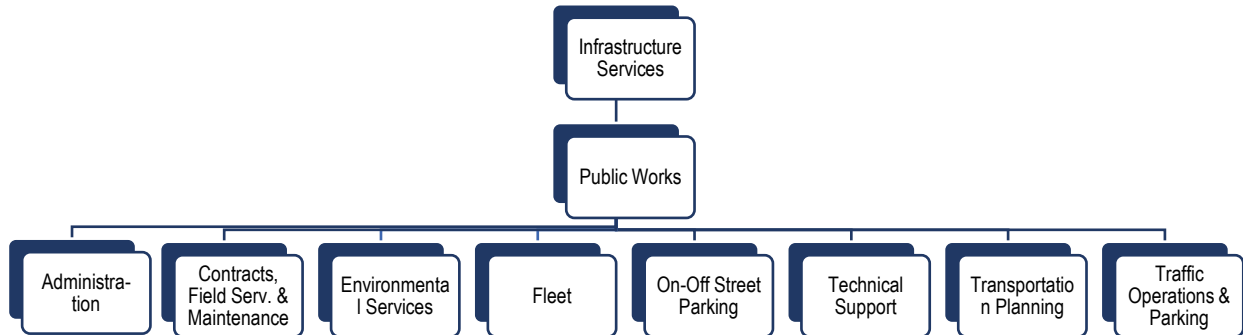
The Pollution Control Department does not have a municipal levy component within their budget and therefore, no variance should be projected for municipal levy purposes. All costs related to the Pollution Control Department are recovered through the Sewer Surcharge.

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

**Public Works**


**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$30,629,406)	(\$27,330,228)	(\$29,641,435)	(\$32,474,213)
Annual Expense Budget	\$59,855,262	\$56,609,038	\$58,680,331	\$64,764,224
<b>Annual Net Budget</b>	<b>\$29,225,856</b>	<b>\$29,278,810</b>	<b>\$29,038,896</b>	<b>\$32,290,011</b>
<b>Annual Net Variance</b>	<b>(\$1,407,608)</b>	<b>(\$2,606,219)</b>	<b>(\$2,935,920)</b>	<b>\$203,873</b>
<b>Variance as a % of Gross Budget</b>	<b>(2.4%)</b>	<b>(4.6%)</b>	<b>(5.0%)</b>	<b>0.3%</b>

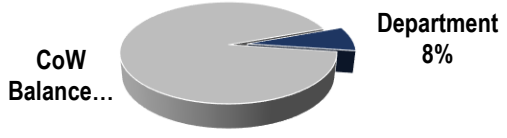
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



**2024 Year-End Projection: \$775,000**

**Second Quarter Surplus**

**Public Works**

**VARIANCE SUMMARY & DESCRIPTION**

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

**Recovery of Expenditures (\$220,000)**

A total net deficit of (\$220,000) is estimated for 2024 related to recovery revenue in the Field Services and Contracts Divisions due to several staff vacancies and heavy workload staffing in place.

**User Fees, Permits & Charges (\$225,000)**

A deficit of (\$225,000) is projected for 2024 related to reduced parking ticket revenue. Parking ticket issuance continues to be below anticipated volumes.

**Purchased Services \$485,000**

A net surplus of approximately \$485,000 is possible for 2024 related to the expected variances for purchased services for the winter control service, streetlight maintenance, and waste collection.

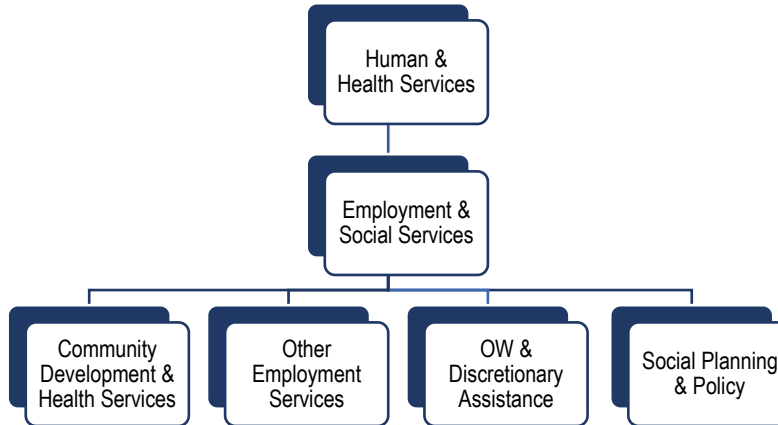
**Salaries & Benefits \$735,000**

A projected net surplus of approximately \$735,000 is estimated for 2024 related to salary and wage for all staff in Public Works. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations where required.

**Employment & Social Services**


**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$108,882,445)	(\$108,913,554)	(\$93,448,255)	(\$115,187,574)
Annual Expense Budget	\$116,969,007	\$116,559,418	\$101,037,567	\$123,194,263
<b>Annual Net Budget</b>	<b>\$8,086,562</b>	<b>\$7,645,864</b>	<b>\$7,589,312</b>	<b>\$8,006,689</b>
<b>Annual Net Variance</b>	<b>\$1,673,697</b>	<b>\$1,568,805</b>	<b>\$1,267,504</b>	<b>(\$109,330)</b>
<b>Variance as a % of Gross Budget</b>	<b>1.4%</b>	<b>1.3%</b>	<b>1.3%</b>	<b>(0.1%)</b>

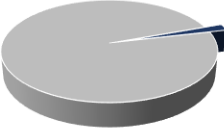
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



CoW Balance... Department 1.9%

<b>2024 Year-End Projection:</b>	<b>\$630,000</b>
<b>Second Quarter</b>	<b>Surplus</b>

## Employment & Social Services

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Recovery of Expenditures	n/a	(\$142,000)		
<b>Expenses:</b>				
Financial Expenses	n/a	(\$21,000)		
Minor Capital	n/a	(\$34,000)		
Operating & Maintenance Supplies	n/a	(\$22,000)		
Purchased Services	n/a	(\$30,000)		
Salaries & Benefits	n/a	(\$225,000)		
Transfers for Social Services	n/a	\$1,064,000		
Other Miscellaneous Expenditures	n/a	\$40,000		
<b>Net Total</b>	<b>n/a</b>	<b>\$630,000</b>	<b>\$0</b>	<b>\$0</b>

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

<b>Recovery of Expenditures</b>	<b>(\$142,000)</b>
---------------------------------	--------------------

Ontario Works Program Delivery expenditures are cost shared with the County of Essex. Lower budgeted expenditures are projected at year-end, therefore County Revenue is projected to be lower by (\$181,000). Additional cost recoveries within the Social Policy & Planning area is expected to reduce this amount by \$39,000

<b>Financial Expenses</b>	<b>(\$21,000)</b>
---------------------------	-------------------

As Ontario Works caseloads rise, the increased use of Reloadable Payment cards (RPC) instead of cheques is resulting in higher than budgeted bank fees associated with this service. The projected deficit of (\$21,000) is expected to be offset by savings in other accounts such as postage and paper.

<b>Minor Capital</b>	<b>(\$34,000)</b>
----------------------	-------------------

Higher than budgeted furniture and fixtures purchases related to new staff is projected by year end. This over-expenditures will be offset by savings projected within other accounts.

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$22,000)</b>
---	-------------------

The deficit of (\$21,500) is projected in this account such as computer supplies. These costs are offset by savings in other accounts.

<b>Purchased Services</b>	<b>(\$30,000)</b>
---------------------------	-------------------

Purchased Services is expected to be higher than budget (\$30,000) primarily due to increased costs in contracted services.

**Employment & Social Services****Salaries & Benefits** **(\$225,000)**

Expenditures related to the one-time Provincial funding received in 2024 were budgeted under Transfers for Social Services, however the one-time costs, such as salaries/benefits, and other one-time costs were charged to other respective accounts. The (\$225,000) deficit is offset by the surpluses in the Transfers for Social Services category.

**Transfers for Social Services** **\$1,064,000**

The year-end surplus for Transfers for Social Services relates to one-time provincial funding from Ministry of Children, Community and Social Services for the delivery of the Ontario Work Program. Although the expenditures associated with this funding were budgeted to the Transfers for Social Service category, the actual costs are charged to other expense accounts which will fully offset this surplus.

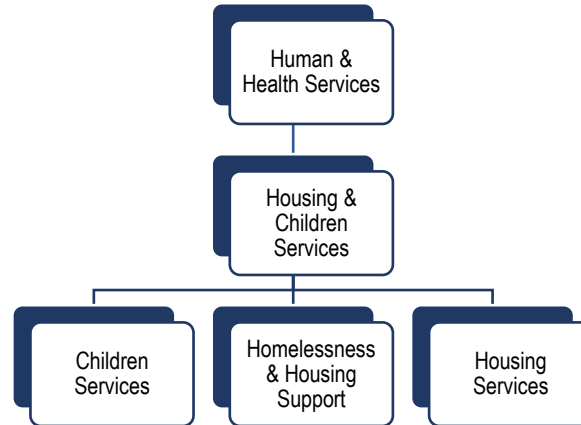
**Other Miscellaneous Expenditures** **\$40,000**

A projected year end surplus of \$40,000 is primarily due to lower than expected training costs and membership fees.

## Housing & Children Services

### DEPARTMENTAL OVERVIEW

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



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

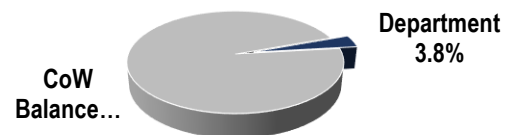
#### 2024 Budgeted Full Time Equivalent (FTE)



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

#### 2024 Portion of Net Municipal Tax Levy

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



**2024 Year-End Projection:**

**(\$751,000)**

**Second Quarter**

**Deficit**



## Housing & Children Services

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Grants & Subsidies	n/a	\$231,000		
Recovery of Expenditures	n/a	\$233,000		
Transfers from Other Funds	n/a	(\$200,000)		
<b>Expenses:</b>				
Minor Capital	n/a	(\$14,000)		
Purchased Services	n/a	(\$33,000)		
Salaries & Benefits	n/a	(\$99,000)		
Transfers for Social Services	n/a	(\$877,000)		
Other Miscellaneous Expenditures	n/a	\$8,000		
<b>Net Total</b>	<b>n/a</b>	<b>(\$751,000)</b>	<b>\$0</b>	<b>\$0</b>

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

<b>Grants &amp; Subsidies</b>	<b>\$231,000</b>
-------------------------------	------------------

One time provincial funding was approved by Ministry of Municipal of Affairs and Housing (MMAH) related to the Rent Supplement program. Therefore, it is anticipated that the funding from the Budget Stabilization Reserve (BSR) of \$200,000, referenced in Transfer from Other Funds, will not be drawn upon. Emergency Preparedness received one-time funding \$31,000 in-year related to the Emergency Nuclear Program Grant.

<b>Recovery of Expenditures</b>	<b>\$233,000</b>
---------------------------------	------------------

Of the total surplus, \$92,000 relates to higher than budgeted County revenue for all cost shared programs. The balance of the surplus relates to additional one-time cost recoveries.

<b>Transfers from Other Funds</b>	<b>(\$200,000)</b>
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At this time, funding from the Budget Stabilization Reserve of (\$200,000) for Rent Supplement program is not anticipated will be drawn on in 2024, due to one time provincial funding approved by Ministry of Municipal of Affairs and Housing (MMAH) which is referenced in Grants & Subsidies section.

<b>Minor Capital</b>	<b>(\$14,000)</b>
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A deficit of (\$14,000) is projected in this account for computer related purchases.

<b>Purchased Services</b>	<b>(\$33,000)</b>
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The Reaching Home program is projecting a deficit of approximately (\$50,000) . This projected deficit relates to providing expanded hours of security services during the period of May 1 – December 31, 2024 at the Homelessness & Housing Help Hub (H4) which are unbudgeted. This deficit will be offset by \$17,000 in projected savings in Housing area.

<b>Salaries &amp; Benefits</b>	<b>(\$99,000)</b>
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The projected additional staffing (\$99,000) cost will be funded through one-time provincial funding (Recovery of Expense).

## **Housing & Children Services**

<b>Transfers for Social Services</b>	<b>(\$877,000)</b>
--------------------------------------	--------------------

Non-Profit Housing is projecting a gross deficit of approximately (\$284,000) due to higher subsidy costs, as well as from the reconciliation of Service Providers year end reports. The costs in the Non-profit housing portfolio are legislated, and mitigation of these costs may not be possible. These increased costs will be offset by additional County Revenue referenced in the Recovery of Expense section. Emergency Preparedness is projecting a deficit of approximately (\$31,000) related to expenses incurred for the Emergency Nuclear Program which has been recovered by revenue received in Grants & Subsidies section. Unbudgeted one-time expenditures of approximately (\$62,000) were incurred due to the fire at 333 Glengarry and operation of a temporary emergency shelter at the WFCU to accommodate displaced residents. In addition, a (\$500,000) deficit is expected in the Homelessness Prevention Program as a result of the significant demand for one-time emergency rent assistance under the Housing Stability Plan program which provides first/last months rent to those exiting homelessness/emergency shelters or provides rental arrears payments to prevent people from entering homelessness. Emergency rent assistance is a cost-effective homelessness prevention program that reduces demand on the emergency shelter system.

<b>Other Miscellaneous Expenditures</b>	<b>\$8,000</b>
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A surplus of \$8,000 is being projected in this major account as a result of savings in conference registrations and membership fees.

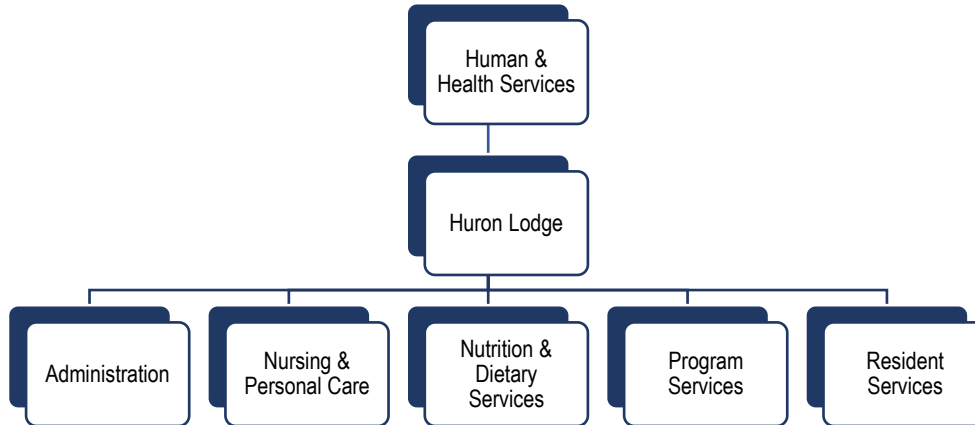
### **MITIGATING MEASURES**

Administration will continue to monitor expenditures relating to housing programs and services with a view to mitigate impacts while maintaining services, utilizing any other funding sources which may become available.

**Huron Lodge**


**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$16,950,506)	(\$18,004,118)	(\$18,059,248)	(\$22,410,512)
Annual Expense Budget	\$24,747,809	\$26,132,683	\$26,521,327	\$31,984,347
<b>Annual Net Budget</b>	<b>\$7,797,303</b>	<b>\$8,128,565</b>	<b>\$8,462,079</b>	<b>\$9,573,835</b>
<b>Annual Net Variance</b>	<b>\$1,033,330</b>	<b>\$522,202</b>	<b>\$1,060,768</b>	<b>\$1,178,839</b>
<b>Variance as a % of Gross Budget</b>	<b>4.2%</b>	<b>2.0%</b>	<b>4.0%</b>	<b>3.7%</b>

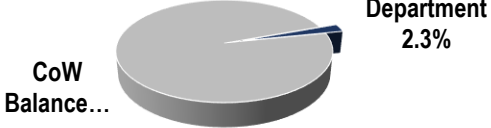
**2024 Budgeted Full Time Equivalent (FTE)**



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

**2024 Portion of Net Municipal Tax Levy**

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



Department 2.3%

CoW Balance...

**2024 Year-End Projection: \$545,000**  
**Second Quarter Surplus**

## Huron Lodge

### VARIANCE SUMMARY & DESCRIPTION

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

<b>Grants &amp; Subsidies</b>	<b>(\$100,000)</b>
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The projected surplus is predominately due to one-time funding allocation of \$570,000 from the Ministry of Long-Term Care (MLTC) to assist long-term care homes with facility repairs. The department will transfer the funding to the capital project 7153006- Huron Lodge Facilities Improvements to offset the costs of the works being performed this year. Huron Lodge is expecting to transfer the entire amount of the one-time funding to the capital project (7153006) to offset the facility repairs that are occurring this year. The department is expected to end the year in a (\$100,000) deficit position in annualized MLTC funding streams due to unforeseen variables such as the Case Mix Index reducing the per diems received.

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

<b>User Fees, Permits &amp; Charges</b>	<b>\$18,000</b>
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This estimated surplus is due to higher than budgeted Accommodation Revenue expected in 2024. Budgets are set based on historical trends for occupancy in the home and accommodation rates that are determined by the MLTC.

<b>Other Miscellaneous Revenue</b>	<b>\$7,000</b>
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Huron Lodge receives rebates based on spending levels for various supplies such as incontinence and food items. Budgets are set for expected rebates and are based on historical trends. It is projected to end the year with a \$7,000 surplus in this category.

<b>Minor Capital</b>	<b>(\$135,000)</b>
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Necessary repairs in the kitchen for plumbing and humidification and refrigeration equipment contribute to the majority of the estimated year-end variance in minor capital at Huron Lodge.

## **Huron Lodge**

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$150,000)</b>
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The expected overage in the Operating & Maintenance Supplies category is predominately due to the supplies in the Nursing division of Huron Lodge. Residents are coming in more fragile and majority from hospital requiring additional supplies for their plan of care.

<b>Purchased Services</b>	<b>\$30,000</b>
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This surplus is one-time in nature as it is due to the timing of the new physiotherapy agreement commencing in the third quarter of 2024.

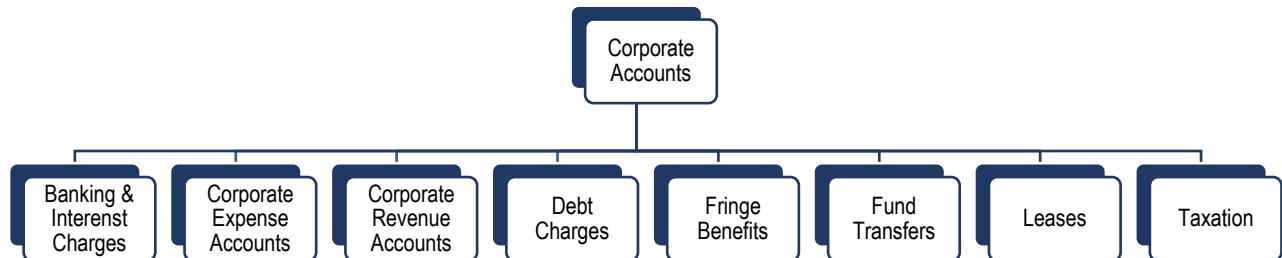
<b>Salaries &amp; Benefits</b>	<b>\$1,000,000</b>
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The projected surplus in salary and benefit accounts represents the net impact of all salary and benefit accounts at Huron Lodge and is largely due to the additional funded expense for staff additions that have not been filled yet. The department is working with Human Resources to fill positions necessary as approved by S172/2021 CR 35/2022 to meet the staffing targets set by the MLTC.

## Corporate Accounts

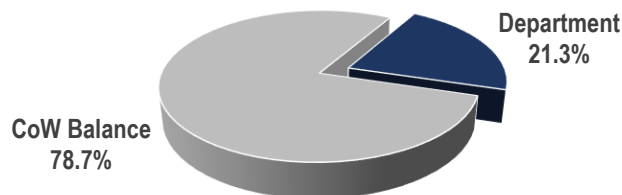
### DEPARTMENTAL OVERVIEW

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$217,748,697)	(\$131,127,456)	(\$135,372,275)	(\$130,354,324)
Annual Expense Budget	\$242,097,940	\$162,129,721	\$219,926,715	\$220,807,900
<b>Annual Net Budget</b>	<b>\$24,349,243</b>	<b>\$31,002,265</b>	<b>\$84,554,440</b>	<b>\$90,453,576</b>
<b>Annual Net Variance</b>	<b>\$3,648,165</b>	<b>\$2,491,934</b>	<b>\$5,297,210</b>	<b>\$946,628</b>
<b>Variance as a % of Gross Budget</b>	<b>1.5%</b>	<b>1.5%</b>	<b>2.4%</b>	<b>0.4%</b>

### 2024 Portion of Net Municipal Tax Levy



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

**2024 Year-End Projection:**

**\$2,444,000**

**Second Quarter**

**Surplus**

## Corporate Accounts

### VARIANCE SUMMARY & DESCRIPTION

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
Investment Income & Dividends	n/a	\$1,000,000		
Recovery of Expenditures	n/a	\$362,000		
Taxes - Municipal	n/a	\$82,000		
User Fees, Permits & Charges	n/a	\$1,000,000		
<b>Net Total</b>	<b>n/a</b>	<b>\$2,444,000</b>	<b>\$0</b>	<b>\$0</b>

<b>Investment Income &amp; Dividends</b>	<b>\$1,000,000</b>
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A year end surplus of \$1,000,000 is being projected in Capital interest Income due to projects being funded internally.

<b>Recovery of Expenditures</b>	<b>\$362,000</b>
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A year-end surplus of \$362,000 is being projected in Program Support Recoveries due to additional program funding available within Employment & Social Services.

<b>Taxes - Municipal</b>	<b>\$82,000</b>
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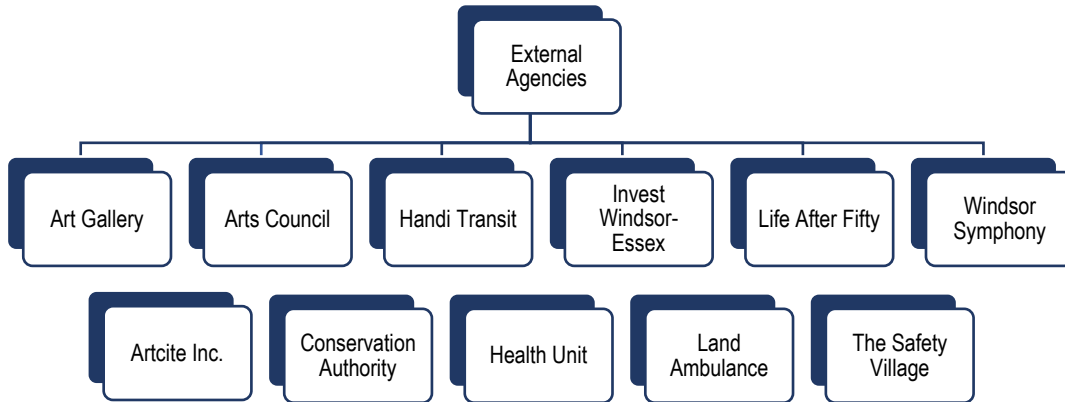
A year-end surplus of \$82,000 is being projected in Taxes-Municipal as a result of the increase in the 'Heads and Beds' levy from increased student enrollment.

<b>User Fees, Permits &amp; Charges</b>	<b>\$1,000,000</b>
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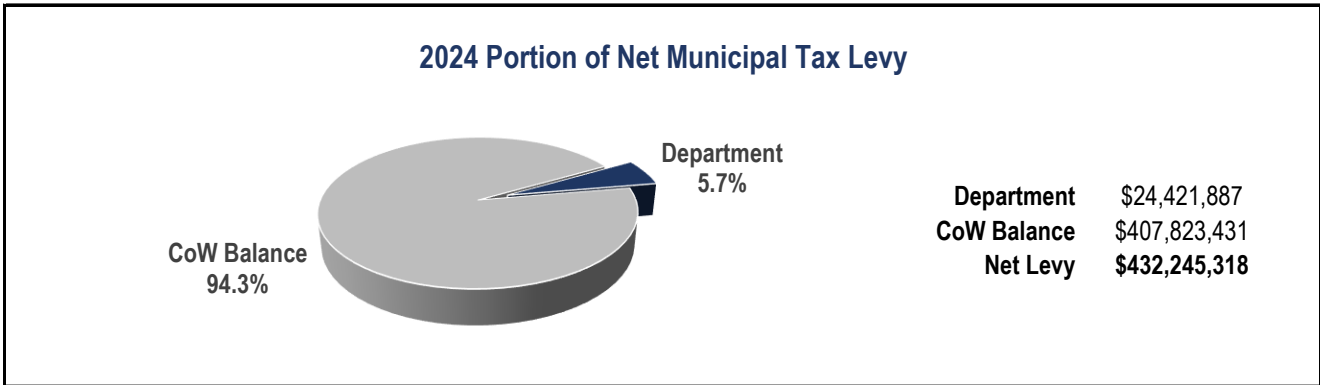
A year-end surplus of \$1,000,000 is being projected in Interest and Penalties on Taxes Receivable.

**Agencies**

**DEPARTMENTAL OVERVIEW**



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$100,598)	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$19,996,396	\$20,558,892	\$20,858,514	\$22,634,432
<b>Annual Net Budget</b>	<b>\$19,895,798</b>	<b>\$20,458,294</b>	<b>\$20,757,916</b>	<b>\$22,533,834</b>
<b>Annual Net Variance</b>	<b>\$1,056,508</b>	<b>\$167,535</b>	<b>\$1,114,860</b>	<b>\$289,178</b>
<b>Variance as a % of Gross Budget</b>	<b>5.3%</b>	<b>0.8%</b>	<b>5.3%</b>	<b>1.3%</b>



**2024 Year-End Projection: \$668,000**

**Second Quarter Surplus**



## Agencies

### VARIANCE SUMMARY & DESCRIPTION

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

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

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

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

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

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

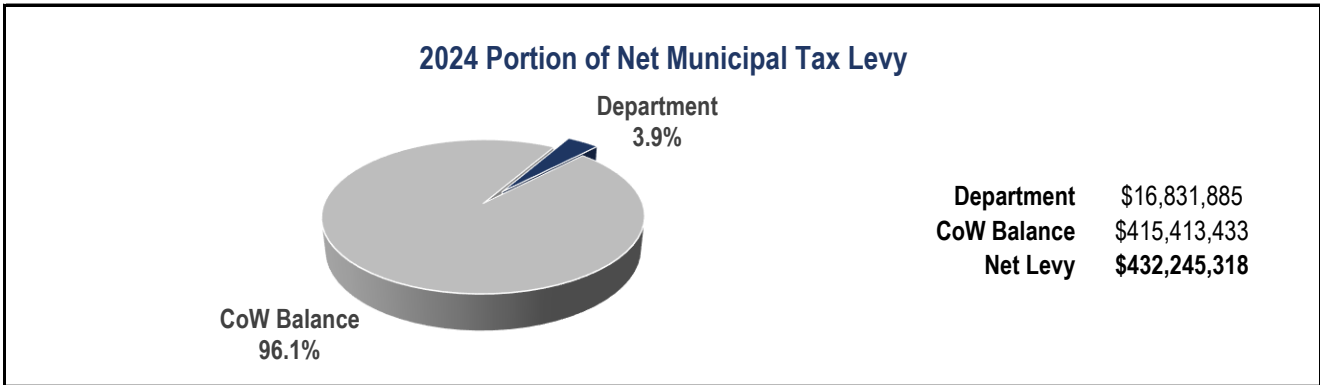
The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and has resulted in a \$7,000 surplus.

**Windsor Essex Community Housing Corporation**

**DEPARTMENTAL OVERVIEW**



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



**2024 Year-End Projection: (\$482,000)**  
**Second Quarter Deficit**

**Windsor Essex Community Housing Corporation**

**VARIANCE SUMMARY & DESCRIPTION**

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

**Recovery of Expenditures** **\$348,000**

Social Housing provided through Windsor Essex Community Housing Corporation's (CHC) is cost shared with the County of Essex. The County revenue surplus is associated with the additional Transfers for Social Services, noted below, is projected to \$348,000 higher than budgeted.

**Transfers for Social Services** **(\$830,000)**

CHC is an arm's-length organization owned by the City of Windsor. CHC is a separate legal entity and operates as a non-profit governed by a Board of Directors (the "Board"). The Board oversees the organization, while the daily operational functions are executed by the CEO and staff employed at CHC. The City as Service Manager for Social Housing provides operating subsidy to CHC through the Approved Housing Budget to maintain CHC operations. CHC is projecting a gross deficit in their Public Housing portfolio of approximately (\$830,000) primarily due to increased costs in building repair and maintenance.

**MITIGATING MEASURES**

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

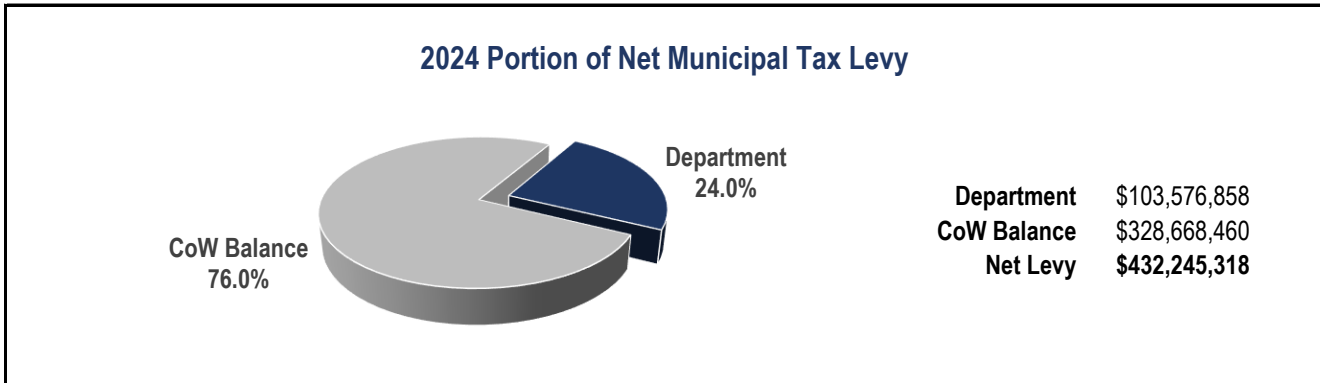
**Windsor Police Services**

**DEPARTMENTAL OVERVIEW**

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



Historical Financial Summary	2020	2021	2022	2023
Annual Revenue Budget	(\$17,364,207)	(\$17,384,673)	(\$18,042,140)	(\$18,862,655)
Annual Expense Budget	\$109,490,813	\$111,317,082	\$115,019,577	\$117,868,133
<b>Annual Net Budget</b>	<b>\$92,126,606</b>	<b>\$93,932,409</b>	<b>\$96,977,437</b>	<b>\$99,005,478</b>
<b>Annual Net Variance</b>	<b>\$571,091</b>	<b>\$1,530,708</b>	<b>\$620,859</b>	<b>(\$72,756)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.5%</b>	<b>1.4%</b>	<b>0.5%</b>	<b>(0.1%)</b>



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

**Second Quarter Deficit**

## Windsor Police Services

### VARIANCE SUMMARY & DESCRIPTION

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

<b>Salaries &amp; Benefits</b>	<b>(\$3,000,000)</b>
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Once adjusted for impending wage settlements, known timing issues, fringes, and utilities; the second quarter report provided to City Administration projects that the WPS will experience a \$3M budget deficit by year end. The most significant contributing factor is the settlement of the 2023-2026 Collective Bargaining Agreements with the Windsor Police Association. This requires the WPS to remit retroactive settlements for both the 2023 and 2024 fiscal years. The 2023 and 2024 salary budget provisions were based on comparator data which was available during the annual budget planning processes.

### MITIGATING MEASURES

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

**On-Off Street Parking Reserve**

<b>2024 Year-End Projection:</b>	<b>(\$325,000)</b>
<b>Second Quarter</b>	<b>Deficit</b>

**VARIANCE SUMMARY & DESCRIPTION**

Description	Q1 Projection	Q2 Projection	Q3 Projection	Year-End Variance
<b>Revenue:</b>				
User Fees, Permits & Charges	n/a	(\$450,000)		
<b>Expenses:</b>				
Salaries & Benefits	n/a	\$125,000		
<b>Net Total</b>	<b>n/a</b>	<b>(\$325,000)</b>	<b>\$0</b>	<b>\$0</b>

<b>User Fees, Permits &amp; Charges</b>	<b>(\$450,000)</b>
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A total deficit of (\$450,000) is estimated for 2024 related to reduced hourly and monthly parking revenue at meters, in lots, and in garages. This estimate is based on year to date trends in 2024 as compared to previous years both pre and post pandemic.

<b>Salaries &amp; Benefits</b>	<b>\$125,000</b>
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A projected overall surplus of approximately \$125,000 is estimated for 2024 related to salary and wage for all staff in the On-Off Street Parking Division of Public Works. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions.

**MITIGATING MEASURES**

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

**Building Permit Reserve**

**2024 Year-End Projection: \$7,431,000**  
**Second Quarter Surplus**

**VARIANCE SUMMARY & DESCRIPTION**

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

**User Fees, Permits & Charges \$7,500,000**

Building permit revenue is expecting a year end surplus of \$7,500,000. The surplus in permit revenue is largely due to larger building construction projects.

**Financial Expenses (\$30,000)**

The Building department is expecting to end the year with a deficit of (\$30,000) due to the number of transactions that are anticipated to be paid by credit card in 2024.

**Minor Capital (\$209,000)**

The Minor Capital is expected to have a short fall of (\$209,000) for the renovation of the 2nd floor in the 350 City Hall Building.

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

The Building Department is expecting to end the year with an overall deficit of (\$3,000) mainly due to promotional material that was purchased for job fairs and other community events.

**Purchased Services (\$495,000)**

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

## **Building Permit Reserve**

<b>Salaries &amp; Benefits</b>	<b>\$734,000</b>
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Staff gapping savings of \$734,000 is expected due to the number of retirements in 2024 and new positions created by the 2023 staff reorganization (BI2023-0069) that have not been filled.

<b>Other Miscellaneous Expenditures</b>	<b>(\$66,000)</b>
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The expected Deficit in Other Miscellaneous Expenditures is mainly due to (\$63,000) in training and (\$3,000) for Document registrations.



**Sewer Surcharge Reserve**

**2024 Year-End Projection:**

**\$188,000**

**Second Quarter**

**Surplus**

**VARIANCE SUMMARY & DESCRIPTION**

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

**Recovery of Expenditures \$289,000**

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

**User Fees, Permits & Charges \$674,000**

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

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

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

There is an anticipated deficit for other Sewer Surcharge-related miscellaneous revenue of approximately (\$1,264,000) for 2024 which is due to the timing of the implementation of the 2024 rates. This is currently being offset by a surplus in Transfers to Reserves & Capital Funds as noted below. Based on current patterns, no additional loss of revenue is expected to be incurred. However, there is a risk that a change in consumption patterns could further impact revenue during the remainder of the year. Revenue and expenses will continue to be assessed and appropriate adjustments will continue to be made throughout the year.

## Sewer Surcharge Reserve

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

<b>Operating &amp; Maintenance Supplies</b>	<b>(\$605,000)</b>
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Chemicals are projected to be in a deficit of (\$377,000) and Maintenance is projected to be in a deficit of (\$228,000) by the end of 2024 within the Pollution Control division.

<b>Salaries &amp; Benefits</b>	<b>(\$146,000)</b>
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A projected overall surplus of approximately \$180,000 in Public Works is estimated for 2024 related to salary and wage for all staff in Public Works. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations where required. Offsetting the overall salary and wage surplus is an expected deficit related to permanent gapping charges for the year.

Offsetting this surplus is a projected deficit of (\$326,000) within Pollution Control, mainly due to overtime charges.

<b>Transfers to Reserves &amp; Capital Funds</b>	<b>\$1,264,000</b>
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Transfer to Capital Funds is anticipated to be in a surplus of approximately \$1,264,000, which is due to a holdback in sewer surcharge capital transfers. This is to offset the anticipated deficit of Sewer Surcharge revenue due to the timing of the implementation of the 2024 rates as noted above. Based on current patterns, no additional loss of revenue is expected to be incurred. However, there is a risk that a change in consumption patterns could further impact revenue during the remainder of the year. Revenue and expenses will continue to be assessed and appropriate adjustments will continue to be made throughout the year.