

CORPORATE SUMMARY

DEPARTMENT	2021 Gross Budget	2021 Net Budget	Year-End COVID Variance	Year-End Non-COVID Variance	Year-End Overall Variance	% of Gross Budget
<u>CITY DEPARTMENTS</u>						
Recreation & Culture	\$24,992,464	\$13,042,950	(\$3,713,000)	\$0	(\$3,713,000)	(14.9%)
Public Works	\$56,609,038	\$29,278,810	(\$810,000)	(\$1,307,000)	(\$2,117,000)	(3.7%)
Huron Lodge	\$26,132,683	\$8,128,565	(\$1,565,000)	\$45,000	(\$1,520,000)	(5.8%)
Parks & Facilities	\$40,045,445	\$28,521,721	(\$1,282,000)	\$565,000	(\$717,000)	(1.8%)
Fire & Rescue	\$52,177,165	\$50,658,841	(\$168,000)	(\$182,000)	(\$350,000)	(0.7%)
Council Services	\$11,026,327	\$7,319,917	(\$460,000)	\$150,000	(\$310,000)	(2.8%)
Legal	\$14,231,776	\$6,682,053	(\$250,000)	\$0	(\$250,000)	(1.8%)
Engineering	\$27,777,083	\$2,176,061	(\$44,000)	(\$85,000)	(\$129,000)	(0.5%)
Transit Windsor	\$36,851,094	\$15,586,444	\$0	(\$115,000)	(\$115,000)	(0.3%)
City Council	\$1,029,184	\$872,193	\$0	\$0	\$0	0.0%
Mayor's Office	\$1,455,705	\$1,455,705	\$0	\$0	\$0	0.0%
Human Resources	\$6,177,480	\$5,768,638	\$0	\$0	\$0	0.0%
Windsor Public Library	\$9,302,368	\$8,269,747	\$250,000	(\$250,000)	\$0	0.0%
Information Technology	\$8,702,573	\$7,340,019	(\$49,000)	\$122,000	\$73,000	0.8%
Finance	\$11,818,267	\$6,782,600	(\$125,000)	\$244,000	\$119,000	1.0%
CAO's Office	\$1,253,287	\$1,253,287	\$0	\$131,000	\$131,000	10.5%
Planning & Building	\$11,812,055	\$5,134,953	(\$150,000)	\$370,000	\$220,000	1.9%
Housing & Children Services	\$116,465,816	\$24,858,008	\$172,000	\$142,000	\$314,000	0.3%
Employment & Social Services	\$116,559,418	\$7,645,864	\$648,000	\$468,000	\$1,116,000	1.0%
Corporate Accounts	\$162,129,721	\$31,002,265	\$4,113,000	\$1,150,000	\$5,263,000	3.2%
Sub-Total: City Depts	\$736,548,949	\$261,778,641	(\$3,433,000)	\$1,448,000	(\$1,985,000)	(0.3%)
<u>AGENCIES, BOARDS & COMMITTEES</u>						
Agencies	\$20,558,892	\$20,458,294	\$0	(\$122,000)	(\$122,000)	(0.6%)
Police Services	\$111,317,082	\$93,932,409	\$0	\$0	\$0	0.0%
Sub-Total: ABC's	\$131,875,974	\$114,390,703	\$0	(\$122,000)	(\$122,000)	(0.1%)
Net Operating Budget Variance	\$868,424,923	\$376,169,344	(\$3,433,000)	\$1,326,000	(\$2,107,000)	(0.2%)
<u>OTHER FUNDING SOURCES</u>						
Off Street Parking Reserve	\$2,844,276	\$0	(\$1,177,000)	\$39,000	(\$1,138,000)	(40.0%)
Sewer Surcharge Reserve	\$80,254,455	\$0	\$6,000	(\$528,000)	(\$522,000)	(0.7%)
Building Permit Reserve	(\$169,408)	\$0	\$0	(\$51,000)	(\$51,000)	(30.1%)
Sub-Total: OFS's	\$82,929,323	\$0	(\$1,171,000)	(\$540,000)	(\$1,711,000)	(2.1%)
Total Municipal	\$951,354,246	\$376,169,344	(\$4,604,000)	\$786,000	(\$3,818,000)	(0.4%)
<u>Government Business Enterprises</u>						
Windsor-Detroit Tunnel	n/a	n/a	(\$7,000,000)	\$0	(\$7,000,000)	n/a
Windsor Airport	n/a	n/a	(\$3,400,000)	\$0	(\$3,400,000)	n/a
Roseland Golf & Curling Club	n/a	n/a	(\$300,000)	\$0	(\$300,000)	n/a
Sub-Total: GBE's	n/a	n/a	(\$10,700,000)	\$0	(\$10,700,000)	n/a
Grand Total	n/a	n/a	(\$15,304,000)	\$786,000	(\$14,518,000)	n/a

CITY COUNCIL

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	\$0	(\$277,165)	(\$185,000)	(\$156,991)
Annual Expense Budget	\$639,777	\$1,008,389	\$1,031,469	\$1,029,184
Annual Net Budget	\$639,777	\$731,224	\$846,469	\$872,193
Annual Net Variance	\$34,987	(\$8,275)	\$48,836	\$0
Variance as a % of Gross Budget	5.5%	(0.8%)	4.7%	0.0%

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$0**

No significant variances 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.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$504,753	\$905,325	\$905,325	\$1,455,705
Annual Net Budget	\$504,753	\$905,325	\$905,325	\$1,455,705
Annual Net Variance	\$9,687	\$0	\$0	\$0 *
Variance as a % of Gross Budget	1.9%	0.0%	0.0%	0.0%

* Projected

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: \$0

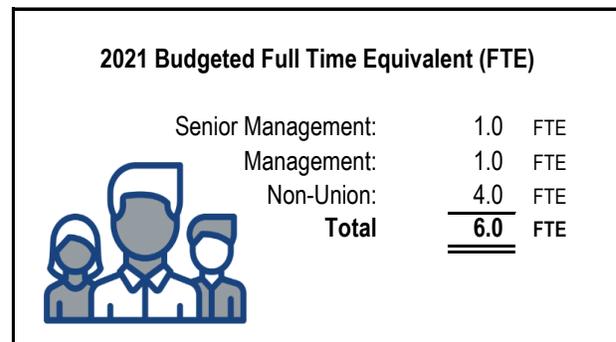
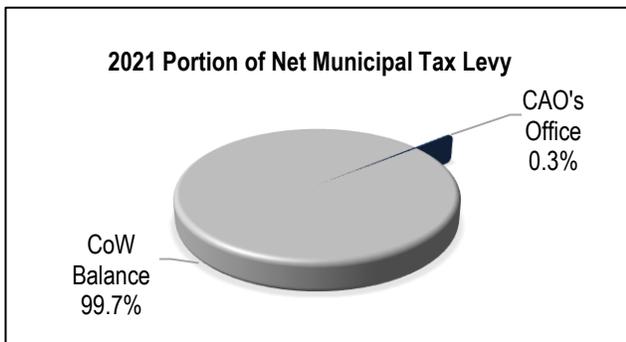
No significant variances projected at this time.

CAO'S OFFICE

DEPARTMENTAL OVERVIEW

MISSION: To provide consistent corporate direction and leadership for the planning and delivery of municipal services and the achievement of corporate goals, while encouraging the establishment of processes and procedures that promote accountability to established standards and policies.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$169,459)	(\$30,000)	\$0	\$0
Annual Expense Budget	\$1,320,807	\$1,315,018	\$1,336,637	\$1,253,287
Annual Net Budget	\$1,151,348	\$1,285,018	\$1,336,637	\$1,253,287
Annual Net Variance	\$170,118	\$123,090	\$114,810	\$131,000
Variance as a % of Gross Budget	12.9%	9.4%	8.6%	10.5%



VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Salary Gapping	\$0	\$59,000	\$59,000
Consulting	\$0	\$37,000	\$37,000
Various Miscellaneous Accounts	\$0	\$35,000	\$35,000
Net Total	\$0	\$131,000	\$131,000

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$131,000 Surplus**

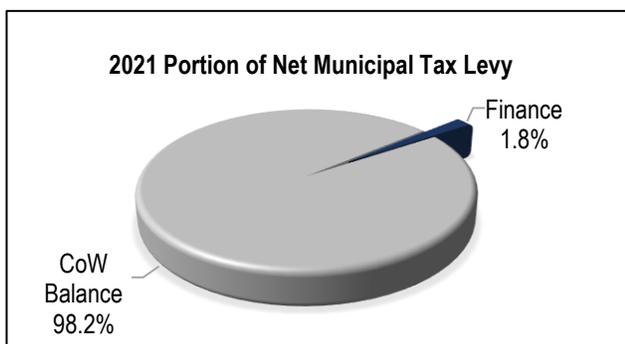
The CAO's Office budget contains provisional budgets for corporate matters and it is difficult to anticipate until very close to year end, what these budgets may be used for. Therefore, by the end of 2021, a surplus is reported after taking into account certain budget carry forwards to cover the payments for anticipated 2022 projects

FINANCE

DEPARTMENTAL OVERVIEW

MISSION: To provide timely, responsive, efficient and innovative financial services to all our customers in compliance with all legislative requirements, while fostering a spirit of trust through accountability.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$3,791,723)	(\$4,533,756)	(\$4,934,927)	(\$5,035,667)
Annual Expense Budget	\$10,259,010	\$11,261,685	\$11,632,943	\$11,818,267
Annual Net Budget	\$6,467,287	\$6,727,929	\$6,698,016	\$6,782,600
Annual Net Variance	\$873	(\$120,985)	(\$53,577)	\$119,000
Variance as a % of Gross Budget	0.0%	(1.1%)	(0.5%)	1.0%



2021 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	20.0	FTE
Non-Union:	46.0	FTE
Local 543:	30.0	FTE
Total	97.0	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
External Revenues	(\$125,000)	(\$106,000)	(\$231,000)
Salaries	\$0	\$193,000	\$193,000
Various Miscellaneous	\$0	\$157,000	\$157,000
Net Total	(\$125,000)	\$244,000	\$119,000

FINANCE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$119,000** **Surplus**

External Revenue: (\$231,000)

A shortfall in external revenue is projected to net a deficit of approximately (\$231,000). Contributing to this projected deficit is an estimated shortfall of (\$125,000) in Tax Lien Registrations & Letters of Default directly related to the ongoing pandemic. The projection also includes an estimated (\$102,000) deficit in Letters of Default and (\$62,000) deficit in Dial up Fees offset by a \$58,000 surplus in other collection fees.

Salaries: \$193,000

Overall salary expenditures within the Finance Department are projected to result in a year-end surplus of approximately \$193,000 primarily due to gapping and the timing of recruitments.

Various Miscellaneous: \$157,000

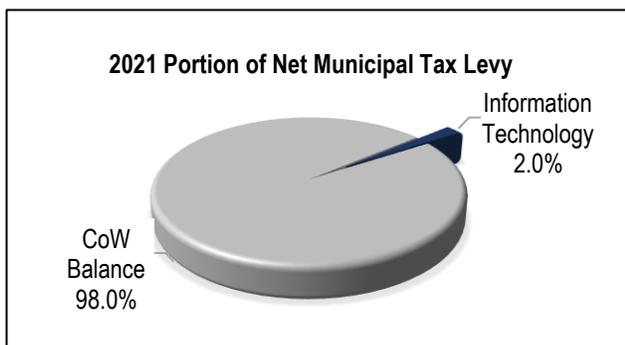
A \$157,000 projected surplus in various miscellaneous line items within the department consists of \$104,000 in vested property revenue received in Q1, a \$33,000 surplus in Travel, Training and conferences and a \$20,000 surplus in various other items.

INFORMATION TECHNOLOGY

DEPARTMENTAL OVERVIEW

MISSION: To lead the City of Windsor in Information Technology by providing infrastructure, project management and support services with an underlying focus on customer service.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$1,275,439)	(\$1,415,439)	(\$1,275,439)	(\$1,362,554)
Annual Expense Budget	\$7,954,334	\$8,260,494	\$8,224,564	\$8,702,573
Annual Net Budget	\$6,678,895	\$6,845,055	\$6,949,125	\$7,340,019
Annual Net Variance	\$114,264	\$17,909	\$32,736	\$73,000
Variance as a % of Gross Budget	1.4%	0.2%	0.4%	0.8%



2021 Budgeted Full Time Equivalent (FTE)



Management:	6.0	FTE
Non-Union:	14.0	FTE
Local 543:	45.6	FTE
Total	65.6	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
COVID Related Expenditures	(\$16,000)	\$0	(\$16,000)
Salary Related	(\$33,000)	\$53,000	\$20,000
Various Miscellaneous	\$0	\$69,000	\$69,000
Net Total	(\$49,000)	\$122,000	\$73,000

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$73,000 Surplus**

COVID Related Expenditures: (\$16,000)

This amount represents various non budgeted expenses related to COVID, such as virtual communication software, work at home devices like headsets and PPE for onsite staff.

INFORMATION TECHNOLOGY

Salary Related: \$20,000

Included in the year-end variance is an overall surplus of \$20,000 related to salary gapping. An estimated surplus of \$53,000 is related to vacancies in current positions where recruitments are currently under way to fill those vacancies within the existing staff complement, in an effort to bring the department up to full capacity. An estimated deficit of (\$33,000) is related to hiring of staff for heavy workload as a result of COVID related staffing requirements and also for support related to work-from home efforts across the Corporation.

Various Miscellaneous: \$69,000

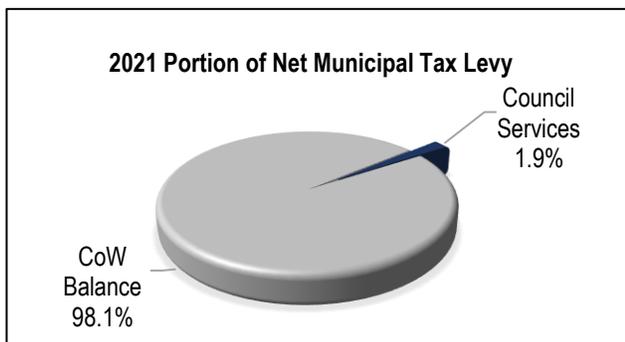
Due to COVID and the repeated stay-at-home orders, travel and training will most likely not be occurring this year. These cost savings along with various miscellaneous line items within the department are contributing to an estimated year-end surplus of \$69,000.

COUNCIL SERVICES

DEPARTMENTAL OVERVIEW

MISSION: To help connect staff and residents with the corporate information they need.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$3,332,831)	(\$3,867,442)	(\$3,399,251)	(\$3,706,410)
Annual Expense Budget	\$10,483,425	\$10,843,660	\$11,098,636	\$11,026,327
Annual Net Budget	\$7,150,594	\$6,976,218	\$7,699,385	\$7,319,917
Annual Net Variance	\$182,128	\$27,925	(\$61,745)	(\$310,000)
Variance as a % of Gross Budget	1.7%	0.3%	(0.6%)	(2.8%)



2021 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	12.0	FTE
Non-Union:	14.0	FTE
Local 543:	51.5	FTE
Total	78.5	FTE

VARIANCE SUMMARY

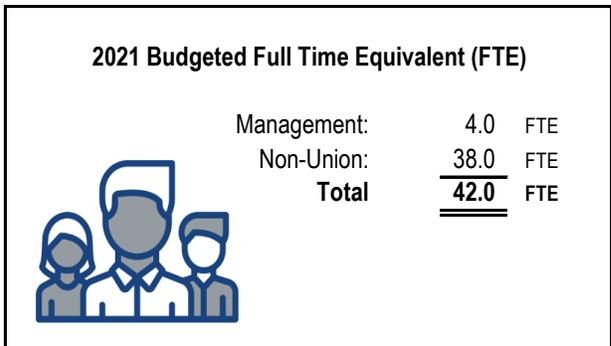
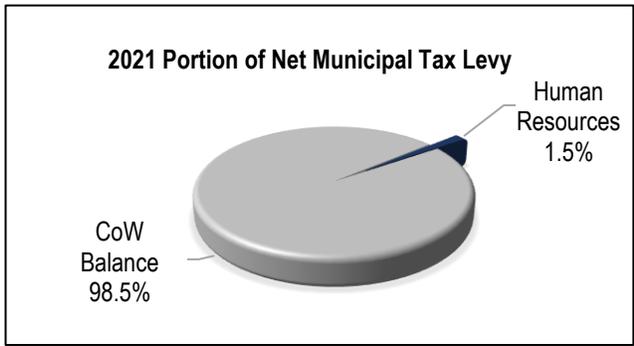
Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Licensing and Gaming Program	(\$500,000)	\$0	(\$500,000)
Staff Gapping	\$40,000	\$150,000	\$190,000
Net Total	(\$460,000)	\$150,000	(\$310,000)

HUMAN RESOURCES

DEPARTMENTAL OVERVIEW

MISSION: Human Resources is committed to providing a full range of employee services to all Corporate departments by means of a consistent, cost effective, innovative, valid and reliable service in an expedient fashion while observing the collective agreements and all legislative requirements.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$376,406)	(\$1,031,013)	(\$663,879)	(\$408,842)
Annual Expense Budget	\$5,364,825	\$6,440,414	\$6,296,537	\$6,177,480
Annual Net Budget	\$4,988,419	\$5,409,401	\$5,632,658	\$5,768,638
Annual Net Variance	\$4,268	\$141,250	\$36,310	\$0
Variance as a % of Gross Budget	0.1%	2.2%	0.6%	0.0%



VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$0**

No significant variances projected at this time.

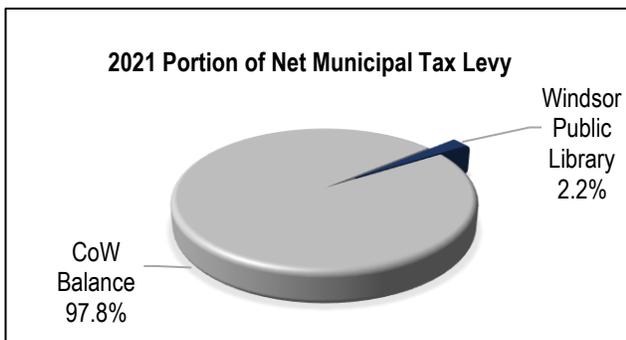
WINDSOR PUBLIC LIBRARY

DEPARTMENTAL OVERVIEW

MISSION: The mission of the Windsor Public Library is to enrich our community by providing access to resources that inform and entertain. We believe in the freedom to read, learn and discover

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$1,182,552)	(\$1,251,871)	(\$1,071,621)	(\$1,032,621)
Annual Expense Budget	\$9,386,489	\$9,271,926	\$9,276,250	\$9,302,368
Annual Net Budget	\$8,203,937	\$8,020,055	\$8,204,629	\$8,269,747
* Annual Net Variance	\$322,389	\$278,838	\$658,270	\$658,270
Variance as a % of Gross Budget	3.4%	3.0%	7.1%	7.1%

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



2021 Budgeted Full Time Equivalent (FTE)



Management:	6.0	FTE
Non-Union:	1.0	FTE
Local 2067.1	67.8	FTE
Total	74.8	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Salary & Benefits	\$300,000	\$0	\$300,000
Lost Revenue	(\$50,000)	\$0	(\$50,000)
Surplus Transfer to Reserve	\$0	(\$250,000)	(\$250,000)
Net Total	\$250,000	(\$250,000)	\$0

WINDSOR PUBLIC LIBRARY

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$0**

Salary & Benefits: \$300,000

Salary savings resulting from branch closures and anticipated re-opening in stages - bringing back laid-off Pages and supply staff have resulted in estimated salary & benefit cost savings of approximately \$300,000.

Lost Revenue: (\$50,000)

Due to the closing of branches and the waiving of overdue fees, fees revenue, net of expenses, will be approximately (\$50,000) under budget for the year.

Surplus Transfer to Reserve: (\$250,000)

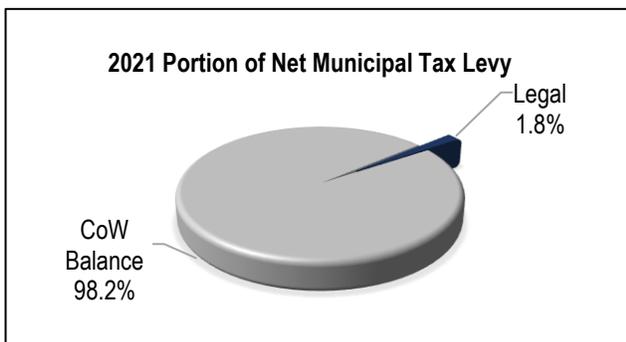
It should be noted that the WPL's financial position at the end of each fiscal year is not included with all other City departments to calculate the final City surplus/deficit. Although the WPL's financial statements are consolidated with the City's, the WPL, as per the Libraries Act, is a stand alone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

LEGAL

DEPARTMENTAL OVERVIEW

MISSION: To provide cost-effective, responsive, innovative and high-quality legal, real property, purchasing and risk management services, and effective Provincial Offences administration, to the City of Windsor and its business partners.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$10,390,026)	(\$10,593,655)	(\$10,766,573)	(\$7,549,723)
Annual Expense Budget	\$17,162,635	\$17,623,980	\$17,542,706	\$14,231,776
Annual Net Budget	\$6,772,609	\$7,030,325	\$6,776,133	\$6,682,053
Annual Net Variance	(\$87,047)	\$165,609	(\$325,652)	(\$250,000)
Variance as a % of Gross Budget	(0.5%)	0.9%	(1.9%)	(1.8%)



2021 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	7.0	FTE
Non-Union:	33.0	FTE
Local 543:	8.0	FTE
Total	49.0	FTE

VARIANCE SUMMARY

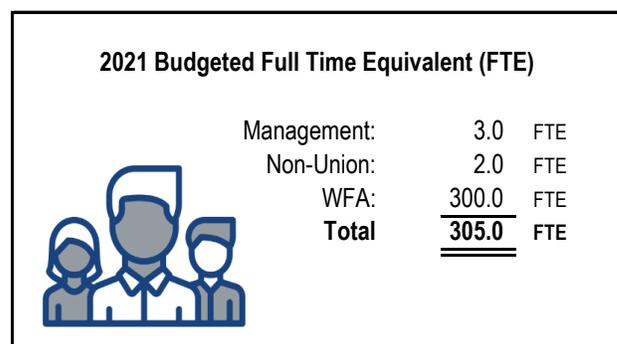
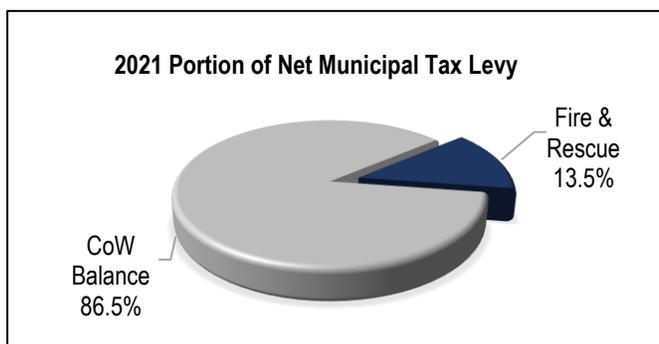
Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Provincial Offences Division	(\$250,000)	\$0	(\$250,000)
Net Total	(\$250,000)	\$0	(\$250,000)

FIRE & RESCUE

DEPARTMENTAL OVERVIEW

MISSION: The mission of Windsor Fire & Rescue Services is to preserve life and property, promote public safety, and provide community support in a professional manner. (Strategic Plan 2018-2023)

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$990,689)	(\$1,098,503)	(\$1,481,166)	(\$1,518,324)
Annual Expense Budget	\$46,493,654	\$51,711,505	\$51,947,069	\$52,177,165
Annual Net Budget	\$45,502,965	\$50,613,002	\$50,465,903	\$50,658,841
Annual Net Variance	(\$457,162)	(\$87,219)	(\$553,373)	(\$350,000)
Variance as a % of Gross Budget	(1.0%)	(0.2%)	(1.1%)	(0.7%)



VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Net Salary Variance	(\$60,000)	(\$166,000)	(\$226,000)
Fire Prevention User Fees	(\$70,000)	\$0	(\$70,000)
Temp. Addition of Assist. Deputy Fire Chief	(\$58,000)	\$0	(\$58,000)
PPE, Medical and Cleaning supplies	(\$20,000)	\$0	(\$20,000)
Mass Notification System	\$0	(\$16,000)	(\$16,000)
Miscellaneous Surplus Accounts	\$40,000	\$0	\$40,000
Net Total	(\$168,000)	(\$182,000)	(\$350,000)

FIRE & RESCUE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$350,000) Deficit**

Net Salary Variance: (\$226,000)

Net Salary variance for WFRS is projected to be in a deficit of (\$226,000). Variance in salary, gapping, other pay, and WSIB are estimated to a deficit of (\$30,000) while overtime variance is estimated to a deficit of (\$196,000). Overtime includes the COVID-19 projected impact which can put a lot of pressure on Fire & Rescue operations. However, the impact is now significantly less than in 2020 as workplace infection prevention and control measures remain in place and contribute to a reduced risk of workplace transmission of COVID.

Fire & Rescue User Fees: (\$70,000)

User fee revenue for Fire Prevention is projected to (\$70,000) deficit. Fire Prevention activities came to a complete stop due to a provincial shut down of businesses at the beginning and currently in 2021.

Temporary Addition of Assistant Deputy Fire Chief: (\$58,000)

The hiring of Deputy Fire Chief on a temporary basis allowed for a dedicated personnel tend to the needs of frontline firefighting staff. This included establishing new COVID-19 policies, overseeing the implementation of the new procedures and ongoing daily review of incident run reports. Daily review of incident runs with the firefighting staff has proven to be a valuable approach for addressing safety, compliance, as well as achieving consistent response to unique calls among all firefighters. This cost was partially offset by a surplus in an existing account and (\$58,000) remains unfunded.

PPE, Medical and Cleaning Supplies: (\$20,000)

COVID-19 related expenses are projected to be (\$20,000) for the year creating an unbudgeted variance in various accounts. Medical, PPE and cleaning supplies needs have increased and continues to be in increased use to reduce the risk of infection.

Mass Notification System: (\$16,000)

WFRS entered into a 5-year agreement with Everbridge for a Mass Notification system approved by 2020 Operating Budget, BI#2020-0354. The budget issue was approved on the basis that WFRS would enter into a four-way partnership between WFRS and three community partners. Three partners were verbally committed when the 5 year agreement with Everbridge (system provider) was signed. As the pandemic continues to impact operations and causes significant delays in implementation, 2021 is projected to be short one partner creating a (\$16,000) shortfall in cost recovery from partners. The process of obtaining an additional partner to meet the budget approval is currently in progress.

Miscellaneous Surplus Accounts: \$40,000

A surplus of \$40,000 is estimated to be achieved by Fire & Rescue division mostly due to COVID-19 impact in operations. Provincial shut down of businesses and slowing down of economy impacts accounts like machinery and equipment, office supplies, publications & manuals, professional services, advertising, equipment rental, etc. causing it to be under utilized.

MITIGATING STEPS

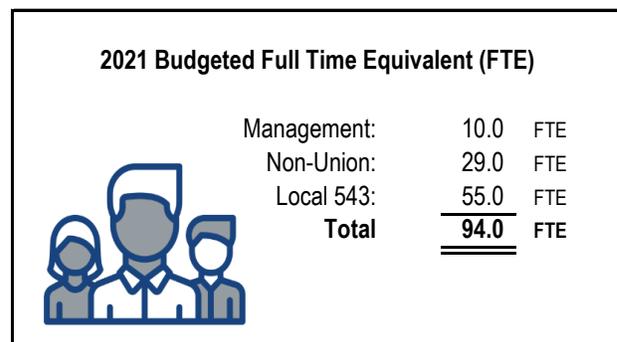
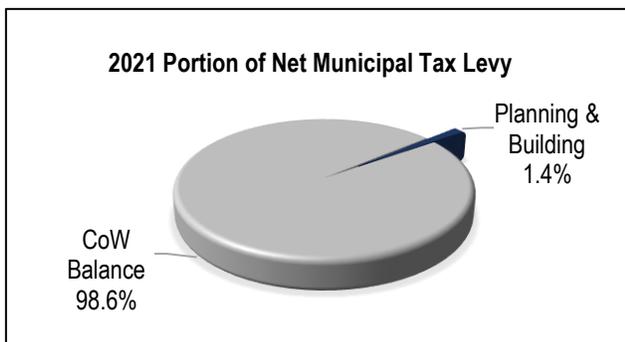
The Fire and Rescue Services division will continue to mitigate overtime variances through the attendance management process and take reasonable steps to reduce COVID-19 related expense variances, while maintaining approved service levels.

PLANNING & BUILDING

DEPARTMENTAL OVERVIEW

MISSION: To advance and guide the future growth of Windsor as a vibrant and sustainable city.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$5,862,004)	(\$6,031,370)	(\$6,517,102)	(\$6,677,102)
Annual Expense Budget	\$9,743,666	\$10,487,849	\$11,386,647	\$11,812,055
Annual Net Budget	\$3,881,662	\$4,456,479	\$4,869,545	\$5,134,953
Annual Net Variance	(\$42,184)	\$2,777	\$464,081	\$220,000
Variance as a % of Gross Budget	(0.4%)	0.0%	4.1%	1.9%



VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Staff Gapping	\$0	\$48,000	\$48,000
Revenue Shortfall	(\$150,000)	\$290,000	\$140,000
Miscellaneous Expense Savings	\$0	\$32,000	\$32,000
Net Total	(\$150,000)	\$370,000	\$220,000

PLANNING & BUILDING

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$220,000** **Surplus**

Staff Gapping: \$48,000

Staff gapping will be one of the contributing factors to the overall surplus variance within the Planning & Building department. The delay in the hiring of several positions, in addition to some positions not expected to be filled at all and the expected staff turnover during the year are all factors that will be contributing to this surplus. On the other hand the department is also trying to fill three heavy workload positions to help out with the backlog of work due to the prior year staff gapping.

Revenue Surplus: \$140,000

The Planning area is projected to end the year with a revenue surplus of \$641,000 in the area of Development Applications. Development Applications has already achieved 57.8% of budget and is expecting maintain this pace until the end of the year. On the other hand, Building By-law revenue is expecting to have a revenue shortfall of (\$436,000). Fees collected by By-law relates to the enforcement of property standards, rental property conditions and the upkeep of vacant buildings. The pandemic was definitely a major factor in the revenue shortfall due to the provincial lockdown impacting activity, suspension of the court system and the Covid-19 impact on landlords and tenants alike, of which City staff attempted to accommodate given the circumstances. Out of this portion of the revenue shortfall, (\$150,000) can be directly linked to the Covid-19 pandemic. Transportation Planning is also projected to be in a deficit position of (\$65,000) for the year .

Miscellaneous Expense Savings: \$32,000

The department is expected to achieve miscellaneous expense savings of \$32,000 due to reduced travel and training and other operating expenses.

MITIGATING STEPS

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

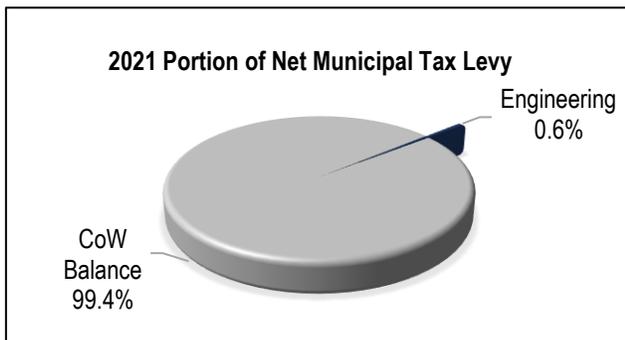
ENGINEERING

DEPARTMENTAL OVERVIEW

MISSION: To exceed the expectations of our customers and clients on a continual basis in providing service in the areas of engineering and corporate project administration, geographic information systems and related services, right of way permitting, and administration.

The overall mission of Pollution Control is to provide a sustainable, healthy environment through the efficient and cost-effective management of sanitation and wastewater streams and by anticipating and responding to the changing environmental needs of the community.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$24,080,241)	(\$24,186,509)	(\$25,124,422)	(\$25,601,022)
Annual Expense Budget	\$27,449,528	\$27,422,762	\$26,928,097	\$27,777,083
Annual Net Budget	\$3,369,287	\$3,236,253	\$1,803,675	\$2,176,061
Annual Net Variance	(\$454,241)	\$45,851	(\$140,145)	(\$129,000)
Variance as a % of Gross Budget	(1.7%)	0.2%	(0.5%)	(0.5%)



2021 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	17.0	FTE
Non-Union:	23.0	FTE
Local 543:	32.7	FTE
Local 82:	44.0	FTE
Total	117.7	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Pollution Control			
Salaries	\$14,000	\$13,000	\$27,000
Miscellaneous Line Items	\$0	\$6,000	\$6,000
Engineering			
Salaries & WA Recoveries	\$0	\$147,000	\$147,000
Licenses & Permits	(\$57,000)	(\$93,000)	(\$150,000)
Other Gen. Rev./User Fees/GIS User Fees	\$0	(\$97,000)	(\$97,000)
Succession Planning	\$0	(\$36,000)	(\$36,000)
Bank Charges	\$0	(\$16,000)	(\$16,000)
Miscellaneous Line Items	(\$1,000)	(\$9,000)	(\$10,000)
Net Total	(\$44,000)	(\$85,000)	(\$129,000)

ENGINEERING

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$129,000) Deficit**

The Engineering department is projecting a year-end deficit of (\$129,000), due to anticipated deficits in Engineering and the Office of the City Engineer of (\$162,000), and offset with an anticipated surplus in Pollution Control of \$33,000.

Pollution Control - The Pollution Control division, specifically the Environmental Master Plan area, is projecting a surplus of \$33,000

Salaries: \$27,000

This surplus resulted from gapping for a position that was not filled for approximately 5 months of 2021.

Miscellaneous Line Items: \$6,000

Miscellaneous line item, specifically within the Environmental Master Plan area, are showing a projected surplus of \$6,000. The majority of this surplus was due to Earth Day in 2021 being sponsored by an outside organization. This Organization paid for items such as prizes, advertng and the virtual platform that was used.

Engineering and Office of the City Engineer - The Engineering and Office of the City Engineer division are projecting a deficit of (\$162,000), made up of the following:

Salaries/ Work Auth Recoveries: \$147,000

The department is reporting an anticipated surplus of \$147,000 in Labour and Work Auth Recoveries, due to new employees at lower levels of pay grid as well as gapping that has occurred throughout the year in areas that do not have Work Auth Recoveries.

Licenses & Permits: (\$150,000)

Based on current levels, Licenses & Permits are anticipated to be in a deficit of (\$150,000). Some of this deficit is due Sidewalk Cafe permits being waived. As previously reported to Council through the 2021 budget report, it is anticipated that this will result in a COVID-related deficit of (\$57,000) in License & Permits Revenues as the level of interest in 2021 is similar to that of last year. The remaining anticipated deficit of (\$93,000) is based on current levels of licenses & permits issued.

Other General Revenue / User Fees / GIS User Fees: (\$97,000)

Other General Revenue and User Fees are anticipated to be in a deficit of (\$97,000) to the Division. This is based on current fees issued. While revenue is expected to pick up in the Summer/ Construction Season, there is uncertainty around the actual amount that will be received due to impacts from the current stay at home order.

Consulting Services: (\$36,000)

As a result of the recruitment for the new City Engineering, there is a (\$36,000) expense related to conducting a search for the City of Windsor's City Engineer that is contributing to the overall deficit. This will be offset by surpluses in the Salaries / WA Recoveries noted above.

Bank Charges: (\$16,000)

Further offsetting the surpluses for the Division is an anticipated deficit of (\$16,000) in bank charges. This item has traditionally been in a deficit as credit card payments are on the rise and these payment methods incur additional banking fees for the department.

Miscellaneous Line Items: (\$10,000)

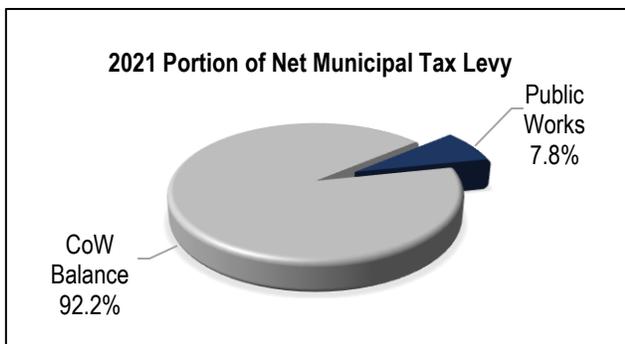
Miscellaneous line item variances are contributing to a (\$10,000) anticipated deficit. A portion of this anticipated deficit of (\$1,000) related to COVID-19 additional expenses for employee cell phones.

PUBLIC WORKS

DEPARTMENTAL OVERVIEW

MISSION: To provide for the safe and efficient movement of people and goods on the public right-of-way in Windsor in a manner complimentary to existing and planned land development. To continually improve our service delivery to meet the needs of the citizens of the city for the care and maintenance of all municipal infrastructure and the environment.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$27,113,327)	(\$28,785,172)	(\$30,629,406)	(\$27,330,228)
Annual Expense Budget	\$54,455,439	\$55,964,369	\$59,855,262	\$56,609,038
Annual Net Budget	\$27,342,112	\$27,179,197	\$29,225,856	\$29,278,810
Annual Net Variance	\$2,391	\$46,727	(\$1,407,608)	(\$2,117,000)
Variance as a % of Gross Budget	0.0%	0.1%	(2.4%)	(3.7%)



2021 Budgeted Full Time Equivalent (FTE)



Management:	31.0	FTE
Non-Union:	19.0	FTE
Local 543:	79.0	FTE
Local 82:	82.2	FTE
Total	211.2	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Salary and Wage – All Staff and Students	\$195,000	\$696,000	\$891,000
Crossing Guard Program	\$101,000	\$0	\$101,000
Miscellaneous Operating and Safety Supplies	(\$46,000)	\$0	(\$46,000)
MTO Registered Owner Requests – Pkg Enf.	\$0	(\$122,000)	(\$122,000)
Fuel - All Types	\$0	(\$210,000)	(\$210,000)
Winter Control	\$0	(\$250,000)	(\$250,000)
Garbage Collection and Disposal	(\$470,000)	\$0	(\$470,000)
Streetlight Maintenance	\$0	(\$750,000)	(\$750,000)
Revenue - All Divisions	(\$590,000)	(\$671,000)	(\$1,261,000)
Net Total	(\$810,000)	(\$1,307,000)	(\$2,117,000)

PUBLIC WORKS

Streetlight Maintenance: (\$750,000)

A deficit of (\$750,000) is estimated for 2021 related to contracted services for streetlight maintenance due to the higher cost of maintaining aging infrastructure. This projection is based on actual billing levels for 1st quarter 2021 and anticipated billings for the remainder of the year.

Revenue: (\$1,261,000)

A deficit of (\$1,261,000) is estimated for 2021 related to revenue of which (\$590,000) can be directly attributable to the ongoing COVID pandemic. The estimated revenue deficit attributable to the ongoing pandemic is related to lost parking ticket revenue of (\$555,000), lost school waste collection revenue of (\$20,000), and lost barricade revenue of (\$15,000) as a result of the stay at home order in 2021 and school closures. During the development of the 2021 Operating budget, it was estimated that one-time funding of \$625,000 could be required related to COVID-19 one-time funding requirements for reduced 2021 parking ticket revenue. As of April 2021, the updated projected reduction in parking ticket revenue is (\$555,000) based on actual number of tickets issues during January through April 2021 versus pre-COVID tickets issued during the same months. The actual tickets issued in 2021 are slightly higher than anticipated during the 2021 budget development process.

The expected revenue deficit of (\$671,000) not attributable to the ongoing pandemic is related to reduced annual parking ticket revenue of (\$425,000) and reduced staff recoveries of (\$246,000) as a result of ongoing staff vacancies. The projected deficit in parking ticket revenue is anticipated to continue annually, and as such, a 2022 revenue budget reduction issue will be submitted for Council consideration in order to mitigate this ongoing annual variance.

MITIGATING STEPS

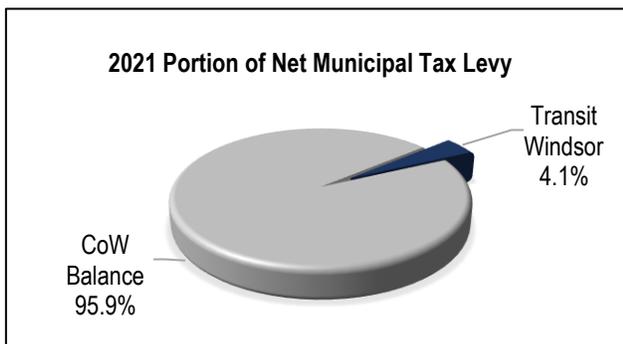
Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible. Budget issue submission will be considered in 2022 for items that are expected to continue beyond one-year/one-time should there be no available budget reductions to facilitate a reallocation of currently budgeted funds.

TRANSIT WINDSOR

DEPARTMENTAL OVERVIEW

MISSION: To provide safe, reliable and affordable public transit for the community through continuous improvement in service levels, vehicle fleet, customer care, environmental stewardship and employee excellence so that all residents can have equal access to work, education, health care, shopping, social and recreational opportunities through convenient and affordable public transit service.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$20,659,589)	(\$21,635,263)	(\$21,175,090)	(\$21,264,650)
Annual Expense Budget	\$33,931,108	\$36,061,034	\$36,294,433	\$36,851,094
Annual Net Budget	\$13,271,519	\$14,425,771	\$15,119,343	\$15,586,444
Annual Net Variance	(\$195,008)	\$123,288	\$658,202	(\$115,000)
Variance as a % of Gross Budget	(0.6%)	0.3%	1.8%	(0.3%)



2021 Budgeted Full Time Equivalent (FTE)



Management:	22.0	FTE
Non-Union:	6.0	FTE
Hourly	244.0	FTE
Total	272.0	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Transit Revenue	(\$11,109,000)	\$0	(\$11,109,000)
Advertising Revenue	(\$235,000)	\$0	(\$235,000)
Commissions Revenue	(\$96,000)	\$0	(\$96,000)
Salary Wages Premiums Overtime Other	\$3,482,000	\$187,000	\$3,669,000
Motor Fuels	\$1,106,000	(\$378,000)	\$728,000
Fees and Service Charges Expense	\$263,000	\$0	\$263,000
Commissions Expense	\$106,000	\$0	\$106,000
Facility Opns-Labour INTERNAL	\$93,000	\$0	\$93,000
Advertising Expenses	\$0	\$79,000	\$79,000
Program Supplies and Other Operating Expen	\$76,000	(\$3,000)	\$73,000
Travel Expense ,Business Meeting and Others	\$30,000	\$0	\$30,000
Other Prof Services-External	(\$25,000)	\$0	(\$25,000)
Vehicle Maint Parts/Materials	(\$739,000)	\$0	(\$739,000)
Safe Restart Grant Funding	\$7,048,000	\$0	\$7,048,000
Net Total	\$0	(\$115,000)	(\$115,000)

TRANSIT WINDSOR

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$115,000)** **Deficit**

Transit Windsor is projecting ending 2021 with an overall (\$115,000) deficit after allocating \$7,048,000 in Safe Restart Grant Funding for Phase 1, 2 and 3 to the Transit Windsor operating budget. This (\$115,000) deficit is related to Non-COVID impacts.

Transit Revenue: (\$11,109,000)

In analyzing the impact of the COVID-19 pandemic on Transit services, it had originally been estimated that Transit ridership would be at 60% of expected budgeted passenger trips in January 2021 and build to 80% by September 2021. These estimates were developed as part of the 2021 Operating Budget and at the time, suggested a potential revenue variance of just over (\$5.0) million. Transit Windsor began to collect fares at the end of October 2020, however with ridership still at an all time low, the projected fares are expected to be substantially reduced from expected levels for 2021. In addition, it is expected that the University of Windsor will continue to be online for the rest of the year resulting in revenue loss from student semester pass purchases as well. This assumption, along with other ridership projections, will continue to be monitored as we move through the next few months and will continue to be updated as additional information becomes known. At this time, the lack of fares is anticipated to result in a significant loss of revenue for Transit. The year end deficit in Transit Revenue account is projected at (\$11,109,000).

Advertising Revenue: (\$235,000)

This revenue is made up of both bus and shelter advertisements. In 2020, as a result of the pandemic, the third party companies requested fees to be waived in order to manage business costs, which was approved by City Council. For 2021, no revenues have been received. Administration is in talks with the companies regarding these payments. If any waiver is requested, a CAO report will be brought forward to address this. In the interim, considering the current economic situation, as a prudent measure, it is projected these revenues will be lost. The year end projected deficit of (\$235,000) is attributable to covid19 impacts.

Commissions Revenue: (\$96,000)

During 2020, Greyhound shut down service in order to mitigate travel and the spread of the Coronavirus. In May 2021, Greyhound Canada announced shutting down of bus routes in Canada on a permanent basis. With this closure, no tickets will be sold for Greyhound and therefore no commissions earned on a go forward basis. This will result in a permanent revenue loss of (\$96,000), which is attributable to COVID. This will be addressed in the 2022 Operating Budget.

Salary, Wages and Overtime: \$3,669,000

Since September 2020, Transit is operating at Saturday service levels and is expected to continue services at that level for the rest of the year. COVID-19 has resulted in additional bus cleaning and disinfecting, along with additional janitorial cleaning and disinfecting requirements, and as a result, Transit has been able to bring back many of its employees. This has been beneficial to the department as previously, it had been projected the PPE and enhanced cleaning costs could result in an unbudgeted COVID-related cost of (\$535,906) for 2021, however overall, due to the reduced workforce required to provide the necessary service, Transit is projecting a surplus in the salary, wages and overtime accounts. The COVID related year end surplus is projected at \$3,482,000 and non COVID related surplus is projected at \$187,000. The Non-COVID activity related to employees being off of work without pay for other reasons not related to covid19.

TRANSIT WINDSOR

Motor Fuels and Oil and Lubricants: \$728,000

COVID-19 led to Transit Windsor providing reduced service in the first quarter of 2021 and it is anticipated that services will continue to remain at a reduced level for the rest of 2021. This reduced service will lead to less kilometres travelled for the transit fleet and therefore fewer litres of fuel consumed. The COVID impact due to reduced service is anticipated to result in a projected year- end surplus of \$1,106,000 as a result of reduced fuel consumption. Offsetting this surplus is a Non-COVID fuel variance due to the higher cost of fuel versus the budgeted rate. As a result, an estimated deficit of (\$378,000) for motor fuel is being projected due to this price variance. These numbers also include minor variances in the Oils and Lubricants budget. Overall, Transit is projecting a year end surplus of \$728,000 in the motor fuel and oil and lubricant accounts.

Fees and Service Charges Expense \$263,000

This account mainly represents the Tunnel Tolls paid by Transit while running Tunnel buses. Currently the Tunnel bus service is suspended and is expected to remain suspended until the end of the year. As a result, Transit is projecting a year end surplus of \$263,000 in this account.

Commissions Expense: \$106,000

Transit Windsor pays commissions to third party vendors for the sale of passes and tickets. With the reduction in service in 2021, it is expected that it will result in reduced sales of passes and tickets by third parties. Hence it is projected that Transit will end up with a year end COVID related surplus of \$106,000 in this account.

Facility Operations-Labour INTERNAL: \$93,000

Due to the existing pandemic impact, Transit Windsor is anticipated to operate at a lower service for most of 2021. In addition, with the permanent shutdown of Greyhound Canada in May 2021, the traffic at the Windsor International Transit Terminal (WITT) is expected to decrease significantly, therefore resulting in a reduction of facility repairs. This reduction in required maintenance and cleaning is expected to result in a year end COVID related surplus of \$93,000.

Advertising Expenses: \$79,000

Transit Windsor has reduced regular advertising throughout the community. This may change based on directives received as the year progresses however the department is projecting a year end non COVID related surplus of \$79,000 at this time.

Program Supplies and other minor operating expenses: \$73,000

The customer sales and service department is responsible for purchasing the required inventory for bus passes and tickets in order to sell to riders. Due to covid19, Transit is expected to continue operating at reduced service levels. As a result, the required inventory is expected to be lesser than normal and other minor operating costs are anticipated to be lower as well. As result the department is forecasting a net COVID related surplus of \$73,000 in the program supplies and minor operating expenses accounts.

Travel Expense ,Business Meeting and Others : \$30,000

Due to COVID-19 related restriction on travel, the department is projecting a year end COVID related surplus of \$30,000 in the travel, conference, business meeting and related expenses.

TRANSIT WINDSOR

Other Prof Services-External : (\$25,000)

Transit is anticipating ending 2021 with a COVID deficit of (\$25,000) mainly due to additional security needs at the downtown terminal.

Vehicle Maintenance Parts/Materials: (\$739,000)

In response to the current COVID-19 pandemic, Transit Windsor took initial steps to install temporary operator barriers to ensure the safety of Bus Operators and allow the resumption of front door boarding and fare collection. The announcement of the Phase 2 Safe Restart Agreement (SRA) – Transit Stream identified that the installation of permanent operator barriers on transit buses could be funded under the SRA program. As a result, Transit Windsor as per approved CAOP 12/2021, issued a purchase order for 117 Operator Barriers to be installed in the Transit buses. The installation is expected to be completed by Dec 31/2021. As a result, the department is projecting a net year end COVID related deficit of (\$739,000) in the vehicle maintenance parts /materials account. As noted above, this COVID related expense will be fully funded under the Safe Restart Funding- Transit Stream.

Safe Restart Grant Funding (COVID): \$7,048,000

Transit Windsor will be able to allocate \$7,048,000 to the Operating budget from the Safe Restart Phase 1, Phase 2 and Phase 3 provided through the Federal and Provincial government in order to mitigate pandemic-related deficits experienced during 2021. In total, Phase 1 and 2 funding of \$1,928,424 covering January 2021 to March 2021 and Phase 3 funding of \$5,119,576 is available to offset COVID related costs in the Transit area. To date, \$1,876,694 in Phase 2 funding has been utilized, leaving a balance of \$6,069,148 in unallocated funding. It has not yet been determined if Phase 2 funds can be carried forward and used to offset COVID related expenses incurred after March 31, 2021. Administration will continue to seek clarification on this item and report to Council when updates are available.

In addition any deficits/surplus which are incurred by Handi Transit can also be offset by the Transit Safe Restart streams. Current projections provided by Handi Transit indicated a projected surplus variance of \$341,960 for 2021. This projected surplus, and the offset from the Transit Safe Restart funding, have not been included in the above numbers.

MITIGATING STEPS

Transit Windsor worked hard during 2020 to install temporary driver barriers in order to keep drivers safe and allow for a move back to front door entry, thereby allowing. Fare collection to resume. Although this was a great success, ridership continues to remain lower than normal during 2021 which has led to reduced revenue.

In 2021, Transit Winsor continues to work hard to provide exceptional customer service while mitigating variances to the extent possible.

PARKS & FACILITIES

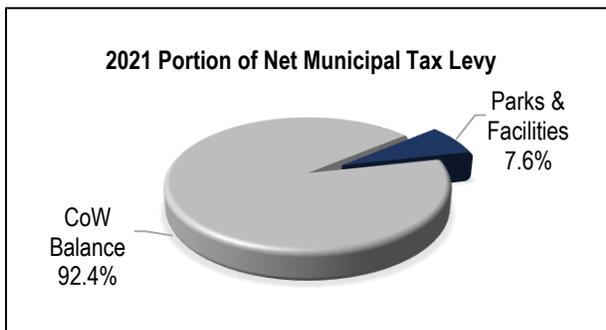
DEPARTMENTAL OVERVIEW

MISSION: The Parks Department is committed to the development and protection of our parks, natural areas and greenspaces for present and future generations of Windsor residents & visitors. We are committed to showcasing our city's appearance to the highest standards possible.

To ensure our parks and facility systems are safe, clean and accessible to all.

The Facilities Department is committed to support the corporation and community by providing safe, clean, well-maintained facilities in a responsive, effective, and environmentally-conscious manner.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$14,909,176)	(\$13,313,211)	(\$13,513,046)	(\$11,523,724)
Annual Expense Budget	\$41,239,338	\$40,059,107	\$41,450,753	\$40,045,445
Annual Net Budget	\$26,330,162	\$26,745,896	\$27,937,707	\$28,521,721
Annual Net Variance	(\$4,890)	(\$419,133)	\$240,604	(\$717,000)
Variance as a % of Gross Budget	(0.0%)	(1.0%)	0.6%	(1.8%)



2021 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	31.0	FTE
Non-Union:	9.0	FTE
Local 543:	67.2	FTE
Local 82:	93.4	FTE
Total	201.6	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Parks Division			
Revenue Reductions	(\$181,000)	\$0	(\$181,000)
Cost Recovery & Temp Staffing Reductions	\$89,000	(\$96,000)	(\$7,000)
COVID-19 Incremental Costs	(\$92,000)	\$0	(\$92,000)
Salary Gapping and Overtime Savings	\$0	\$347,000	\$347,000
Temporary Staffing Costs	\$0	(\$352,000)	(\$352,000)
Facilities Division			
Maint. Material & Housekeeping Supplies	(\$887,000)	\$340,000	(\$547,000)
Contracted Services	(\$180,000)	\$215,000	\$35,000
Salary /Wages	(\$144,000)	\$151,000	\$7,000
Cost Recovery	\$113,000	(\$40,000)	\$73,000
Net Total	(\$1,282,000)	\$565,000	(\$717,000)

PARKS & FACILITIES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: (\$717,000) Deficit

Parks Division

Parks is estimating a deficit of \$285,000 for the year ended December 31st, 2021 that represents a 0.7% variance from the annual operating budget. The deficit is significantly a result of the impact of the COVID-19 pandemic which has yielded revenue reductions from Parks user fees and Nature Centre programming. These revenue reductions are expected to be partially offset from the costs reductions from the continued closure of the Ojibway Nature Centre during the pandemic. Parks is also forecasting additional temporary staffing for enhanced cleaning protocols and social distancing requirements. Parks is forecasting to mitigate some of the negative impact of the pandemic with reductions in overtime expenditures with the introduction of a new super classification position and scheduling changes to maximize the coverage of Parks Operations staff to maintain service levels for parkland. In addition, there are expected to be cost savings achieved from salary gapping as a result of the delay in filling positions that were vacant in Q1 for permanent staffing in various divisions across Parks. Excluding the impact of the pandemic, the Parks estimated deficit is projected to be \$100,900 which is only a variance of 0.25% from the approved operating budget. Parks throughout the year will continue to work diligently to mitigate expenditures and monitor the Council approved budget for 2021. The following budget variances are detailed for the year within Parks.

Revenue Reductions (\$181,000) Deficit

As a result of COVID-19 pandemic Parks is forecasting lost revenues for services related to park use and services provided to the public related to rental space and various user fees involving parkland and nature centre programming. As required by provincial legislation, restrictions were mandated at the commencement of pandemic and Parks administration responded to adjust the provision of services which is estimated to result in reduced revenues of (\$93,000). In addition as a result of the COVID-19 pandemic Parks administration closed the Ojibway nature centre which eliminated lease rentals for rooms, concessions and programming related to user fees. The revenues lost from the services no longer provided at the Ojibway nature centre during the year is estimated at (\$88,000).

Cost Recovery and Temporary Staffing Reductions \$(7,000) Deficit

There is a reduction of temporary staffing related to the Nature Centre programming and expenditures forecasted at a estimated savings of \$89,000. At this time there is an assumption that the Ojibway Nature centre will remain closed to the public and no services of temporary staffing will be required. The cost recovery surplus has been offset by a reduction of salary recoveries from the Parks Development division that apply charges to capital projects. The deficit that is resulting in reduction of salary recovery from capital work is estimated to be (\$96,000) which represents support provided to operational work that is not eligible to be recovered from the Parks capital portfolio.

COVID-19 Incremental Costs (\$92,000) Deficit

As a result of the COVID-19 pandemic enhanced cleaning measures are required to ensure that park amenities are cleaned on a frequent basis for areas of high contact that are used by the public. Additional cleaning protocols were adopted in March 2020 at the commencement of pandemic by the Parks and Facilities department for all city building and park amenities where required that were still in use by the public or City employees. Additional temporary staffing is estimated at \$(48,000) to ensure adequate coverage for all parkland throughout the City to ensure the enhancement of cleaning schedules are maintained for bathrooms located in various parks and amenities that experience higher volumes in the spring, summer and fall periods. As a result of social distancing requirements additional temporary supervision will be required for the busier maintenance period. The impact of this temporary staffing costs are estimated to result in a \$(44,000) deficit to the incremental costs for COVID on Parks.

PARKS & FACILITIES**Salary Gapping and Overtime Savings- \$347,000 Surplus**

There are savings that are estimated from the delay in the recruitment for many vacant positions throughout Parks that are yet to be filled in the amount of \$306,000. As a result there has been savings from staff retirements, leave of absences, long term disabilities and employees transitioning to other departments that have not yet been replaced. In addition, the overtime costs are expected to be reduced for the year with the transition to a 7 day a week 10 hour schedule. The estimated value overtime savings for the year for full time staffing related is estimated at \$41,000. Parks and Recreation share Local 82 staffing that work in rinks during fall and winter periods under normal circumstances. Within rinks being closed in the first quarter of the year, there may be some allocation changes in costs from their budgets which are fixed however, where one department has a surplus the other department will have a deficit to offset.

Temporary Staffing Costs \$(352,000) Deficit

The temporary salary costs have increased over budget as a result of staffing resources expected to be required for TFT workers.. The deficit is estimated to be \$(236,000) that are required to maintain service levels and perform work and bridge the salary gapping from full time vacant positions.as highlighted previously. Included in this estimate is the backfill of an employee in the Parks administration division working on the Work Force Management payroll system implementation which has resulted in an estimated annual deficit of (\$116,000).

Facilities Division

Facilities is estimating a deficit of (\$432,000) as at December 31, 2021. The deficit represents a 4% variance from the annual operating budget. The main reason that Facilities is projecting a significant deficit is because the majority of the COVID PPE and supplies purchased corporate wide were being charged to the corporate COVID PPE account in Facilities. Facilities also incurs monthly COVID security screening costs at the City Hall building to ensure the safety of the general public and employees during the pandemic. In addition, Facilities caretakers provide enhanced cleaning services to various buildings to reduce the risk of spreading of the COVID virus. At the beginning of the year, there were multiple vacancies in the caretaker roles. In order to meet the requirements of regular caretaking tasks, as well as the enhanced cleaning services requested by other areas, Facilities hired a number of temporary caretakers and scheduled additional hours to the regular part-time caretakers. Once the vacant positions are filled in June, the costs for the temporary caretakers and the overtime hours in regular caretakers should subside.

Maintenance Material & Housekeeping Supplies (\$547,000) Deficit

All Personal Protective Equipment (PPE) and COVID supplies purchases corporate wide should be requested through the online portal. Unless the department has a regular operating budget or other funding sources, such as government grant funding to cover the purchases, the costs of the PPE requests are being charged to the corporate default COVID PPE account within Facilities. As there is no operating budget to cover the COVID PPE's, Facilities is projecting a deficit of (\$547,000) in Maintenance Parts & Materials and Housekeeping Supplies at the end of 2021. This deficit projection consists of (\$887,000) variance to account for COVID related expenses partial offset by a surplus of \$340,000 from reduced maintenance and housekeeping needs at various Facilities Dept IDs due to facility closures during the pandemic. The savings include the reduced usage of pool chemicals for the Aquatic Centre that results a saving of \$90,000.

Contracted Services \$35,000 Surplus

Facilities is projecting a surplus of approximately \$35,000 in Contracted Services at the end of 2021. Due to the pandemic, the needs for contracted Facilities maintenance and repair work have decreased overall due to the closure or reduced services at various facilities. The estimated saving in regular facility maintenance expenses is \$215,000. This saving is offset by the projected costs of (\$180,000) for the COVID security screening services provided by the 3rd party security service provider to ensure the safety of the employees and the general public patrons in the building.

PARKS & FACILITIES

Salary/ Wages Related Expenses \$7,000 Surplus

Facilities Division has a number of vacant positions due to retirement, reassignment, or open position that had not been filling in the beginning of 2021. In order to carry out the necessary regular caretaking duties as well as the enhanced cleaning services for various City facilities, the Department is utilizing the existing regular part-time caretakers working more than budgeted hours and a number of temporary caretakers. Facilities is estimating a surplus of \$7,000 at the end of 2021. This surplus consists of the savings from the position gapping of \$151,000 offset by the costs of (\$144,000) for the additional hours worked by the part-time caretakers and the temporary caretakers hired to carry out the COVID enhanced cleaning service.

Cost Recovery \$73,000 Surplus

Facilities Division is projecting a surplus of \$73,000 for cost recoveries within the department. The main factor that contributes to the surplus projection is the recovery revenue estimated for the COVID enhanced cleaning services carried out for the Provincial Courts at the Windsor Justice Facilities and for the Federal tenants at the 400 City Hall Square facility, as well as the recoverable work that are covered by government grant funding such as the TESAC (Temporary Emergency Shelter at Aquatic Centre) program that was carried out in the first quarter of 2021. The estimated recovery revenue of \$113,000 is not part of the regular operating budget and it is offsetting the negative variance of (\$40,000) from the reduced recoveries due to less active capital projects to recover project management costs.

MITIGATING STEPS

Parks Division

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

Facilities Division

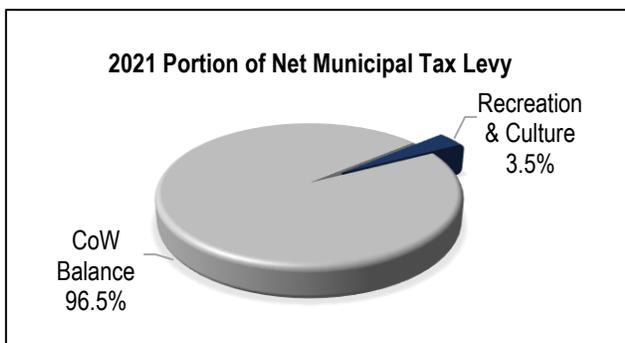
Facilities Operations Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

RECREATION & CULTURE

DEPARTMENTAL OVERVIEW

MISSION: The Recreation and Culture Department ensures that excellent recreation and cultural programs, services and facilities are available to everyone in our city, aimed at improving their quality of life at a reasonable cost and contributing to the health and social welfare of the community. We facilitate community development and promote expanding community partnerships.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$11,298,165)	(\$11,704,711)	(\$12,014,378)	(\$11,949,514)
Annual Expense Budget	\$24,114,601	\$24,647,287	\$25,364,844	\$24,992,464
Annual Net Budget	\$12,816,436	\$12,942,576	\$13,350,466	\$13,042,950
Annual Net Variance	\$238,860	(\$81,695)	(\$1,362,395)	(\$3,713,000)
Variance as a % of Gross Budget	1.0%	(0.3%)	(5.4%)	(14.9%)



2021 Budgeted Full Time Equivalent (FTE)



Management:	20.0	FTE
Non-Union:	10.0	FTE
Local 543:	34.7	FTE
Local 82:	20.5	FTE
Total	85.2	FTE

VARIANCE SUMMARY

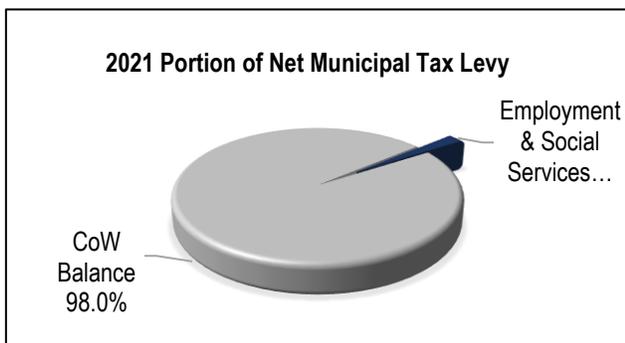
Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Programming and User Fee Revenue	(\$10,472,000)	\$0	(\$10,472,000)
Avoided Costs	\$6,759,000	\$0	\$6,759,000
Net Total	(\$3,713,000)	\$0	(\$3,713,000)

EMPLOYMENT & SOCIAL SERVICES

DEPARTMENTAL OVERVIEW

MISSION: "Enhancing Quality of Life" Through leadership and collaboration we are committed to enhancing the quality of life for people and our community.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$110,779,385)	(\$109,838,509)	(\$108,882,445)	(\$108,913,554)
Annual Expense Budget	\$118,666,766	\$117,503,235	\$116,969,007	\$116,559,418
Annual Net Budget	\$7,887,381	\$7,664,726	\$8,086,562	\$7,645,864
Annual Net Variance	\$691,753	\$346,682	\$1,673,697	\$1,116,000
Variance as a % of Gross Budget	0.6%	0.3%	1.4%	1.0%



2021 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	18.0	FTE
Non-Union	4.0	FTE
Local 543	190.0	FTE
Total	213.0	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
CDHO & Social Policy & Planning	\$24,000	\$0	\$24,000
Ontario Works (OW) Program Delivery:	\$624,000	\$468,000	\$1,092,000
<i>Salary and Benefit (OW)</i>	\$93,000	\$399,000	\$492,000
<i>Employment Related Costs (OW)</i>	\$531,000	\$0	\$531,000
<i>Other Miscellaneous Expenses (OW)</i>	\$0	\$69,000	\$69,000
Other Employment Services	\$0	\$0	\$0
100% Municipal Assistance	\$0	\$0	\$0
Net Total	\$648,000	\$468,000	\$1,116,000

EMPLOYMENT & SOCIAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$1,116,000** *Surplus*

Community Development and Health Office & Social Policy & Planning - \$24,000

The projected year-end surplus of **\$24,000** is primarily due to additional salary recoveries for increased staff time required by Homelessness programs as a result of Covid-19.

Ontario Works (OW) Program Delivery - \$1,092,000

Ontario Works Program Delivery is projected to end the year with a net City surplus of **\$1,092,000** comprised of the following: Staffing costs are projected to be lower than budget by **\$492,000** net City mainly as a result of gapping. COVID-19 related salary surplus accounts for \$93,000. Lower Employment Related Expenses (ERE) are projected to add **\$531,000** to the surplus. The majority of this surplus is COVID-19 related (lower bus passes and smart card expenses and reduced requests for employment support). Decreased costs in other miscellaneous accounts such as Contracted Services, Postage and Office Supplies added **\$69,000** to the OW Program Delivery projected year-end surplus.

Other Employment Services - \$0

Other Employment Services, which include Employment Ontario Programs funded by Ministry of Labour, Training and Skills Development, are projected to be on budget.

100% Municipal Assistance and OW Financial Assistance

At this time, no variance is projected for 100% Municipal Assistance.

MITIGATING STEPS

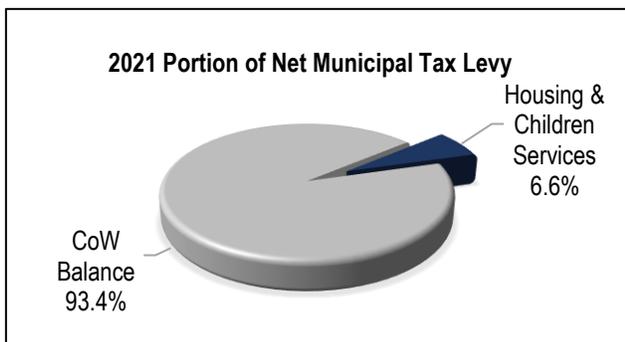
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HOUSING & CHILDREN SERVICES

DEPARTMENTAL OVERVIEW

MISSION: "Enhancing Quality of Life" Through leadership and collaboration we are committed to enhancing the quality of life for people and our community.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$98,824,330)	(\$97,771,797)	(\$97,404,344)	(\$91,607,808)
Annual Expense Budget	\$122,107,176	\$121,414,027	\$121,172,301	\$116,465,816
Annual Net Budget	\$23,282,846	\$23,642,230	\$23,767,957	\$24,858,008
Annual Net Variance	\$217,503	\$50,377	\$1,664,625	\$314,000
Variance as a % of Gross Budget	0.2%	0.0%	1.4%	0.3%



2021 Budgeted Full Time Equivalent (FTE)



Management:	8.0	FTE
Non-Union	8.0	FTE
Local 543	59.5	FTE
Total	75.5	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Housing Serv./WECHC Lower Subsidy Pym	\$0	\$487,000	\$487,000
WECHC Covid-19 Deficit	(\$103,000)	\$0	(\$103,000)
Federal Block Funding Loss	\$0	(\$299,000)	(\$299,000)
Housing Serv. / WECHC County Rev. Incre:	\$0	\$81,000	\$81,000
WECHC Budget Development Issue	\$0	(\$195,000)	(\$195,000)
CHPI	\$0	\$0	\$0
Covid-19 Expenditures (Homelessness & CI	(\$30,206,000)		(\$30,206,000)
Covid-19 Revenue (Homelessness & Childc	\$30,206,000		\$30,206,000
Emergency Preparedness	\$0	\$68,000	\$68,000
Pathway to Potential Surplus	\$275,000	\$0	\$275,000
Net Total	\$172,000	\$142,000	\$314,000

HOUSING & CHILDREN SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$314,000** **Surplus**

As detailed below, a combined year-end City surplus of **\$314,000** is projected for Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC).

Housing Services and Windsor Essex Community Housing Corporation is projecting a combined deficit of **(\$29,000)**. Housing is projecting a net city surplus of **\$487,000** due to lower mandated subsidy payments being required by WECHC and other service providers in 2021, as well as from the reconciliation of service provider fiscal year-end reports. This surplus was offset by a WECHC Covid-19 net city deficit of **(\$103,000)** as a result of the purchase of Personal Protective Equipment (PPE) and increased cleaning expenses. Offsetting these variances is a projected net City deficit of **(\$195,000)** due to an administrative adjustment during the WECHC's budget development which will need to be addressed in next year's budget. Also adding to the deficit is a net City projected deficit of **(\$299,000)** due to the loss of Federal Block Funding from the Federal government. Reducing the deficit was higher than budgeted County revenue of **\$81,000** as weighted assessment rates changed after the budget was set.

The Community Homelessness Prevention Initiative (CHPI) budget is not projecting a City variance at this time.

COVID-19 expenditures related to Homelessness and Childcare are expected to be fully offset by Federal and Provincial Covid-19 funding received to support service providers in continuing to deliver critical services, purchase protective equipment, hire additional staff, enhance cleaning and infection prevention, and increase shelter capacity.

Emergency Preparedness budget is projecting a **\$68,000** City surplus as a result of the vacancy of the Emergency Planning Officer position. The position is expected to be filled in August 2021.

Children's Services budget is not projecting a City variance at this time.

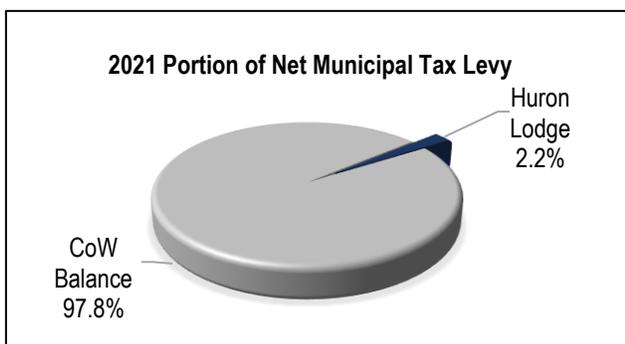
Pathway to Potential (P2P) budget is projecting a City variance of **\$275,000** primarily due to COVID-19. Recreation program were unavailable for most part of the first quarter and are assumed to reopen in the summer months, leading to a projected surplus of **\$168,000**. Transit is operating at a reduced service level which is expected to lower ridership. A **\$107,000** Transit Affordable Pass Program (APP) surplus is projected. Any P2P Recreation or APP saving realized in Housing & Children's Services, will be offset by corresponding revenue losses in Recreation and Transit departments.

HURON LODGE

DEPARTMENTAL OVERVIEW

MISSION: *Huron Lodge is a community that provides a heartfelt circle of care for individuals of all ages through team work, compassion and trust.*

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$16,109,537)	(\$16,508,537)	(\$16,950,506)	(\$18,004,118)
Annual Expense Budget	\$23,427,040	\$23,995,061	\$24,747,809	\$26,132,683
Annual Net Budget	\$7,317,503	\$7,486,524	\$7,797,303	\$8,128,565
Annual Net Variance	(\$131,868)	\$2,296	\$1,033,330	(\$1,520,000)
Variance as a % of Gross Budget	(0.6%)	0.0%	4.2%	(5.8%)



2021 Budgeted Full Time Equivalent (FTE)



Management:	8.0	FTE
Non-Union	4.0	FTE
ONA:	23.0	FTE
Local 543	184.7	FTE
Total	219.7	FTE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Ministry of Long-Term Care Funding	\$1,700,000	\$0	\$1,700,000
Equipment	(\$85,000)	\$5,000	(\$80,000)
Purchased Services	(\$250,000)	\$10,000	(\$240,000)
Supplies	(\$330,000)	\$30,000	(\$300,000)
Accommodation Revenue	(\$400,000)	\$0	(\$400,000)
Salary	(\$2,200,000)	\$0	(\$2,200,000)
Net Total	(\$1,565,000)	\$45,000	(\$1,520,000)

HURON LODGE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$1,520,000)** **Deficit**

Ministry of Long-Term Care (MLTC) Funding: \$1,700,000

Huron Lodge is projecting a surplus in the Ministry of Long-Term Care (MLTC) funding account due to COVID-19 funding in the amount of approximately \$1,700,000 based on the most recent funding announcement at the time of writing this report. Note, the personal support worker wage enhancement funding does not form part of this variance report as this funding is provided directly to eligible staff as a flow-through. Additionally, there is no information on any non-COVID funding increases at this time.

The MLTC has announced that COVID-19 funding for prevention and containment expenses in the amount of \$1,200,000 for Huron Lodge. This allocation is funding from January to June 2021. Examples of eligible expenditures to use against this funding include incremental costs for supplies, equipment, additional salary costs and purchased services to prevent and contain the spread of COVID-19. Note, COVID-19 expenditures are projected to continue until December 31, 2021 although the funding allocated is only announced until June 2021.

The MLTC also announced funding will be provided to offset lost Accommodation Revenue as a result of COVID-19. At this time, it is expected that funding in the amount of approximately \$400,000 will be provided to offset lost Accommodation Revenue. The corresponding deficit in the Accommodation Revenue account is described below.

The MLTC as provided an additional \$100,000 to assist with the active screening process from January to March 2021.

Huron Lodge continues to provide to the MLTC the most up-to-date expense data should additional cashflows be available to offset higher than funded COVID-19 costs.

Equipment: (\$80,000)

To operate under COVID-19 legislation, the department continuously purchases various types of equipment in response to operating in the pandemic environment. Technology equipment has been acquired in order to support virtual family visits as it is mandated to provide this service to the residents. Medical equipment was purchased in order to comply with the active screening of all staff, visitors and residents. In order to meet the protocols for infection control, carts and sanitizing stations were also purchased. Larger tables were purchased to facilitate the prescribed 2 metre distance during meal times. Other equipment such as in-room dining trays were also purchased as newly admitted residents complete their 14 day self-isolation in their own room. All of this equipment described is directly related to responding to the COVID-19 pandemic and are eligible expenditures applied against the COVID-19 funding.

Purchased Services: (\$240,000)

Huron Lodge incurs additional costs for caretaking purchased services and COVID-19 rapid antigen testing purchased services directly related to COVID-19 prevention and containment activities. In order to meet the increased legislative requirements for enhanced cleaning protocols, the hours in which the caretaking service provider were increased which is expected to contribute an estimated (\$200,000) to the year-end deficit. Huron Lodge also is required to have a purchased service to assist with COVID-19 testing as required by the MLTC legislation which adds an approximate (\$50,000) negative variance to this account. A small surplus in the spiritual care brings the total estimated variance for purchased services to (\$240,000).

HURON LODGE

Supplies: (\$300,000)

In order to prevent the spread of COVID-19 and adhere to the additional COVID-19 legislation called Directive #3 for Long-Term Care Homes under the Long-Term Care Homes Act, 2007, additional supplies relating to PPE, and sanitizing agents are being purchased in order to protect all staff, residents and visitors of Huron Lodge. Other supplies such as paper products for resident isolated dining were also necessary in adhering to COVID-19 legislation while keeping the residents at Huron Lodge safe. The costs of these supplies was exceptionally high in the first quarter due to the outbreak status of the home. Should Huron Lodge remain out of outbreak status, the deficit in the supplies account may be approximately (\$300,000).

Accommodation Revenue: (\$400,000)

Historically, accommodation rates increase by the consumer price index and occur annually on July 1st. The MLTC deferred rate increases in 2020 due to COVID-19 and instead, provided funding to homes to offset the lost revenue. At the time of the 2021 budget development process, the department increased the accommodation revenue budget in anticipation of rate increases January 1, 2021 which was based on the most recent announcement from the MLTC at that time. Unexpectedly, on May 26, 2021, the MLTC announced once again the suspension of Long-Term Care Home accommodation rate increases until January 1, 2022. This impact represents half of the expected deficit in this account. Additionally, approximately half of this expected deficit is attributed to higher than normal vacancy during the first quarter. Unfortunately, there was an overwhelming number of discharged residents and the inability to admit new residents due to the outbreak status of the home in the first quarter. Huron Lodge is projecting to have regular occupancy by June 2021 which is taken into consideration when projecting the year-end position in this account. The projected deficit in this account is expected to be fully offset by a portion of the surplus discussed in the MLTC funding category above.

Salary Accounts: (\$2,200,000)

Salary accounts are expected to end the year with a negative variance of (\$2,200,000). Additional shifts in the nursing and dietary and therapeutic divisions are required at Huron Lodge due to resident need and the COVID-19 pandemic environment. Re-deployed staff from other departments are expensed under Huron Lodge and form part of this deficit as the budget remains within their home department. The Residents at Huron Lodge are frailer with more complexities than in previous years. Furthermore, additional duties have been downloaded to the staff as a result of the COVID-19 pandemic. For instance, funeral home coroners do not enter the facility and all steps when the death of a resident occurs lies with the nursing staff. The implementation of enhanced infection control to prevent the spread of infections requires all personnel assist. Residents returning from hospital, newly admitted residents and any residents experiencing signs of infectious disease are required to self-isolate for 14 days in their rooms. This requires additional resident care hours for one-on-one care, application and removal of PPE and enhanced symptom monitoring. Since residents are required to remain 6 feet apart for meals, additional staff are required for serving, feeding, porting residents, monitoring residents in the dining room. Managing essential visitors on the units requires additional infection control and ensure compliance of PPE application and removal. The provision of required staffing is ultimately the responsibility of the licensee and homes are legislated to have a staffing plan which addresses the needs of the residents.

HURON LODGE

MITIGATING STEPS

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

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

As part of the 2021 budget process, Huron Lodge identified additional expenditures totalling \$2,402,002 in COVID-19 related costs of which \$2,150,002 were additional temporary staffing dollars required to care for the residents in the pandemic environment with the legislative requirements set by the MLTC. Based on current projections, it is expected that these variances will materialize. Funding announcements from the MLTC will continue to be monitored for opportunities to fully mitigate these incremental COVID-related costs.

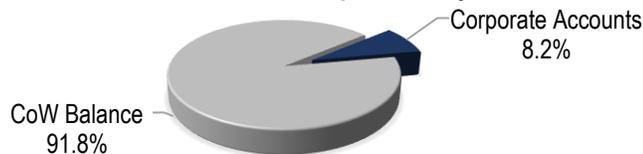
CORPORATE ACCOUNTS

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$205,382,413)	(\$216,031,073)	(\$217,748,697)	(\$131,127,456)
Annual Expense Budget	\$228,641,359	\$237,806,759	\$242,097,940	\$162,129,721
Annual Net Budget	\$23,258,946	\$21,775,686	\$24,349,243	\$31,002,265
Annual Net Variance	\$2,329,094	\$1,682,005	\$3,648,165	\$5,263,000
Variance as a % of Gross Budget	1.0%	0.7%	1.5%	3.2%

2021 Portion of Net Municipal Tax Levy



VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
OLG Casino Revenue	(\$8,800,000)	\$0	(\$8,800,000)
YQG & Windsor-Detroit Tunnel Dividends	(\$2,000,000)	\$0	(\$2,000,000)
Capital Interest Income	(\$550,000)	\$50,000	(\$500,000)
Corporate Salary & Wage Provision	\$0	\$1,100,000	\$1,100,000
Corporate Utilities	\$1,000,000	\$0	\$1,000,000
Government Funding (COVID)	\$14,463,000	\$0	\$14,463,000
Net Total	\$4,113,000	\$1,150,000	\$5,263,000

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$5,263,000** **Deficit**

OLGC Casino Revenue: (\$8,800,000)

Caesars Windsor, along with many other establishments in the city, has been closed during the pandemic. Due to these closures and an estimated staged reopening plan based on recent Ontario guidelines, 2021 casino revenue is projected to have an (\$8.8M) deficit.

CORPORATE ACCOUNTS

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

Cross border and air travel has been severely restricted during the pandemic resulting in significant revenue losses for tunnel toll revenues and airport operations. As a result a \$2M deficit in being projected for dividend revenue (\$1M each) that is not anticipated to be received from YQG and WDBL in 2021

Capital Interest Income: (\$500,000)

A year-end deficit of (\$500,000) is being projected largely due to declining interest rates resulting from the Bank of Canada's response to the economic fallout of COVID-19.

Salary & Wage: 1,100,000

The Corporate Provision account is projected to end the year with a surplus of approximately \$1,100,000. This budget contains provisions for JJE, unanticipated WSIB costs, an overtime provision for eligible non-union members, and a general contingency provision. This account contains provisions and accruals for various collective agreements that have been updated to reflect expected costs for the current year. It should be noted that the surplus in this account is offset by various deficits experienced across various line items in departmental budgets.

Corporate Utilities: \$1,000,000

The analysis below for Electricity, Water and Natural Gas is reflective of information available for the months of January to March 2021. District Energy analysis is reflective of year to date February data. Assumptions have been made for a staged reopening in the second half of the year based on current government guidelines.

Electricity: \$650,000

\$650,000 in Electricity savings is being projected for 2021 primarily due to the shut down of various facilities as a result of COVID-19. Assumptions have been made for a staged reopening in the second half of the year based on current government guidelines.

Water: \$165,000

\$165,000 in Water savings is being projected for 2021 primarily due to the shut down of various facilities as a result of COVID-19. Assumptions have been made for a staged reopening in the second half of the year based on current government guidelines.

Natural Gas: \$95,000

\$95,000 in Natural Gas savings is being projected for 2021 primarily due to the shut down of various facilities as a result of COVID-19. Assumptions have been made for a staged reopening in the second half of the year based on current government guidelines.

District Energy: \$90,000

\$90,000 in District Energy savings is being projected for 2021 primarily due to the shut down of various facilities as a result of COVID-19. Assumptions have been made for a staged reopening in the second half of the year based on current government guidelines.

CORPORATE ACCOUNTS

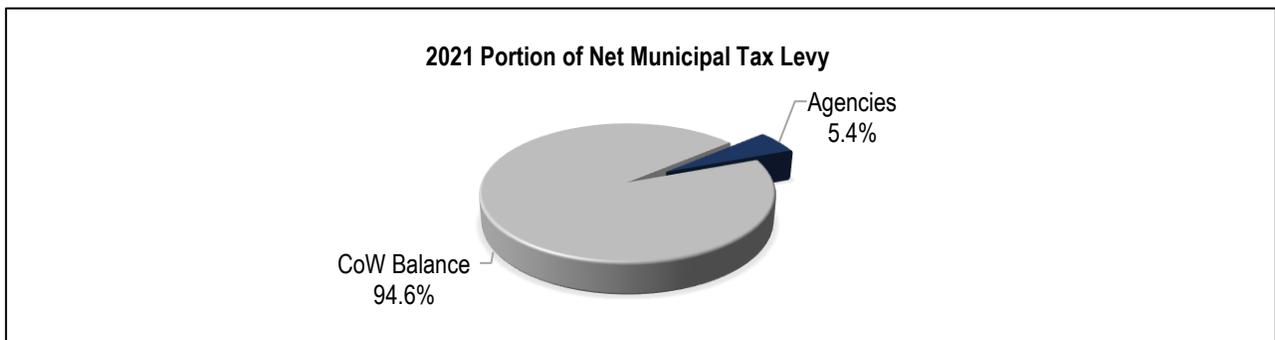
Government Funding (COVID): \$14,463,000

A surplus of \$14,463,000 in Safe Restart Grants is the result of Government funding received to assist in mitigating the overall Corporate COVID related deficit. Of this amount, \$1,263,000 is the funding balance remaining from the 2020 approved funding and \$13,200,000 is the 2021 approved funding known at this time.

AGENCIES

DEPARTMENTAL OVERVIEW

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$825,598)	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$20,195,286	\$19,420,107	\$19,996,396	\$20,558,892
Annual Net Budget	\$19,369,688	\$19,319,509	\$19,895,798	\$20,458,294
Annual Net Variance	\$429,914	\$376,627	\$1,056,508	(\$122,000)
Variance as a % of Gross Budget	2.1%	1.9%	5.3%	(0.6%)



VARIANCE SUMMARY

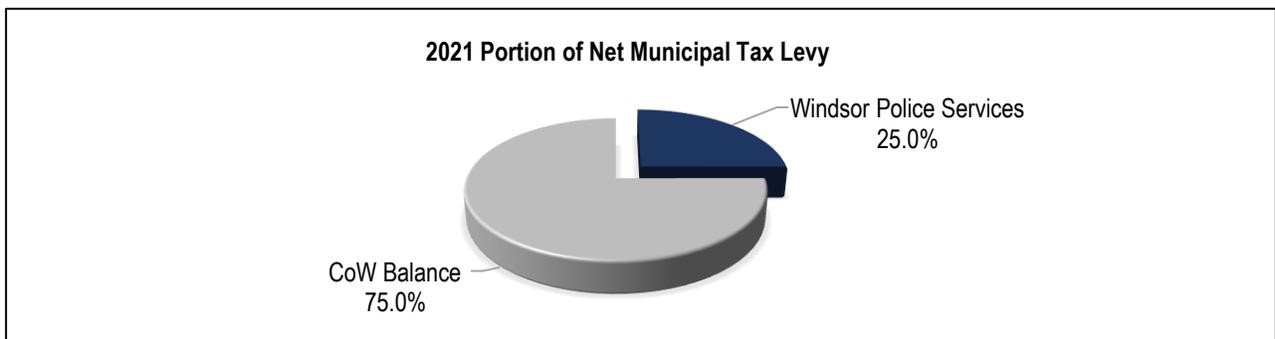
Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
EMS / Land Ambulance	\$0	(\$31,000)	(\$31,000)
Windsor Essex County Health Unit	\$0	(\$91,000)	(\$91,000)
Net Total	\$0	(\$122,000)	(\$122,000)

WINDSOR POLICE SERVICES

DEPARTMENTAL OVERVIEW

MISSION: The Mission of the Windsor Police Service is to serve our community. Working together, we prevent and investigate crime and provide support to those in need. We perform our duties with professionalism, accountability, and integrity, to ensure the safety of all the members of our diverse community.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$11,656,835)	(\$17,775,338)	(\$17,364,207)	(\$17,384,673)
Annual Expense Budget	\$95,600,360	\$106,512,992	\$109,490,813	\$111,317,082
Annual Net Budget	\$83,943,525	\$88,737,654	\$92,126,606	\$93,932,409
Annual Net Variance	(\$587,065)	(\$480,124)	\$571,091	\$0
Variance as a % of Gross Budget	(0.6%)	(0.5%)	0.5%	0.0%



VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$0**

Revenues:

Overall, revenues are on target as of April 30, 2021.

Expenses:

Overall, expenditures are on target as of April 30, 2021.

OFF STREET PARKING RESERVE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Salary Gapping	\$3,000	\$39,000	\$42,000
Miscellaneous Operating Supplies and Service	(\$30,000)	\$0	(\$30,000)
Revenue - Daily, Monthly	(\$1,150,000)	\$0	(\$1,150,000)
Net Total	(\$1,177,000)	\$39,000	(\$1,138,000)

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$1,138,000)** **Deficit**

Budgeted Transfer to Reserve	Projected Transfer to Reserve	Projected Year- End Surplus Transfer to Reserve
\$1,120,812	\$1,159,812	\$39,000

The On-Off Street Parking Division is projecting an overall deficit for 2021 of (\$1,138,000). The projected deficit is the net of all surpluses and deficits expected for the year related to salary gapping, miscellaneous operating supplies and services, and revenue from all sources. Due to the ongoing pandemic, a surplus of \$3,000 is expected related to savings resulting from a delay in hiring students; a deficit of (\$30,000) is expected for enhanced security, an additional vehicle required, and miscellaneous operating and safety supplies; and a deficit of (\$1,150,000) is expected related to hourly parking revenue from all sources.

As part of the 2021 Operating Budget development, preliminary projections for anticipated losses in parking revenue were developed, resulting in an expected COVID impact of (\$1,150,000) for 2021. As of April 2021, the projected hourly parking revenue shortfall is expected to be consistent with the projection completed during the 2021 budget development at (\$1,150,000).

An overall surplus of \$39,000 is expected related to salary gapping due to retirements in 2021 not attributable to the ongoing pandemic.

MITIGATING STEPS

The majority of the variance issue in the On-Off Street Parking Division is directly related to the ongoing pandemic

SEWER SURCHARGE RESERVE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Pollution Control			
Salary & Wages	(\$24,000)	\$287,000	\$263,000
Sewage Treatment	\$0	(\$482,000)	(\$482,000)
Utilities & Taxes	\$0	(\$331,000)	(\$331,000)
Vehicle Rental - Internal	\$0	(\$67,000)	(\$67,000)
Illegal Dumping Spill Expense	\$0	(\$35,000)	(\$35,000)
Miscellaneous	(\$18,000)	(\$7,000)	(\$25,000)
Sub-Total: Pollution Control	(\$42,000)	(\$635,000)	(\$677,000)
PW Operations			
Salary & Wages	\$63,000	\$107,000	\$170,000
COVID Costs - Vehicles	(\$7,000)	\$0	(\$7,000)
COVID Costs - Enhanced Cleaning	(\$8,000)	\$0	(\$8,000)
Sub-Total: PW Operations	\$48,000	\$107,000	\$155,000
Net Total	\$6,000	(\$528,000)	(\$522,000)

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: (\$522,000) Deficit

Pollution Control

Pollution Control is reporting an estimated deficit of (\$677,000) from its Sewer Surcharge funded operations.

Key Highlights:

- The department is reporting a surplus of \$263,000 in Labour and Benefits, net of work authorization recoveries, mostly due to gapping of hourly staff. Offsetting this is an anticipated (\$24,000) in additional expenses in overtime and shift premiums that are needed due to COVID-19.
- Revenues received from Sewage Treatment contribute an anticipated deficit of (\$482,000). Sewage treatment revenue is based on the current flow levels received from both Tecumseh and LaSalle. Pollution Control continues to monitor the Sewage Treatment and is looking to update contracts and rates in order to ensure that the treatment rates continue to be appropriate.
- The department is also reporting an estimated deficit of (\$331,000) in Utilities and Taxes. Utilities are estimated to contribute \$137,000 in surpluses that are the result of various process and equipment upgrades that increased utilities efficiencies within Pollution Control, as well as a decrease in utility rates. Offsetting this is an anticipated deficit of (\$468,000) in taxes. This deficit is due to an assessment done by MPAC that increased the plant's annual tax amount. A budget issue is planned to be brought forward during the 2022 Budget Process on this matter.

SEWER SURCHARGE RESERVE

- The department is estimating a further deficit of (\$67,000) in Vehicle Rental Expense, the majority of which is due to an increased number of vehicles needed in order to comply with COVID-19 safety procedures and social distancing. This is an internal expense with the offsetting revenue for these additional vehicle rentals being captured in Fleet.
- An estimated shortfall of (\$35,000) for costs associated with the removing and disposing of oil as a result of illegal dumping is also being projected. As determining the source of the illegal dumping is sometimes impossible, the City becomes responsible for the clean up cost. As this amount is an estimated cost, the actual costs for this may be higher.
- Miscellaneous deficits totalling (\$25,000) make up the remaining net deficits in the area. Of this amount, it is anticipated that (\$18,000) is related to COVID-19 for First Aid Safety Supplies and additional cleaning and house keeping supplies.

PW Operations

Public Works Operations is anticipating an overall surplus of \$155,000 for 2021. This is mostly due to salary, wage, and fringe benefits with an anticipated surplus of \$170,000 as a result of vacancies causing gapping including a surplus of \$63,000 directly attributable to L82 vacancies in the Maintenance Division related to the ongoing pandemic. Offsetting the anticipated salary related surpluses is an anticipated deficit of (\$15,000) for COVID-19 related expenses, including an additional vehicle and enhanced cleaning costs

Other Sewer Surcharge Related Items

Other Sewer Surcharge-related revenue and expenses, at this time, are anticipated to be on budget for 2021. As it is very early in the billing cycle there is insufficient data to project out any potential revenue variances at this time. Due to the timing of the implementation of the 2021 rates, there is a potential that revenue will be slightly lower than budgeted. However, this is currently being offset by a holdback of approximately \$500,000 in capital transfers. Additionally, there is a risk that a change in consumption patterns could further impact revenue, but it is too early in the year to determine what this impact could be. Revenue and expenses will continue to be assessed and appropriate adjustments will continue to be made throughout the year.

BUILDING PERMIT RESERVE

VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Staff Gapping	\$0	\$93,000	\$93,000
Permit Revenue Surplus	\$0	\$234,000	\$234,000
Deficit From Miscellaneous Expenses	\$0	(\$18,000)	(\$18,000)
Indirect Costs	\$0	(\$360,000)	(\$360,000)
Net Total	\$0	(\$51,000)	(\$51,000)

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$51,000) Surplus**

Administration at year end is projecting a \$309,000 operating surplus within the Building Services portion of the budget (direct costs). However, after the allocation of indirect costs (beyond Building Services control) for 2021 totalling \$360,000, the overall transfer from the building permit reserve is expecting to be a net (\$51,000).

Staff Gapping: \$93,000

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

Permit Revenue: \$234,000

Building permit revenue is projected to be in a surplus based on the best information available at this time. Administration is not able to confirm whether the COVID-19 pandemic had any material impact on permit activity throughout the year as activity remained quite busy. Larger projects provide most of the fee revenue and those types of projects are currently fewer in number than observed in prior periods.

Miscellaneous Expenses: \$(18,000)

The deficit of Miscellaneous expenses is mainly expected due to the bank charge fees.

MITIGATING STEPS

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