

DEPARTMENT	2021 Gross Budget	2021 Net Budget	Year-End COVID Variance	Year-End Non-COVID Variance	Year-End Overall Variance	% of Gross Budget
<b><u>CITY DEPARTMENTS</u></b>						
Recreation & Culture	\$24,992,464	\$13,042,950	(\$1,573,000)	\$0	(\$1,573,000)	(6.3%)
Public Works	\$56,609,038	\$29,278,810	(\$641,000)	(\$1,257,000)	(\$1,898,000)	(3.4%)
Legal	\$14,231,776	\$6,682,053	(\$250,000)	(\$746,000)	(\$996,000)	(7.0%)
Transit Windsor	\$36,851,094	\$15,586,444	(\$628,000)	(\$110,000)	(\$738,000)	(2.0%)
Housing & Children Services *	\$116,465,816	\$24,858,008	\$239,000	(\$930,000)	(\$691,000)	(0.6%)
Licensing & Enforcement	\$3,781,107	\$1,389,957	(\$530,000)	(\$65,000)	(\$595,000)	(15.7%)
Facilities	\$19,034,729	\$9,693,214	(\$1,083,000)	\$502,000	(\$581,000)	(3.1%)
Fire & Rescue	\$52,177,165	\$50,658,841	(\$171,000)	(\$242,000)	(\$413,000)	(0.8%)
Building	\$7,752,491	\$1,973,235	(\$150,000)	(\$196,000)	(\$346,000)	(4.5%)
Parks	\$21,010,716	\$18,828,507	(\$221,000)	(\$9,000)	(\$230,000)	(1.1%)
Huron Lodge	\$26,132,683	\$8,128,565	(\$390,000)	\$190,000	(\$200,000)	(0.8%)
Engineering	\$27,777,083	\$2,176,061	(\$48,000)	(\$15,000)	(\$63,000)	(0.2%)
Finance	\$11,818,267	\$6,782,600	(\$144,000)	\$93,000	(\$51,000)	(0.4%)
Communications	\$3,914,452	\$3,191,987	(\$7,000)	(\$29,000)	(\$36,000)	(0.9%)
Mayor's Office	\$1,455,705	\$1,455,705	\$0	\$0	\$0	0.0%
Windsor Public Library	\$9,302,368	\$8,269,747	\$211,000	(\$211,000)	\$0	0.0%
CAO's Office	\$1,253,287	\$1,253,287	\$0	\$8,000	\$8,000	0.6%
Human Resources	\$6,556,998	\$6,148,156	\$50,000	\$0	\$50,000	0.8%
City Council	\$1,029,184	\$872,193	\$50,000	\$10,000	\$60,000	5.8%
Information Technology	\$8,702,573	\$7,340,019	(\$23,000)	\$136,000	\$113,000	1.3%
Council Services	\$2,951,250	\$2,358,455	(\$9,000)	\$231,000	\$222,000	7.5%
Planning	\$4,059,564	\$3,161,718	\$0	\$718,000	\$718,000	17.7%
Employment & Social Services	\$116,559,418	\$7,645,864	\$831,000	\$599,000	\$1,430,000	1.2%
Corporate Accounts	\$162,129,721	\$31,002,265	\$3,412,000	\$1,190,000	\$4,602,000	2.8%
<b>Sub-Total: City Depts</b>	<b>\$303,241,995</b>	<b>\$59,781,957</b>	<b>(\$1,075,000)</b>	<b>(\$133,000)</b>	<b>(\$1,208,000)</b>	<b>(0.4%)</b>
<b><u>AGENCIES, BOARDS &amp; COMMITTEES</u></b>						
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%
<b>Sub-Total: ABC's</b>	<b>\$131,875,974</b>	<b>\$114,390,703</b>	<b>\$0</b>	<b>(\$122,000)</b>	<b>(\$122,000)</b>	<b>(0.1%)</b>
<b>Net Operating Budget Variance</b>	<b>\$435,117,969</b>	<b>\$174,172,660</b>	<b>(\$1,075,000)</b>	<b>(\$255,000)</b>	<b>(\$1,330,000)</b>	<b>(0.3%)</b>
<b><u>OTHER FUNDING SOURCES</u></b>						
Off Street Parking Reserve	\$2,797,800	\$0	(\$1,527,000)	\$69,000	(\$1,458,000)	(52.1%)
Sewer Surcharge Reserve	\$80,254,455	\$0	\$37,000	(\$996,000)	(\$959,000)	(1.2%)
Building Permit Reserve	(\$169,408)	\$0	\$0	\$732,000	\$732,000	432.1%
<b>Sub-Total: OFS's</b>	<b>\$82,882,847</b>	<b>\$0</b>	<b>(\$1,490,000)</b>	<b>(\$195,000)</b>	<b>(\$1,685,000)</b>	<b>(2.0%)</b>
<b>Total Municipal</b>	<b>\$518,000,816</b>	<b>\$174,172,660</b>	<b>(\$2,565,000)</b>	<b>(\$450,000)</b>	<b>(\$3,015,000)</b>	<b>(0.6%)</b>
<b><u>Government Business Enterprises</u></b>						
Windsor-Detroit Tunnel	n/a	n/a	(\$6,630,000)	\$0	(\$6,630,000)	n/a
Windsor Airport	n/a	n/a	(\$3,500,000)	\$0	(\$3,500,000)	n/a
Roseland Golf & Curling Club	n/a	n/a	(\$300,000)	\$300,000	\$0	n/a
<b>Sub-Total: GBE's</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$10,430,000)</b>	<b>\$300,000</b>	<b>(\$10,130,000)</b>	<b>n/a</b>
<b>Grand Total</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$12,995,000)</b>	<b>(\$150,000)</b>	<b>(\$13,145,000)</b>	<b>n/a</b>

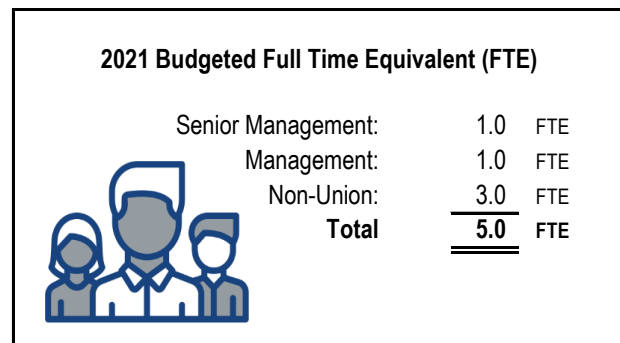
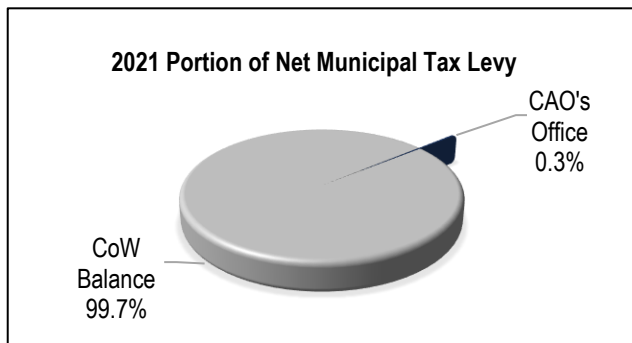
\* Includes Windsor Essex County Housing Corporation (WEHC).

### CAO'S OFFICE

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$1,151,348</b>	<b>\$1,285,018</b>	<b>\$1,336,637</b>	<b>\$1,253,287</b>
<b>Annual Net Variance</b>	<b>\$170,118</b>	<b>\$123,090</b>	<b>\$114,810</b>	<b>\$8,000</b>
<b>Variance as a % of Gross Budget</b>	<b>12.9%</b>	<b>9.4%</b>	<b>8.6%</b>	<b>0.6%</b>



#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Various Miscellaneous Accounts	\$0	\$8,000	\$8,000
<b>Net Total</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$8,000</b>

#### VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$8,000** **Surplus**

A year end surplus of \$8,000 related to various miscellaneous items is being projected in the CAO's office.

## 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
<b>Annual Net Budget</b>	<b>\$639,777</b>	<b>\$731,224</b>	<b>\$846,469</b>	<b>\$872,193</b>
<b>Annual Net Variance</b>	<b>\$34,987</b>	<b>(\$8,275)</b>	<b>\$48,836</b>	<b>\$60,000</b>
<b>Variance as a % of Gross Budget</b>	<b>5.5%</b>	<b>(0.8%)</b>	<b>4.7%</b>	<b>5.8%</b>

### VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Miscellaneous Expenses	\$50,000	\$10,000	\$60,000
<b>Net Total</b>	<b>\$50,000</b>	<b>\$10,000</b>	<b>\$60,000</b>

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **\$60,000**      **Surplus**

#### **Miscellaneous Expenses: \$60,000**

An overall surplus of \$60,000 is forecasted for City Council, mainly attributed to the COVID-19 pandemic. A majority of the savings are due to online Council meetings resulting in less overtime related to information technology support overtime. The balance of the surplus is related to Non-COVID savings of approximately \$10,000 in miscellaneous line items.

### 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
<b>Annual Net Budget</b>	<b>\$504,753</b>	<b>\$905,325</b>	<b>\$905,325</b>	<b>\$1,455,705</b>
<b>Annual Net Variance</b>	<b>\$9,687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0 *</b>
<b>Variance as a % of Gross Budget</b>	<b>1.9%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

*\* Projected*

#### VARIANCE DESCRIPTION

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

No significant variances projected at this time.

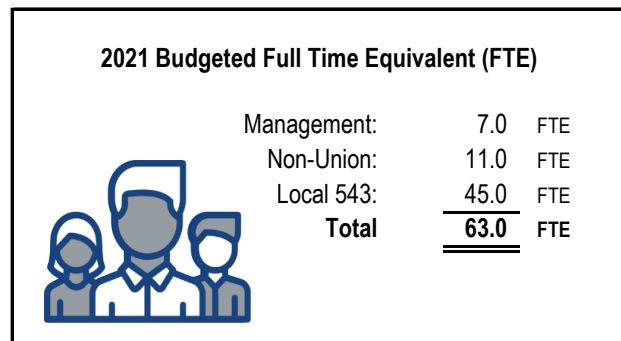
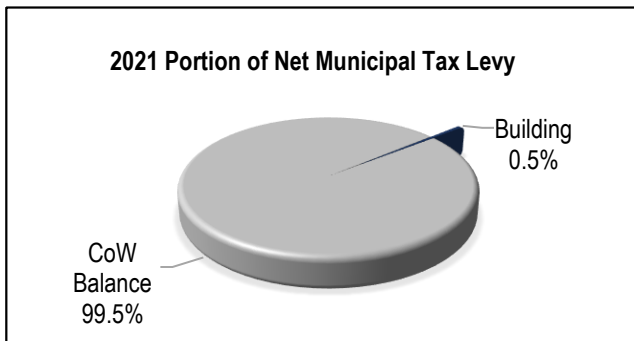
### BUILDING

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	n/a	n/a	n/a	(\$5,779,256)
Annual Expense Budget	n/a	n/a	n/a	\$7,752,491
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,973,235</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$346,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(4.5%)</b>

Historical amounts are not available due to 2021 realignment of departments.



#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Staff Gapping	\$0	\$126,000	\$126,000
Revenue Shortfall	(\$150,000)	(\$331,000)	(\$481,000)
Miscellaneous Expense Savings	\$0	\$9,000	\$9,000
<b>Net Total</b>	<b>(\$150,000)</b>	<b>(\$196,000)</b>	<b>(\$346,000)</b>

## BUILDING

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$346,000)** *Deficit*

**Staff Gapping: \$126,000**

Even though Staff gapping is expected to be a positive contributing factors this year the Building Department will still encounter an overall deficit variance. The delay in the hiring of several positions, in addition to some positions experiencing timing issues and setbacks as well as and the expected staff turnover during the year are all factors that will be contributing to this surplus. On the other hand the department has also filled two heavy workload positions to help out with the backlog of work due to the prior year staff gapping.

**Revenue Deficit: \$(481,000)**

The Building By-law revenue is expecting to have a revenue shortfall of (\$423,800). Fees collected by By-law relates to the enforcement of property standards, rental property conditions and the upkeep of vacant buildings. The pandemic was 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 (\$57,200) for the year.

**Miscellaneous Expense Savings: \$9,000**

The department is expected to achieve miscellaneous expense savings of \$9,000 due to reduced travel and training and other operating expenses.

### MITIGATING STEPS

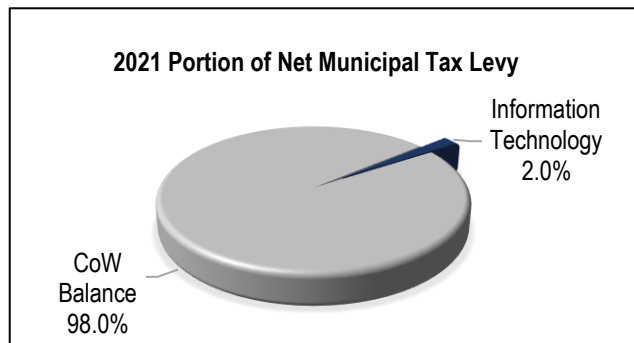
Administration has made concerted efforts to hold the line where possible on discretionary expenses within its control including delaying of staff recruitments while navigating the challenging situation of the past year and striving to maintain a respectable and safe level of service.

### INFORMATION TECHNOLOGY


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$6,678,895</b>	<b>\$6,845,055</b>	<b>\$6,949,125</b>	<b>\$7,340,019</b>
<b>Annual Net Variance</b>	<b>\$114,264</b>	<b>\$17,909</b>	<b>\$32,736</b>	<b>\$113,000</b>
<b>Variance as a % of Gross Budget</b>	<b>1.4%</b>	<b>0.2%</b>	<b>0.4%</b>	<b>1.3%</b>



**2021 Budgeted Full Time Equivalent (FTE)**



Management:	6.0	FTE
Non-Union:	14.0	FTE
Local 543:	45.6	FTE
<b>Total</b>	<b>65.6</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
COVID Related Expenditures	(\$16,000)	\$0	(\$16,000)
Salary Related	(\$7,000)	\$59,000	\$52,000
Various Miscellaneous	\$0	\$77,000	\$77,000
<b>Net Total</b>	<b>(\$23,000)</b>	<b>\$136,000</b>	<b>\$113,000</b>

#### VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$113,000 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: \$52,000**

Included in the year-end variance is an overall surplus of \$52,000 related to salary gapping. An estimated surplus of \$59,000 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 (\$7,000) 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: \$77,000**

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 \$77,000.



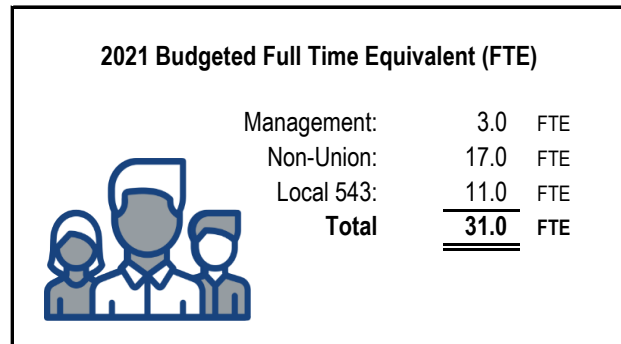
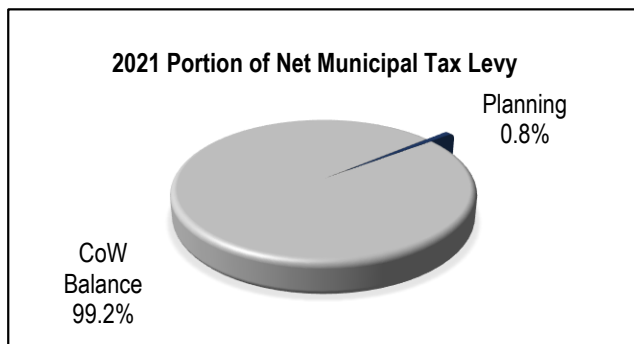
### PLANNING

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	n/a	n/a	n/a	(\$897,846)
Annual Expense Budget	n/a	n/a	n/a	\$4,059,564
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$3,161,718</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$718,000</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>17.7%</b>

Historical amounts are not available due to 2021 realignment of departments.



#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Staff Gapping	\$0	\$182,000	\$182,000
Revenue Surplus	\$0	\$500,000	\$500,000
Miscellaneous Expense Savings	\$0	\$36,000	\$36,000
<b>Net Total</b>	<b>\$0</b>	<b>\$718,000</b>	<b>\$718,000</b>

## PLANNING

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **\$718,000** **Surplus**

**Staff Gapping: \$182,000**

Staff gapping will be one of the contributing factors to the overall surplus variance within the Planning department. The delay in the hiring of several positions, in addition to the time lag and setbacks for other positions that are still required to be filled and the expected staff turnover during the year are all factors that will be contributing to this surplus.

**Revenue Surplus: \$500,000**

The Planning area is projected to end the year with a revenue surplus of \$500,000 in the area of Development Applications. Development Applications has already surpassed this year budget however, it is difficult to predict if they will be able to maintain this pace until the end of the year.

**Miscellaneous Expense Savings: \$36,000**

The department is expected to achieve miscellaneous expense savings of \$36,000 due to reduced travel and training and other operating expenses.

### MITIGATING STEPS

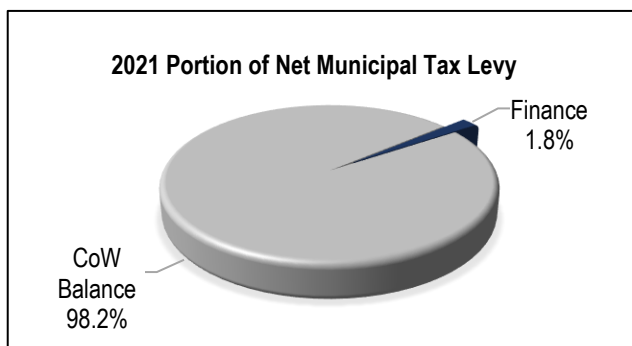
Administration has made concerted efforts to hold the line where possible on discretionary expenses within its control including delaying of staff recruitments while navigating the challenging situation of the past year and striving to maintain a respectable and safe level of service.

### FINANCE


#### DEPARTMENTAL OVERVIEW

The Finance Department provides internal and external customers with various financial services such as operating & capital budget development and monitoring, energy management, grant funding, performance measurement and general financial support. Accounts payable & receivable, accounting, payroll, property billing, tax collection services, cash management and corporate financial projects support.

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
<b>Annual Net Budget</b>	<b>\$6,467,287</b>	<b>\$6,727,929</b>	<b>\$6,698,016</b>	<b>\$6,782,600</b>
<b>Annual Net Variance</b>	<b>\$873</b>	<b>(\$120,985)</b>	<b>(\$53,577)</b>	<b>(\$51,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.0%</b>	<b>(1.1%)</b>	<b>(0.5%)</b>	<b>(0.4%)</b>



**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
<b>Total</b>	<b>97.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
External Revenues	(\$125,000)	(\$201,000)	(\$326,000)
Salaries	(\$19,000)	\$242,000	\$223,000
Various Miscellaneous	\$0	\$52,000	\$52,000
<b>Net Total</b>	<b>(\$144,000)</b>	<b>\$93,000</b>	<b>(\$51,000)</b>

### FINANCE

#### VARIANCE DESCRIPTION

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

**External Revenue: (\$326,000)**

A shortfall in external revenue is projected to net a deficit of approximately (\$326,000). Contributing to this projected deficit is an estimated shortfall of (\$125,000) in Tax Lien Registrations directly related to the ongoing pandemic. The projection also includes an estimated (\$114,000) deficit in Letters of Default and (\$68,000) deficit in Tax Lien Registrations, (\$24,000) deficit in Dial up Fees offset by a \$5,000 surplus in other collection fees.

**Salaries: \$223,000**

Overall salary expenditures within the Finance Department are projected to result in a year-end surplus of approximately \$242,000 primarily due to gapping and the timing of recruitments offset by a (\$19,000) deficit in salary costs related to the pandemic .

**Various Miscellaneous: \$52,000**

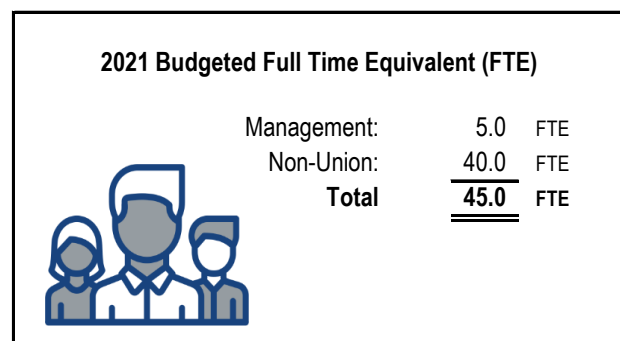
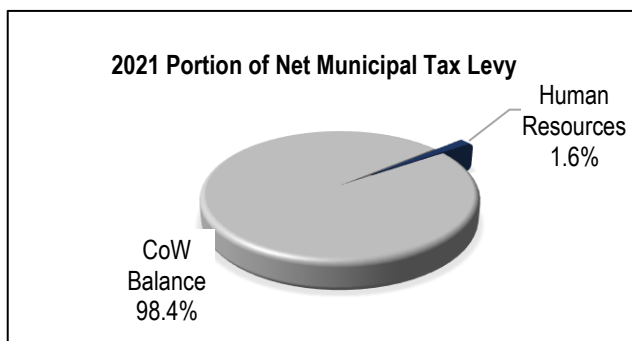
A \$52,000 projected surplus in various miscellaneous line items within the department consists of \$104,000 in vested property revenue received in Q1, a \$41,000 surplus in Travel, Training and conferences, a (\$53,000) deficit in Computer & Software Maintenance, a (\$29,000) deficit in Postage, and a (\$11,000) deficit in various other items.

### HUMAN RESOURCES

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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	\$6,556,998
<b>Annual Net Budget</b>	<b>\$4,988,419</b>	<b>\$5,409,401</b>	<b>\$5,632,658</b>	<b>\$6,148,156</b>
<b>Annual Net Variance</b>	<b>\$4,268</b>	<b>\$141,250</b>	<b>\$36,310</b>	<b>\$50,000</b>
<b>Variance as a % of Gross Budget</b>	<b>0.1%</b>	<b>2.2%</b>	<b>0.6%</b>	<b>0.8%</b>



#### VARIANCE SUMMARY

Description	Q2 COVID Variance	Q2 Non-COVID Variance	Q2 Overall Variance
Various Programs	\$50,000	\$0	\$50,000
<b>Net Total</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>

#### VARIANCE DESCRIPTION

**The total departmental year-end variance is projected to be approximately: \$50,000**

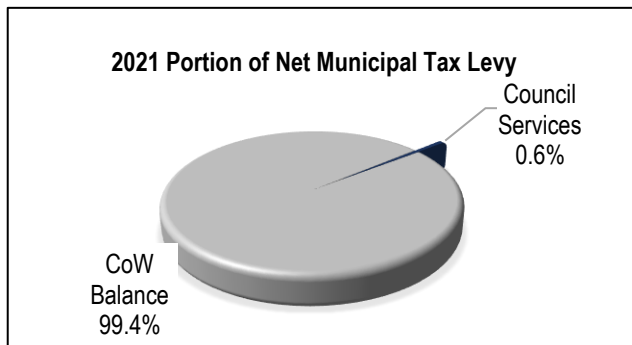
Human Resources has not been able to perform many of the audiograms or physical demands analysis or deliver the corporate key note event that was initially planned for 2021 due to COVID-19, resulting in a forecasted \$50,000 surplus.

### COUNCIL SERVICES


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$662,107)	(\$664,743)	(\$685,318)	(\$592,795)
Annual Expense Budget	\$2,994,694	\$3,163,385	\$3,163,317	\$2,951,250
<b>Annual Net Budget</b>	<b>\$2,332,587</b>	<b>\$2,498,642</b>	<b>\$2,477,999</b>	<b>\$2,358,455</b>
<b>Annual Net Variance</b>	n/a	n/a	n/a	\$222,000
<b>Variance as a % of Gross Budget</b>	n/a	n/a	n/a	7.5%



**2021 Budgeted Full Time Equivalent (FTE)**



Senior Management:	1.0	FTE
Management:	4.0	FTE
Non-Union:	3.0	FTE
Local 543:	14.0	FTE
<b>Total</b>	<b>22.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Marriage License and Civil Ceremonies	(\$33,000)	\$0	(\$33,000)
Death Registration	\$0	\$10,000	\$10,000
Printing User Fees	(\$11,000)	\$0	(\$11,000)
Salary Gapping	\$0	\$186,000	\$186,000
Miscellaneous Expenses	\$35,000	\$35,000	\$70,000
<b>Net Total</b>	<b>(\$9,000)</b>	<b>\$231,000</b>	<b>\$222,000</b>

### COUNCIL SERVICES

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **\$222,000** **Surplus**

**Marriage Licenses and Civil Ceremonies: (\$33,000)**

A deficit of \$33,000 is being projected for Marriage License and Civil Ceremony revenue. This variance can be attributed to City Hall being closed to the public for the first half of the year due to a COVID-19 pandemic lockdown.

**Death Registration: \$10,000**

A surplus in Death Registration revenue of \$10,000 is being projected. This revenue is difficult to predict and therefore, varies from year to year.

**Printing User Fees: (\$11,000)**

A deficit of (\$11,000) is being projected as a result of less colour copier user fees charged in 2021. This variance can be attributed to city staff using less paper and the corporation moving to a more online/computer based approach due to work from home during the pandemic.

**Salary Gapping: \$186,000**

An overall savings of \$186,000 is forecasted for Council Services, resulting from various vacant positions in the department throughout 2021.

**Miscellaneous Expenses: \$70,000**

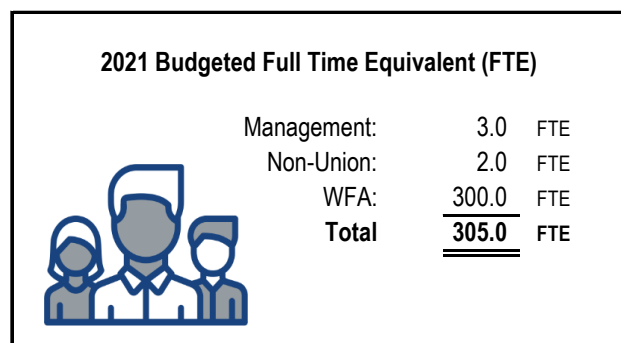
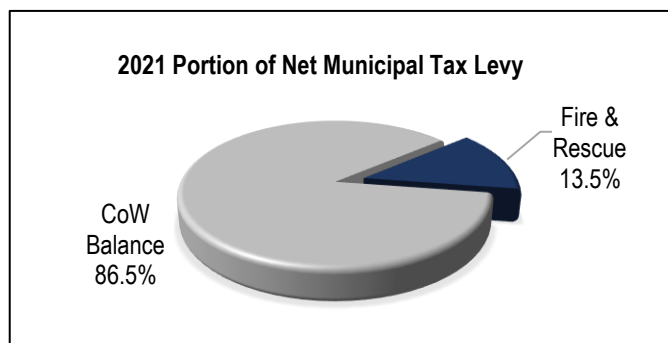
An overall savings of \$70,000 is forecasted in Council Services, \$35,000 of which is a direct result of resources not being utilized during the COVID-19 pandemic, such as travel expenses and office supplies. A majority of the remaining non-COVID related savings are related to external professional services and external rentals & printing.

### FIRE & RESCUE

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$45,502,965</b>	<b>\$50,613,002</b>	<b>\$50,465,903</b>	<b>\$50,658,841</b>
<b>Annual Net Variance</b>	<b>(\$457,162)</b>	<b>(\$87,219)</b>	<b>(\$553,373)</b>	<b>(\$413,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(1.0%)</b>	<b>(0.2%)</b>	<b>(1.1%)</b>	<b>(0.8%)</b>



#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Net Salary Variance	(\$30,000)	(\$222,000)	(\$252,000)
Fire & Rescue User Fees	(\$70,000)	(\$20,000)	(\$90,000)
Temp. Addition of Assist. Deputy Fire Chief	(\$58,500)	\$0	(\$58,500)
Mass Notification System	(\$32,500)	\$0	(\$32,500)
PPE, Medical and Cleaning supplies	(\$20,000)	\$0	(\$20,000)
Miscellaneous Surplus Accounts	\$40,000	\$0	\$40,000
<b>Net Total</b>	<b>(\$171,000)</b>	<b>(\$242,000)</b>	<b>(\$413,000)</b>



### FIRE & RESCUE

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$413,000) Deficit**

#### **Net Salary Variance: (\$252,000)**

Net Salary variance for WFRS is projected to be in a deficit of (\$252,000). Variance in salary, gapping, other pay, and WSIB are estimated at a surplus of \$127,000. However, overtime variance is estimated at a deficit of (\$629,000) for 2021. About \$250,000 of this variance relate to costs from a prolonged HazMAT response that are recoverable, which will reduce the overtime deficit to (\$379,000). Overtime is also created by staff attending training courses and the need to backfill their absence from the regular staffing rotation. The training backlog is the result of restrictions in place over the last year and a half. The Ontario Fire Marshal (OFM) has recognized the difficulties that Fire Departments have faced and offered grant funding to offset the cost of courses. While the grant covers the course costs, it does not cover the overtime expenses needed to backfill training attendees. The remaining overtime is due to normal and COVID related absences. COVID policy on sick time is not to report to work if any symptoms of a cold are experienced. Although costly, it is significantly less than in 2020 when multiple staff at a fire station had to quarantine for 2 weeks due to exposure to a positive case. This model is successful in workplace infection prevention and contribute to a reduced risk of workplace transmission of COVID.

#### **Fire & Rescue User Fees: (\$90,000)**

A (\$90,000) deficit is projected in user fee revenue for Fire & Rescue. Fire Prevention activities came to a complete stop due to a provincial shut down of businesses at the beginning in 2021 and Fire Operations preventative user fees incurred a decline in calls for gas line strikes and false alarms.

#### **Temporary Addition of Assistant Deputy Fire Chief: (\$58,500)**

The hiring of Assistant Deputy Fire Chief on a temporary basis allowed for a dedicated person to directly address the needs of frontline firefighting staff while the Chief has focused on the pandemic response. This includes ongoing COVID-19 policies development, 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 (\$58,500) remains unfunded.

#### **Mass Notification System: (\$32,500)**

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 continue to be short two partners creating a (\$32,500) shortfall in cost recovery from partners. The process of obtaining additional partners is ongoing.

#### **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.

## **FIRE & RESCUE**

### **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 the economy impacts accounts like office supplies, publications & manuals, professional services, advertising, equipment rental, etc. causing them to be under utilized.

### **MITIGATING STEPS**

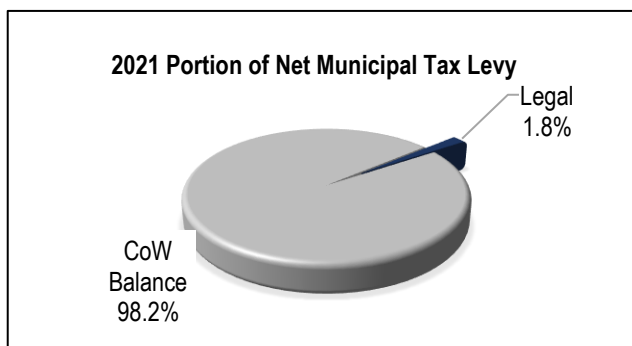
The Fire and Rescue Services division will continue to mitigate overtime variances through the attendance management process and take reasonable steps to reduce COVID-19 related expense variances, while maintaining approved service levels.

### LEGAL


#### DEPARTMENTAL OVERVIEW

The Legal Department provides legal services in connection with administrative tribunal/court litigation, contracts and agreements, expropriations, labour/employment matters, real estate transactions and leases. Purchasing procures goods and services. Risk Management manages personal injury, property loss claims, and insurance. The Provincial Offences administers POA Court and prosecutes offences.

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$6,772,609</b>	<b>\$7,030,325</b>	<b>\$6,776,133</b>	<b>\$6,682,053</b>
<b>Annual Net Variance</b>	<b>(\$87,047)</b>	<b>\$165,609</b>	<b>(\$325,652)</b>	<b>(\$996,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(0.5%)</b>	<b>0.9%</b>	<b>(1.9%)</b>	<b>(7.0%)</b>



**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
<b>Total</b>	<b>49.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Provincial Offences Division	(\$250,000)	(\$400,000)	(\$650,000)
Risk Management		(\$469,000)	(\$469,000)
Legal		\$123,000	\$123,000
<b>Net Total</b>	<b>(\$250,000)</b>	<b>(\$746,000)</b>	<b>(\$996,000)</b>

### LEGAL

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$996,000)** **Deficit**

#### **Provincial Offences Division: (\$650,000)**

The Provincial Offences Division (POA) was impacted greatly by Ministry ordered court closures and suspension of POA timelines due to Covid-19. The substantial impact to revenue is attributed to the Order not allowing conviction of fines or suspension of driver's licenses, and therefore no action was required by defendants to pay their fines. Until the expiry of the Order suspending of POA timelines, which occurred on February 26, 2021, there was a significant decline in revenue collected. Another contributing factor to the reduced revenue is that all Part III offences need to be heard in court before a conviction. Therefore, there is a backlog of Part III tickets that have not been convicted and paid. It should also be noted that POA is not incorporating any surplus from the Westcourt Rent Budget (\$316,000) in this analysis. Council has approved that this funding be used toward renovating the City Hall campus to accommodate a new permanent location for POA.

#### **Risk Management Division: Claim Costs (\$469,000)**

Risk Management is projecting a (\$469,000) deficit that is mostly comprised of claim costs. The claims budget has been reduced \$219,353 over the last 3 years. With a reduced budget, a deficit position was expected, as claims costs historically rise with time.

#### **Legal: \$123,000**

External legal fees' surplus is projected to be approximately \$123,000 at year end. Due to the uncertain nature of the City's exposure to external legal fees, it is difficult to identify mitigating strategies. It should be stressed that external legal fees are largely uncontrollable expenditures. It is impossible to determine what actions will be brought against the City.

#### MITIGATING STEPS

#### **Provincial Offences Division**

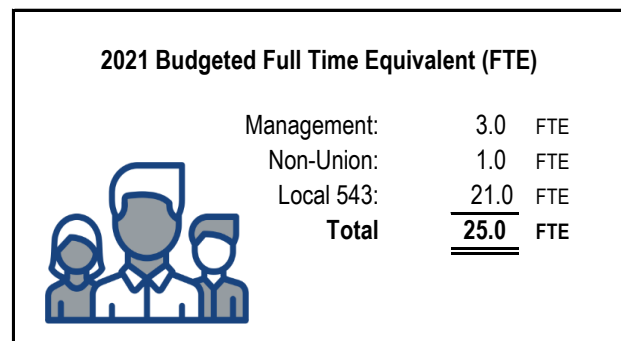
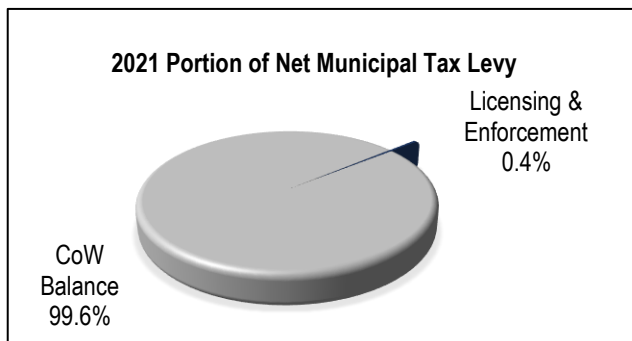
POA continues to strategize collection efforts on previous outstanding offences and will utilize as much court time as able with available Judicial resources to get through the backlog of POA offences. At this time, POA is holding all non-trial courts, and the only type of court that is not allowed to proceed are trials. At this time POA is holding all types of courts (remand/first appearance, early resolution, trials) remotely except for ex-parte trials. Ex parte trials are required to be held in person as directed by our Regional Senior Justice of the Peace.

### Licensing & Enforcement

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$1,931,111)	(\$2,476,011)	(\$1,991,150)	(\$2,391,150)
Annual Expense Budget	\$3,606,171	\$3,653,154	\$3,742,234	\$3,781,107
<b>Annual Net Budget</b>	<b>\$1,675,060</b>	<b>\$1,177,143</b>	<b>\$1,751,084</b>	<b>\$1,389,957</b>
<b>Annual Net Variance</b>	n/a	n/a	n/a	<b>(\$595,000)</b>
<b>Variance as a % of Gross Budget</b>	n/a	n/a	n/a	<b>(15.7%)</b>



#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Lottery License Bingo Revenue	(\$500,000)	\$0	(\$500,000)
Business License Revenue	(\$60,000)	\$0	(\$60,000)
Dog License Revenue	\$20,000	\$0	\$20,000
Repeat Offender Fee Revenue	\$0	(\$170,000)	(\$170,000)
Staff Gapping	\$0	\$79,000	\$79,000
Miscellaneous Expenses	\$10,000	\$26,000	\$36,000
<b>Net Total</b>	<b>(\$530,000)</b>	<b>(\$65,000)</b>	<b>(\$595,000)</b>

### Licensing & Enforcement

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$595,000)** *Deficit*

**Lottery License Bingo Revenue: (\$500,000)**

The Licensing division is projecting a deficit of (\$500,000) related to bingo sites based on periodic COVID closures of Bingo Halls from January to July, and reopening at a reduced 50% capacity for the remainder of the year.

**Business License Revenue: (\$60,000)**

The Licensing division is projecting a deficit of (\$60,000) in Business License Revenue due to an increase in business closures and a decrease in new business openings which can be attributed directly to the COVID-19 Pandemic.

**Dog License Revenue: \$20,000**

The Licensing division is projecting a surplus of \$20,000 in Dog License Revenue due to the increased demand for pets during the pandemic.

**Repeat Offender Fee Revenue: (\$170,000)**

The By-Law Enforcement department is projecting a deficit of (\$170,000) in revenue generated from the newly established Repeat Offender Fee. This fee was created in 2021 as a deterrent to repeat offenders and as such, the estimated revenue was a projection based on the previous year's issued invoices. Less invoices are projected to be issued than originally estimated resulting from increased compliance, which coincides with the original intent of the fee.

**Salary Gapping: \$79,000**

A surplus of \$79,000 within the Licensing and Enforcement department related to salary gapping is being estimated; \$47,000 in Licensing and Gaming, \$10,000 in By-Law Enforcement and \$22,000 in Council & Community Services. These surpluses have evolved for a variety of reasons including the permanent incumbents taking temporary positions elsewhere, unfilled vacancies for a portion of the year and maternity leaves.

**Miscellaneous Expenses: \$36,000**

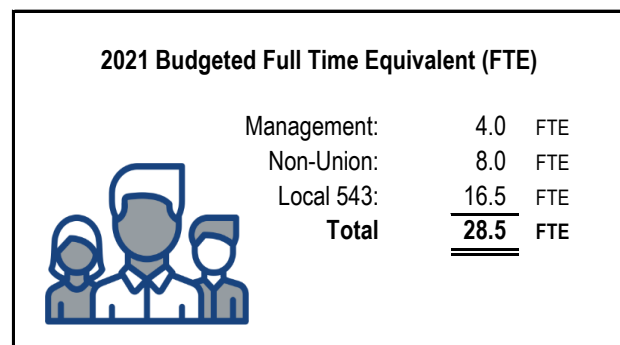
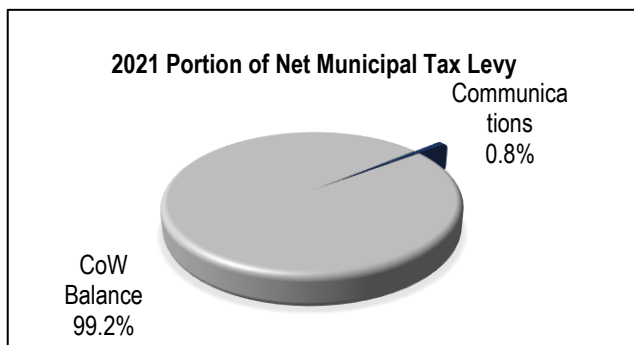
A surplus of \$36,000 is estimated within the Licensing and Enforcement department for miscellaneous expenses. A portion of this savings can be attributed to staff using less resources due to work from home, such as travel expenses, office supplies and conference registration. The balance totalling \$26,000 of non-COVID related surplus is related to animal control board fees, cat vouchers, license expenses and service charges.

### COMMUNICATIONS

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$739,613)	(\$726,688)	(\$722,783)	(\$722,465)
Annual Expense Budget	\$3,521,542	\$3,673,781	\$3,826,234	\$3,914,452
<b>Annual Net Budget</b>	<b>\$2,781,929</b>	<b>\$2,947,093</b>	<b>\$3,103,451</b>	<b>\$3,191,987</b>
<b>Annual Net Variance</b>	n/a	n/a	n/a	(\$36,000)
<b>Variance as a % of Gross Budget</b>	n/a	n/a	n/a	(0.9%)



#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
211 RSP Provincial Funding	\$190,000	\$65,000	\$255,000
Salary	(\$228,000)	(\$159,000)	(\$387,000)
Misc. Expenses	\$31,000	\$65,000	\$96,000
<b>Net Total</b>	<b>(\$7,000)</b>	<b>(\$29,000)</b>	<b>(\$36,000)</b>

### COMMUNICATIONS

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$36,000)**      **Deficit**

**211 RSP Provincial Funding: \$255,000**

A surplus of \$255,000 is projected in 211 RSP Funding, of which \$190,000 is due to surge funding provided to 211 Windsor Essex during the pandemic. This funding offsets most of the COVID related salary deficit below; as the intent of the surge funding was to hire more temporary staff to support 211 services. A portion of this surplus is due to a change in contracted funding to be received for the remainder of 2021 and an increase in variable funding.

**Salary: (\$387,000)**

An overall salary deficit of (\$387,000) is forecasted from the Customer Contact Centre division. The majority of this variance can be attributed to part time staff working full time hours due to increased demand and the hiring of extra temporary staff to support 211 services during the pandemic. Also contributing to the Non-COVID related deficit is to retro pay related to a grade increase for a position in the Customer Contact Centre.

**Miscellaneous Expenses: \$96,000**

An overall savings of \$96,000 is forecasted for the Communications department. This is made up of \$55,000 in the Customer Contact Centre division attributed to a change in contracted services, including contracts with Motorola, SMS Texting services and the NICE InContact telephones services. Savings of \$31,000 can be directly linked to COVID-19 such as travel expenses, conference registration and office supplies. In addition, misc. Non-COVID related savings total \$10,000.



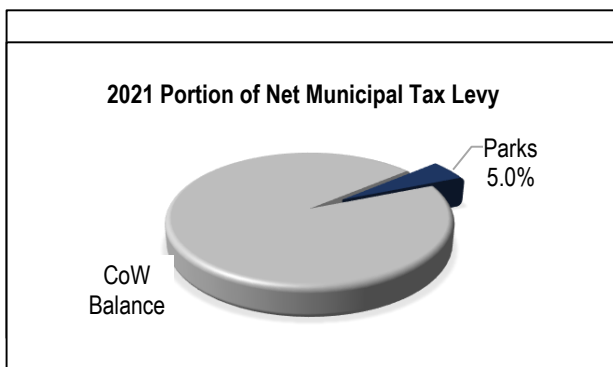
### PARKS

#### 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.

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	n/a	n/a	n/a	(\$2,182,209)
Annual Expense Budget	n/a	n/a	n/a	\$21,010,716
<b>Annual Net Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$18,828,507</b>
<b>Annual Net Variance</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$230,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>(1.1%)</b>

Historical amounts are not available due to 2021 realignment of departments.



**2021 Budgeted Full Time Equivalent (FTE)**



Senior Management:	1.0	FTE
Management:	18.0	FTE
Non-Union:	6.0	FTE
Local 543:	3.5	FTE
Local 82:	80.4	FTE
<b>Total</b>	<b>108.9</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Revenue Reductions	(\$179,000)		(\$179,000)
Cost Recovery & Temp Staffing Reductions	\$88,000	(\$38,000)	\$50,000
COVID-19 Incremental Costs	(\$130,000)	\$0	(\$130,000)
Salary Gapping and Overtime Savings	\$0	\$343,000	\$343,000
Temporary Staffing Costs	\$0	(\$314,000)	(\$314,000)
<b>Net Total</b>	<b>(\$221,000)</b>	<b>(\$9,000)</b>	<b>(\$230,000)</b>

## PARKS

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$230,000) Deficit**

#### **Revenue Reductions (\$179,000) 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 (\$91,000). 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 \$50,000 Surplus**

There is a reduction of temporary staffing related to the Nature Centre programming and expenditures forecasted at a estimated savings of \$88,000. 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 (\$38,000) which represents support provided to operational work that is not eligible to be recovered from the Parks capital portfolio.

#### **COVID-19 Incremental Costs (\$130,000) 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 \$(82,000) deficit to the incremental costs for COVID on Parks.

#### **Salary Gapping and Overtime Savings- \$343,000 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 \$294,000. 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 \$49,000. 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 \$(314,000) 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 \$(197,000) 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 (\$117,000).

## **PARKS**

### **MITIGATING STEPS**

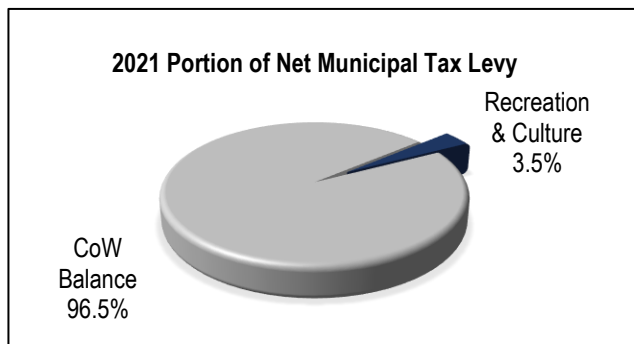
Parks will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

### RECREATION & CULTURE


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$12,816,436</b>	<b>\$12,942,576</b>	<b>\$13,350,466</b>	<b>\$13,042,950</b>
<b>Annual Net Variance</b>	<b>\$238,860</b>	<b>(\$81,695)</b>	<b>(\$1,362,395)</b>	<b>(\$1,573,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>1.0%</b>	<b>(0.3%)</b>	<b>(5.4%)</b>	<b>(6.3%)</b>



**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
<b>Total</b>	<b>85.2</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Programming and User Fee Revenue	(\$8,620,000)	\$0	(\$8,620,000)
Avoided Costs	\$7,047,000	\$0	\$7,047,000
<b>Net Total</b>	<b>(\$1,573,000)</b>	<b>\$0</b>	<b>(\$1,573,000)</b>

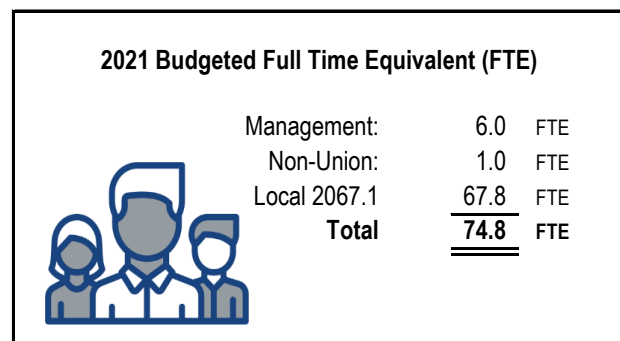
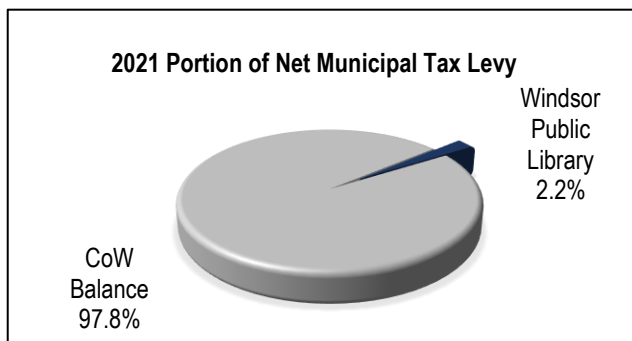


### WINDSOR PUBLIC LIBRARY

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$8,203,937</b>	<b>\$8,020,055</b>	<b>\$8,204,629</b>	<b>\$8,269,747</b>
* Annual Net Variance	\$322,389	\$278,838	\$658,270	\$650,000 **
Variance as a % of Gross Budget	3.4%	3.0%	7.1%	7.0%
				** Projected
* As per the Library Act, the Windsor Public Library's annual surplus is transferred to their reserve.				



#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Salary & Benefits	\$271,000	\$359,000	\$630,000
Lost Revenue	(\$120,000)	\$0	(\$120,000)
Miscellaneous Expenses	\$60,000	\$80,000	\$140,000
Surplus Transfer to Reserve	\$0	(\$650,000)	(\$650,000)
<b>Net Total</b>	<b>\$211,000</b>	<b>(\$211,000)</b>	<b>\$0</b>

**WINDSOR PUBLIC LIBRARY****VARIANCE DESCRIPTION**

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

**Salary & Benefits: \$630,000**

Salary and Benefits are projected to be in an estimated \$630,000 surplus due to the following: Pages and other temporary staff were not employed during lockdowns; Sunday service was mostly unavailable for Q1 resulting in a surplus for overtime pay. Since Sunday hours are worked on a volunteer-basis, staff are paid overtime for Sunday hours worked on top of their regular salaries; Sunday hours are only available during the fall and winter months (September-April). Lastly, the surpluses not related to COVID are due to vacancies and leaves of absence.

**Lost Revenue: (\$120,000)**

A projected loss of approximately \$120,000 of late fees and rental revenues are directly attributed to COVID as WPL did not collect late fees because of COVID. Branches were closed for most of 2021 and thus, there was no rental income from renting out rooms in the branches.

**Miscellaneous Expenses: \$140,000**

Projected savings of approximately \$140,000 of miscellaneous expenses is due to the following: Branches were closed/reduced operating hours for most of Q1-Q3 of 2021; therefore, this decreased printing and imaging expenses, supplies for programs, etc. as people were not allowed in the branches; Audit fees and membership fees have historically been in a surplus position (Pre & post COVID) and thus, not related to COVID; The surplus in other professional fees (alarm responses by the Windsor police) can be attributed to no longer occupying the 800 Ouellette building; Interest expense surplus is also non-COVID related due to the fact that this loan will be paid off in 2022 and thus, less is needed in the budgeted amount for interest.

**Surplus Transfer to Reserve: (\$650,000)**

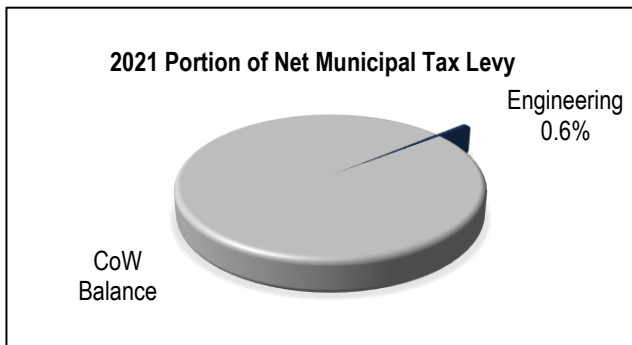
It should be noted that the WPL's financial position at the end of each fiscal year is not included with all other City departments to calculate the final City surplus/deficit. Although the WPL's financial statements are consolidated with the City's, the WPL, as per the Libraries Act, is a stand alone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

### ENGINEERING


#### DEPARTMENTAL OVERVIEW

Engineering is responsible for; project management of municipal infrastructure projects, new buildings and non-building projects; development services; right-of-way permits; GIS system, and CAD services. Pollution Control manages and oversees 49 pumping stations, 2 wastewater treatment plants (treatment of wastewater from Windsor and surrounding municipalities) & the biosolid processing facility.

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$3,369,287</b>	<b>\$3,236,253</b>	<b>\$1,803,675</b>	<b>\$2,176,061</b>
<b>Annual Net Variance</b>	<b>(\$454,241)</b>	<b>\$45,851</b>	<b>(\$140,145)</b>	<b>(\$63,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(1.7%)</b>	<b>0.2%</b>	<b>(0.5%)</b>	<b>(0.2%)</b>



**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
<b>Total</b>	<b>117.7</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
<b>Pollution Control</b>			
Salaries	\$0	\$45,000	\$45,000
Operating & Maintenance	\$0	\$9,000	\$9,000
Miscellaneous Line Items	\$0	\$3,000	\$3,000
<b>Engineering</b>			
Other Gen. Rev./User Fees/GIS User Fees	\$0	\$132,000	\$132,000
Minor Capital	\$0	\$30,000	\$30,000
Licenses & Permits	(\$57,000)	(\$146,000)	(\$203,000)
Succession Planning	\$0	(\$41,000)	(\$41,000)
Bank Charges	\$0	(\$19,000)	(\$19,000)
Miscellaneous Line Items	\$9,000	(\$28,000)	(\$19,000)
<b>Net Total</b>	<b>(\$48,000)</b>	<b>(\$15,000)</b>	<b>(\$63,000)</b>



### ENGINEERING

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* (\$63,000)      Deficit

The Engineering department is projecting a year-end deficit of (\$64,000), due to anticipated deficits in Engineering and the Office of the City Engineer of (\$120,000), and offset with an anticipated surplus in Pollution Control of \$57,000.

**Pollution Control** - The Pollution Control division, specifically the Environmental Master Plan area, is projecting a surplus of \$57,000

**Salaries: \$45,000**

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

**Operating & Maintenance: \$9,000**

As a result of the decreased staff noted above, resources are limited and some program supplies are not able to be completed this year. This resulted in a surplus in operating & maintenance expenses. Additionally, some of the surplus was due to Earth Day in 2021 being sponsored by an outside organization. This Organization paid for items such as prizes, advertising and the virtual platform that was used.

**Miscellaneous Line Items: \$3,000**

Miscellaneous line item, specifically within the Environmental Master Plan area, are showing a projected surplus of \$3,000.

**Engineering and Office of the City Engineer** - The Engineering and Office of the City Engineer division are projecting a deficit of (\$120,000), made up of the following:

**Other General Revenue / User Fees / GIS User Fees: \$132,000**

Other General Revenue and User Fees are anticipated to be in a surplus of \$132,000 to the Division. This is based on current fees issued. Revenues picked up in the Summer/ Construction Season and there has been an increase in development review fees for this year.

**Minor Capital: \$30,000**

During the 2021 Operating Budget a budget increase was approved for the Cloud Perming Digital Platform. There have been some delays and the system has yet to be implemented. This anticipated surplus of \$30,000 will be used to partially offset the anticipated deficient in Licenses & Permits.

**Licenses & Permits: (\$203,000)**

Based on current levels, Licenses & Permits are anticipated to be in a deficit of (\$203,000). 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. Additionally, during the 2021 Operating Budget a budget increase was approved to increase user fees to recover annual costs for the usage of Cloud Perming Digital Platform. As this system has not gone live, the increase has not taken effect. Therefore (\$30,000) of the anticipated deficit is the result of this. The remaining anticipated deficit is based on current levels of licenses & permits issued.

**Consulting Services: (\$41,000)**

As a result of the recruitment for the new City Engineering, there is a (\$41,000) expense related to conducting a search for the City of Windsor's City Engineer that is contributing to the overall deficit.

#### ENGINEERING

**Bank Charges: (\$19,000)**

Further offsetting the surpluses for the Division is an anticipated deficit of (\$19,000) 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: (\$19,000)**

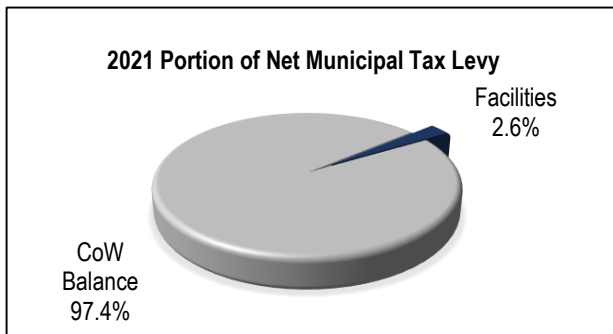
Miscellaneous line item variances are contributing to a (\$19,000) anticipated deficit. A portion of this anticipated deficit of (\$1,000) is related to COVID-19 additional expenses for employee cell phones. Offsetting this deficit is a surplus of approximately \$10,000 related to COVID for surpluses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

### FACILITIES


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$9,229,381)	(\$8,352,445)	(\$8,608,215)	(\$9,341,515)
Annual Expense Budget	\$16,870,254	\$17,208,392	\$18,187,266	\$19,034,729
<b>Annual Net Budget</b>	<b>\$7,640,873</b>	<b>\$8,855,947</b>	<b>\$9,579,051</b>	<b>\$9,693,214</b>
<b>Annual Net Variance</b>	n/a	n/a	n/a	<b>(\$581,000)</b>
<b>Variance as a % of Gross Budget</b>	n/a	n/a	n/a	<b>(3.1%)</b>



**2021 Budgeted Full Time Equivalent (FTE)**



Management:	13.0	FTE
Non-Union:	3.0	FTE
Local 543:	63.7	FTE
Local 82:	13.0	FTE
<b>Total</b>	<b>92.7</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Maint. Material & Housekeeping Supplies	(\$958,000)	\$160,000	(\$798,000)
Contracted Services	(\$181,000)	\$212,000	\$31,000
Salary /Wages	(\$86,000)	\$198,000	\$112,000
Cost Recovery	\$142,000	(\$68,000)	\$74,000
<b>Net Total</b>	<b>(\$1,083,000)</b>	<b>\$502,000</b>	<b>(\$581,000)</b>

## FACILITIES

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$581,000)** *Deficit*

#### **Maintenance Material & Housekeeping Supplies (\$798,000) Deficit**

All 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 (\$798,000) in Maintenance Parts & Materials and Housekeeping Supplies at the end of 2021. This deficit projection consists of (\$958,000) variance to account for COVID related expenses partial offset by a surplus of \$160,000 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 \$72,000.

#### **Contracted Services \$31,000 Surplus**

Facilities is projecting a surplus of approximately \$31,000 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. In addition, the multiple changes of Facilities Supervisor at PMB in 2021 resulted lesser maintenance work being done during the year. The estimated decrease in regular facility maintenance expenses is \$212,000. This saving is offset by the projected costs of (\$181,000) 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, as well as the increased maintenance costs at WFCU due to the flood and Lakeview Park Marina.

#### **Salary/ Wages Related Expenses \$112,000 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. The surplus from position gapping of \$198,000 is partially offset by the costs of (\$86,000) for the temporary caretakers hired to carry out the COVID enhanced cleaning service in the beginning of the year.

#### **Cost Recovery \$74,000 Surplus**

Facilities Division is projecting a surplus of \$74,000 for cost recoveries. Two factors contribute to the surplus projection. Facilities Division will recover costs for the COVID enhanced cleaning services carried out for the Provincial Courts at the Windsor Justice Facilities (WJF) and for the Federal tenants at the 400 City Hall Square facility. In addition, Facilities Division received government grant funding via Social Services for recoverable work 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 \$142,000 is not part of the regular operating budget and offsets the deficit variance of (\$68,000) from loss of revenues from coffee kiosk tenants at 400 CHS and WJF due to the pandemic, reduced operating revenue from ATM machines available at the City's facilities, and fewer project management recoveries.

### MITIGATING STEPS

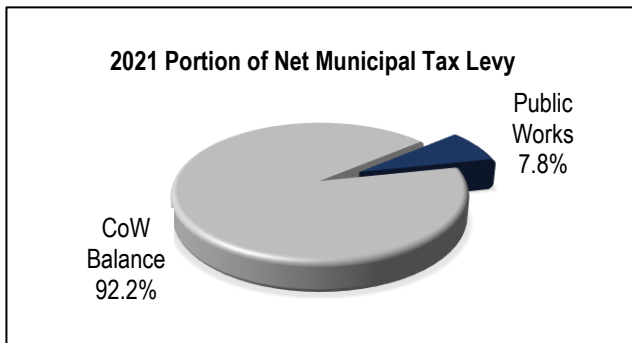
Facilities Operations Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

### PUBLIC WORKS


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$27,342,112</b>	<b>\$27,179,197</b>	<b>\$29,225,856</b>	<b>\$29,278,810</b>
<b>Annual Net Variance</b>	<b>\$2,391</b>	<b>\$46,727</b>	<b>(\$1,407,608)</b>	<b>(\$1,898,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.0%</b>	<b>0.1%</b>	<b>(2.4%)</b>	<b>(3.4%)</b>



**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
<b>Total</b>	<b>211.2</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Salary and Wage – All Staff and Students	\$254,000	\$1,228,000	\$1,482,000
WSIB	\$0	\$109,000	\$109,000
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	(\$120,000)	(\$120,000)
Winter Control	\$0	(\$150,000)	(\$150,000)
Fuel - All Types	\$0	(\$300,000)	(\$300,000)
Garbage Collection and Disposal	(\$440,000)	(\$150,000)	(\$590,000)
Streetlight Maintenance	\$0	(\$850,000)	(\$850,000)
Revenue - All Divisions	(\$510,000)	(\$1,024,000)	(\$1,534,000)
<b>Net Total</b>	<b>(\$641,000)</b>	<b>(\$1,257,000)</b>	<b>(\$1,898,000)</b>

### PUBLIC WORKS

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$1,898,000)** *Deficit*

**Salary and Wage: \$1,482,000**

A projected overall surplus of approximately \$1,482,000 is estimated for 2021 related to salary and wage for all staff and students. The projected surplus is the net total of the expected surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations where required. Of this projected surplus, \$254,000 is attributable to the ongoing pandemic with salary and wage savings for staff vacancies due to the ongoing pandemic and to savings related to students as a result of a delay in hiring for the 16-week summer term in 2021.

**WSIB: \$109,000**

A projected overall surplus of \$109,000 is estimated for 2021 related to all WSIB payments for the year based on payments made as at August 31, 2021. These savings may be attributable to the number of vacancies across the department in 2021.

**Crossing Guard Program: \$101,000**

A projected overall surplus of \$101,000 is estimated for 2021 related to the Crossing Guard Program attributable to the ongoing pandemic, specifically, cost savings related to suspension of the program during school shutdowns in the first half of 2021.

**Miscellaneous Operating and Safety Supplies: (\$46,000)**

A deficit of approximately (\$46,000) is estimated for 2021 related to miscellaneous operating supplies required due to the ongoing pandemic and requirements for additional vehicles, additional PPE and supplies, and enhanced cleaning and security services.

**Registered Owner Requests – Parking Enforcement: (\$120,000)**

A deficit of (\$120,000) is estimated for 2021 related to the cost of registered owner requests with the Ministry of Transportation related to parking tickets. Registered owner request costs have been consistently higher than anticipated over the past several years, and the current number of requests is not expected to decrease. This is being brought forward as part of the 2022 budget.

**Winter Control: (\$150,000)**

A deficit of approximately (\$150,000) is possible for 2021 related to the winter control service should Windsor experience average winter conditions in the latter part of the year. The final variance is dependent upon actual winter conditions and resulting service in the final quarter of 2021.

**Fuel: (\$300,000)**

A deficit of approximately (\$300,000) is anticipated for 2021 related to fuel pricing. The actual average fuel pricing for January through August 2021 is 28.8% higher than the set budget. At this time, the prices are not anticipated to decrease. This is being brought forward as part of the 2022 budget.

### PUBLIC WORKS

#### **Garbage Collection and Disposal: (\$590,000)**

A deficit of approximately (\$590,000) is anticipated for 2021 related to garbage collection services due to an increase in residential garbage tonnage collected due to the ongoing pandemic. The anticipated deficit represents an increase of approximately 16.5% with the expectation that this increase will continue for the remainder of 2021. It is also anticipated that a non-COVID related increase of approximately 2,000 tonnes will continue indefinitely, non-COVID impact, and as such, this is being brought forward as part of the 2022 budget.

#### **Streetlight Maintenance: (\$850,000)**

A deficit of (\$850,000) is estimated for 2021 related to contracted services for streetlight maintenance due to the higher cost of maintaining aging infrastructure. The deficit is based on actual billing levels for 1st quarter 2021 and anticipated billings for the remainder of the year. The higher cost to maintain the streetlights for the City is expected to continue annually, and as such, this is being brought forward as part of the 2022 budget.

#### **Revenue: (\$1,534,000)**

A deficit of (\$1,534,000) is estimated for 2021 related to revenue of which (\$510,000) can be directly attributable to the ongoing COVID pandemic.

The estimated revenue deficit estimated attributable to the ongoing pandemic is related to lost parking ticket revenue of (\$475,000), 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 related school closures. During the development of the 2021 Operating Budget, it was estimated that one-time funding of up to \$625,000 could be required related to COVID-19 one-time funding requirements for reduced 2021 parking ticket revenue. As of August 2021, the updated projected reduction in parking ticket revenue is (\$475,000) based on actual number of tickets issued during January through August 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.

A revenue deficit of (\$1,024,000) not attributable to the ongoing pandemic is anticipated related to reduced annual parking ticket revenue of (\$425,000), reduced user fee recoveries of (\$50,000), and reduced staff recoveries of (\$549,000) as a result of ongoing staff vacancies. The annual reduction in parking ticket revenue is anticipated to continue annually, and as such, a 2022 budget issue (2022-0049) has been prepared for submission to Council for consideration to mitigate this ongoing annual variance.

### MITIGATING STEPS

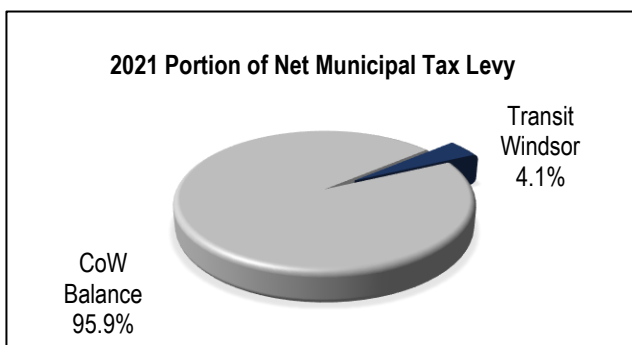
Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible. Budget issue submissions have been prepared for the 2022 budget deliberations for variance items that are expected to continue beyond one-year/one-time and where there is no available budget reduction to facilitate a reallocation of currently budgeted funds.

### TRANSIT WINDSOR


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$13,271,519</b>	<b>\$14,425,771</b>	<b>\$15,119,343</b>	<b>\$15,586,444</b>
<b>Annual Net Variance</b>	<b>(\$195,008)</b>	<b>\$123,288</b>	<b>\$658,202</b>	<b>(\$738,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(0.6%)</b>	<b>0.3%</b>	<b>1.8%</b>	<b>(2.0%)</b>



**2021 Budgeted Full Time Equivalent (FTE)**



Management:	22.0	FTE
Non-Union:	6.0	FTE
Hourly	244.0	FTE
<b>Total</b>	<b>272.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Transit Revenue	(\$10,799,000)	\$0	(\$10,799,000)
Vehicle Maint Parts/Materials	(\$811,000)	\$0	(\$811,000)
Advertising Revenue	(\$118,000)	\$0	(\$118,000)
Commissions Revenue	(\$96,000)	\$0	(\$96,000)
Other Prof Services-External	(\$24,000)	\$0	(\$24,000)
Salary Wages Premiums Overtime Other	\$1,656,000	\$449,000	\$2,105,000
Fees and Service Charges Exp	\$225,000	\$0	\$225,000
Motor Fuels	\$867,000	(\$647,000)	\$220,000
Program Supplies and Other Operating Exp	\$119,000	\$6,000	\$125,000
Commissions Expense	\$103,000	\$0	\$103,000
Advertising Expenses	\$0	\$82,000	\$82,000
Facility Opns-Labour INTERNAL	\$37,000	\$0	\$37,000
Travel Expense ,Business Meeting and Others	\$30,000	\$0	\$30,000
Safe Restart Grant Funding	\$8,183,000	\$0	\$8,183,000
<b>Net Total</b>	<b>(\$628,000)</b>	<b>(\$110,000)</b>	<b>(\$738,000)</b>



### TRANSIT WINDSOR

#### VARIANCE DESCRIPTION

***The total departmental year-end variance is projected to be approximately: (\$738,000) Deficit***

Transit Windsor is projecting ending 2021 with an overall Non COVID deficit of (\$110,000) and a COVID deficit of (\$628,000) for a total projected deficit of (\$738,000) after allocating \$8,183,000 in Safe Restart Grant Funding for Phase 1, 2 and 3 (plus interest earned to date) to the Transit Windsor operating budget. Transit resumed to full service effective September 1, 2021.

#### **Transit Revenue: (\$10,799,000)**

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, the University of Windsor continues 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 (\$10,799,000).

#### **Vehicle Maintenance Parts/Materials: (\$811,000):**

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 & 3 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. As a result, the department is projecting a net year end Covid related deficit of (\$811,000) in the vehicle maintenance parts /materials account.

#### **Advertising Revenue: (\$118,000):**

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. Similarly, in 2021 the third party companies requested fees to be waived for the months in which the province had announced lockdown. This request for payment relief was also approved by City Council. The year end projected deficit of (\$118,000) 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 will be earned on a go forward basis. This will result in a permanent revenue loss of (\$96,000), which is attributable to Covid. This permanent revenue loss has been addressed in the 2022 Operating Budget.

#### **Other Prof Services-External : (\$24,000)**

Transit is anticipating ending 2021 with a Covid deficit of (\$24,000) mainly due to additional screening needs at the downtown terminal.

### TRANSIT WINDSOR

#### **Salary, Wages and Overtime: \$2,105,000**

Since September 2020, Transit had been operating at Saturday service levels and beginning September 1st, 2021, resumed full service. COVID19 has resulted in additional bus cleaning and disinfecting, along with additional janitorial cleaning and disinfecting requirements. That, coupled with return to full service, Transit has been able to bring back most of its employees; however as a result of the delayed return to full service, the department has realized savings in salary, wages and overtime. This has been beneficial to the department as previously, it had been projected that 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 for the beginning part of the year, Transit is projecting a surplus in the salary, wages and overtime accounts. The COVID related year end surplus is projected at \$1,656,000 and non COVID related surplus is projected at \$449,000. The non-covid activity is related to employees being off of work without pay for other reasons not related to covid19.

#### **Fees and Service Charges Expense \$225,000**

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 \$225,000 in this account.

#### **Motor Fuels and Oil and Lubricants: \$220,000**

Covid19 led to Transit Windsor providing reduced service until end of August 2021. Since September 1st, 2021 Transit resumed full service. This reduced service for the most part of the year led to fewer kilometres travelled for the transit fleet and therefore fewer litres of fuel consumed. The covid impact is anticipated to result in a projected year-end surplus of \$867,000 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. The fuel rates started rising significantly from July 2021. As a result, an estimated deficit of (\$647,000) for motor fuel is being projected due to this price variance. This rate increase has been addressed in the 2022 Operating Budget. These numbers also include minor variances in the Oils and Lubricants budget. Overall, Transit is projecting a net year end surplus of \$220,000 in the motor fuel and oil and lubricant accounts.

#### **Program Supplies and other minor operating expenses: \$125,000**

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 operated at reduced service levels until end of August 2021. As a result, the required inventory has been lesser than normal and other minor operating costs are anticipated to be lower as well. As a result the department is forecasting a net Covid related surplus of \$125,000 in the program supplies and minor operating expenses accounts.

#### **Commissions Expense: \$103,000**

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 \$103,000 in this account

#### **Advertising Expenses: \$82,000**

Due to covid19, Transit Windsor has reduced regular advertising throughout the community. This may change based on directives received for the rest of the year however the department is projecting a year end non Covid related surplus of \$82,000 at this time.

### TRANSIT WINDSOR

#### **Facility Operations-Labour INTERNAL: \$37,000**

Due to the existing pandemic impact, Transit Windsor operated at a lower service until end of August 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 \$37,000.

#### **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.

#### **Safe Restart Grant Funding (COVID): \$8,183,000**

Transit Windsor will be able to allocate \$8,183,000 (includes interest earned todate) 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 \$6,254,746 (plus interest earned todate) covering April 2021 to December 2021 is available to offset COVID-related costs in the Transit area.

The total projected year-end Covid related variance is a deficit of (\$8,811,000) but the total available Safe Restart Funding Phase 1, 2 and 3 is \$8,183,000. Hence the balance Covid deficit variance of (\$628,000) will have to be funded by the City. Currently, no additional Safe Restart Funding has been announced.

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 of \$316,690 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.

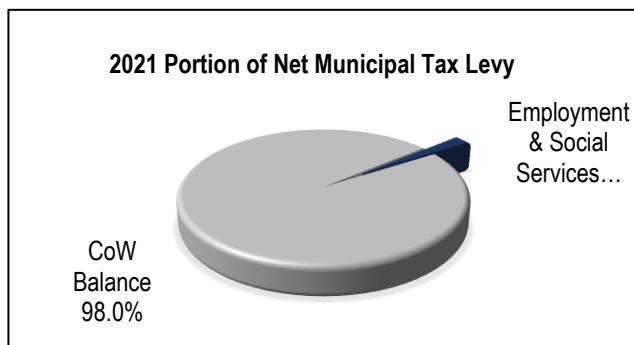
In 2021, Transit Winsor continues to work hard to provide exceptional customer service while mitigating variances to the extent possible.

### EMPLOYMENT & SOCIAL SERVICES


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$7,887,381</b>	<b>\$7,664,726</b>	<b>\$8,086,562</b>	<b>\$7,645,864</b>
<b>Annual Net Variance</b>	<b>\$691,753</b>	<b>\$346,682</b>	<b>\$1,673,697</b>	<b>\$1,430,000</b>
<b>Variance as a % of Gross Budget</b>	<b>0.6%</b>	<b>0.3%</b>	<b>1.4%</b>	<b>1.2%</b>



**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
<b>Total</b>	<b>213.0</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
<b>CDHO &amp; Social Policy &amp; Planning</b>	<b>\$47,000</b>	<b>\$0</b>	<b>\$47,000</b>
<b>Ontario Works (OW) Program Delivery:</b>	<b>\$784,000</b>	<b>\$587,000</b>	<b>\$1,371,000</b>
Salary and Benefit (OW)	\$86,000	\$477,000	\$563,000
Employment Related Costs (OW)	\$698,000	\$0	\$698,000
Other Miscellaneous Expenses (OW)	\$0	\$110,000	\$110,000
<b>Other Employment Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>100% Municipal Assistance</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$12,000</b>
<b>Net Total</b>	<b>\$831,000</b>	<b>\$599,000</b>	<b>\$1,430,000</b>

## EMPLOYMENT & SOCIAL SERVICES

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **\$1,430,000** **Surplus**

#### **Human & Health Services Office - \$47,000**

The projected year-end surplus of \$47,000 is primarily due to additional salary recoveries for increased staff time dedicated to Covid-19 related Homelessness programs.

#### **Ontario Works (OW) Program Delivery - \$1,371,000**

Ontario Works Program Delivery is projected to end the year with a net City surplus of \$1,371,000 comprised of the following: Staffing costs are projected to be lower than budget by \$563,000 net City mainly as a result of gapping. COVID-19 related salary surplus accounts for \$86,000. Lower Employment Related Expenses (ERE) are projected to add \$698,000 to the surplus. This surplus is primarily 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 \$110,000 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 - \$12,000**

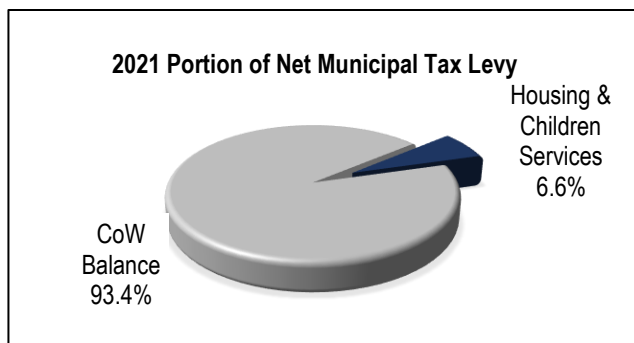
At this time the surplus is projected at \$12,000 as a result of a combination of lower than expected Funeral and Burial benefit claims and higher than budgeted recoveries for Funerals and Burials.

### HOUSING & CHILDREN SERVICES


#### DEPARTMENTAL OVERVIEW

Social Housing administers program requirements and funding for 7,800 units including over 34 social housing providers in Windsor and Essex County. The division administers various programs related to homelessness and works with residents in Emergency Shelters and Housing with Supports Homes to ensure basic needs are met and provides assistance with transition back into the community. The City of Windsor is the Consolidated Municipal Service Manager (CMSM) for Children's Services in Windsor and Essex County. CMSMs are the designated child care and early years service system managers responsible for planning and managing licensed child care services and EarlyON Child and Family Centres in their communities.

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$23,282,846</b>	<b>\$23,642,230</b>	<b>\$23,767,957</b>	<b>\$24,858,008</b>
<b>Annual Net Variance</b>	<b>\$217,503</b>	<b>\$50,377</b>	<b>\$1,664,625</b>	<b>(\$691,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>0.2%</b>	<b>0.0%</b>	<b>1.4%</b>	<b>(0.6%)</b>



**2021 Budgeted Full Time Equivalent (FTE)**



Management:	8.0	FTE
Non-Union	8.0	FTE
Local 543	59.5	FTE
<b>Total</b>	<b>75.5</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
WEHC Additional Expenditures and Revenue Loss	\$0	(\$1,623,000)	(\$1,623,000)
WEHC Covid-19 Deficit	(\$65,000)	\$0	(\$65,000)
WEHC Budget Development Issue	\$0	(\$195,000)	(\$195,000)
Non-Profit Lower Subsidy Payments	\$0	\$469,000	\$469,000
Federal Block Funding Loss	\$0	(\$299,000)	(\$299,000)
Housing Serv. / WEHC County Rev. Increase	\$0	\$81,000	\$81,000
Housing Services Administration	\$0	\$118,000	\$118,000
CHPI	\$0	\$0	\$0
Children's Services	\$0	\$444,000	\$444,000
Covid-19 Expenditures (Homelessness & Cl	(\$35,697,000)		(\$35,697,000)

### HOUSING & CHILDREN SERVICES

Covid-19 Revenue (Homelessness & Childc	\$35,697,000		\$35,697,000
Emergency Preparedness	\$0	\$75,000	\$75,000
Pathway to Potential Surplus	\$304,000	\$0	\$304,000
<b>Net Total</b>	<b>\$239,000</b>	<b>(\$930,000)</b>	<b>(\$691,000)</b>

#### VARIANCE DESCRIPTION

**The total departmental year-end variance is projected to be approximately:** **(\$691,000)**      **Deficit**

As detailed below, a combined year-end City deficit of **(\$691,000)** is projected for Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC).

WECHC is projecting a net city subsidy deficit of **(\$1,623,000)** due to lower than expected revenue as a result of the current rent freeze legislation and the effects of the pandemic on households. CHC is experiencing higher instances of bad debts as tenants are unable to pay rents due to the pandemic and lockdown measures. In addition, unit maintenance, grounds, janitorial and security costs have risen significantly as a result of the increased costs of materials and contractor labour costs. The completion of unit maintenance that was deferred from 2020 due to the pandemic restrictions is also adding to the projected deficit. These higher expenditures are projected to be offset by lower WECHC salaries and administration cost. A WECHC Covid-19 net city deficit of **(\$65,000)** is also being projected as a result of the purchase of Personal Protective Equipment (PPE) and increased cleaning expenses. An administrative error during the WECHC's budget development is also adding **(\$195,000)** due to the projected deficit. This budget adjustment will be addressed in next year's budget.

Also adding to the variance is a projected net City deficit of **(\$299,000)** due to the loss of Federal Block Funding from the Federal government for both WECHC and Non Profit Housing. A net city surplus in Non-Profit Housing of **\$469,000** is expected due to lower mandated subsidy payments being required by service providers in 2021, as well as from the reconciliation of service provider fiscal year-end reports. Higher than budgeted County revenue of **\$81,000** and salary gapping of **\$118,000** related to a vacant position are also expected to offset the overall deficit.

**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 **\$75,000** City surplus as a result of the vacancy of the Emergency Planning Officer position.

**Children's Services** budget is projecting a **\$444,000** City surplus. The **\$293,000** surplus estimated for Child Care Administration is the result of the Province providing one-time funding in 2021 to help mitigate the loss in Child Care Administration revenue. The Administrative revenue loss was previously announced by the Ministry in 2019 and was to take effect this year. In addition, the Early On Program is projecting a surplus of **\$151,000** as a result of one-time staff cost recoveries for staff seconded to other areas during the closure period.

### HOUSING & CHILDREN SERVICES

**Pathway to Potential (P2P)** budget is projecting a City variance of **\$304,000** primarily due to COVID-19. Even though Recreation resumed some services including summer camps, the pandemic has brought only a few families to participate in these programs leading to a projected surplus of **\$200,000**. Transit is operating at a reduced service level which is expected to lower ridership. A **\$103,000** 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.

#### MITIGATING STEPS

In July 2021 CHC has stopped providing non-essential transfer requests with exceptions based on safety or special circumstance. On demand maintenance is being driven in an essential manner. Discretionary spending has been reduced. CHC still must deliver and ensure safety related items are completed regardless of cost. Reduction of arrears, additional paralegal looking to provide solutions for tenant arrears in order to reduce bad debt and access to the rent assistance program is being explored. In addition, CHC actively trying to save tenancies when prudent in order to reduce turnover costs as well.

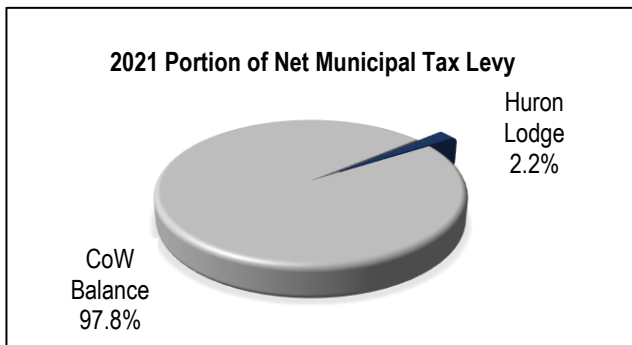


### HURON LODGE


#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$7,317,503</b>	<b>\$7,486,524</b>	<b>\$7,797,303</b>	<b>\$8,128,565</b>
<b>Annual Net Variance</b>	<b>(\$131,868)</b>	<b>\$2,296</b>	<b>\$1,033,330</b>	<b>(\$200,000)</b>
<b>Variance as a % of Gross Budget</b>	<b>(0.6%)</b>	<b>0.0%</b>	<b>4.2%</b>	<b>(0.8%)</b>



**2021 Budgeted Full Time Equivalent (FTE)**



Management:	8.0	FTE
Non-Union	4.0	FTE
ONA:	23.0	FTE
Local 543	184.7	FTE
<b>Total</b>	<b>219.7</b>	<b>FTE</b>

#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Ministry of Long-Term Care Funding	\$1,750,000	\$50,000	\$1,800,000
Equipment	(\$80,000)	\$10,000	(\$70,000)
Supplies	(\$260,000)	(\$40,000)	(\$300,000)
Accommodation Revenue	(\$300,000)	\$0	(\$300,000)
Purchased Services	(\$520,000)	\$10,000	(\$510,000)
Salary	(\$980,000)	\$160,000	(\$820,000)
<b>Net Total</b>	<b>(\$390,000)</b>	<b>\$190,000</b>	<b>(\$200,000)</b>

## HURON LODGE

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$200,000) Deficit**

#### **Ministry of Long-Term Care (MLTC) Funding: \$1,800,000**

Huron Lodge is projecting a surplus in the Ministry of Long-Term Care (MLTC) funding account primarily due to COVID-19 funding in the amount of approximately \$1,750,000 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.

The MLTC has announced that COVID-19 funding for prevention and containment expenses in the amount of \$1,750,000 for Huron Lodge for 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.

In addition, the MLTC eliminated the High Wage Transition Funding in April 2021 to long term care homes which equates to \$310,000 in lost revenue. The High Wage Transition Funding was provided to homes with higher than average wage rates so those homes could offer the same staffing as those homes with lower wage rates. Furthermore, the MLTC announced additional annualized direct care funding as a result of the declining health of the residents of Huron Lodge requiring greater resources. These announcements bring the total estimated surplus to \$1,800,000.

#### **Equipment: (\$70,000)**

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 for newly admitted residents and residents experiencing symptoms in order to self-isolate 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.

#### **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 become in an outbreak status again, the deficit in the supplies account may be approximately (\$300,000).

#### **Accommodation Revenue: (\$300,000)**

Historically, accommodation rates increase by the consumer price index and occur annually. The MLTC deferred rate increases in 2020 and 2021 due to COVID-19. At the time of the 2021 budget development process, the department increased the accommodation revenue budget in anticipation of a rate increase in January 1, 2021 as that was the most current information at that time. Additionally, 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's occupancy has stabilized and expects it to remain until the end of 2021 which is taken into consideration when projecting the year-end position in this account. It is expected that the MLTC may provide some funding to offset a portion of the deficit in this account due to COVID-19 although the amount of funding is unknown at this time. The MLTC has announced rates will increase in January 1, 2022.

### HURON LODGE

#### **Purchased Services: (\$510,000)**

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 (\$265,000) to the year-end deficit. Huron Lodge also is required to have a purchased service to assist with COVID-19 testing and adherence as required by the MLTC legislation which adds an approximate (\$255,000) negative variance to this account. A small surplus in spiritual care brings the total estimated variance for purchased services to (\$510,000).

#### **Salary Accounts: (\$20,000)**

Salary accounts are expected to end the year with a negative variance of (\$20,000). The deficit in salaries is predominately due to deployed staff from other departments as the budget remains within their home department. Furthermore, 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. Additional duties have been downloaded to the staff as a result of the COVID-19 pandemic and 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. Offsetting the (\$980,000) COVID deficit is a \$160,000 surplus in salary gapping.

#### **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.

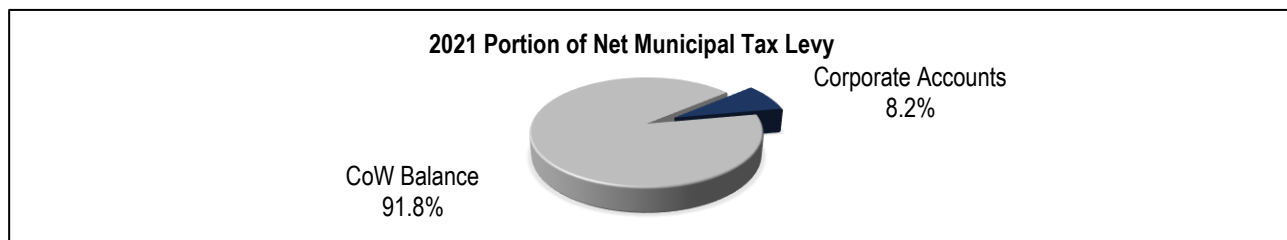
As part of the 2021 budget process, Huron Lodge identified additional expenditures totalling \$2,402,002 in COVID-19 related costs of which \$2,150,002 were additional temporary staffing dollars required to care for the residents in the pandemic environment with the legislative requirements set by the 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
<b>Annual Net Budget</b>	<b>\$23,258,946</b>	<b>\$21,775,686</b>	<b>\$24,349,243</b>	<b>\$31,002,265</b>
<b>Annual Net Variance</b>	<b>\$2,329,094</b>	<b>\$1,682,005</b>	<b>\$3,648,165</b>	<b>\$4,602,000</b>
<b>Variance as a % of Gross Budget</b>	<b>1.0%</b>	<b>0.7%</b>	<b>1.5%</b>	<b>2.8%</b>



#### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
OLG Casino Revenue	(\$8,800,000)	\$0	(\$8,800,000)
Interest on Investments	(\$2,000,000)	\$0	(\$2,000,000)
YQG & Windsor-Detroit Tunnel Dividends	(\$2,000,000)	\$0	(\$2,000,000)
Capital Interest Income	(\$440,000)	(\$235,000)	(\$675,000)
Municipal Accommodation Tax	(\$571,000)	\$0	(\$571,000)
Allowance for Doubtful Accounts	(\$170,000)	\$0	(\$170,000)
Corporate Utilities	\$1,070,000	(\$475,000)	\$595,000
Interest & Penalties on Taxes		\$800,000	\$800,000
Corporate Salary & Wage Provision	\$0	\$1,100,000	\$1,100,000
Fringe Benefit Savings	\$1,860,000	\$0	\$1,860,000
Government Funding (COVID)	\$14,463,000	\$0	\$14,463,000
<b>Net Total</b>	<b>\$3,412,000</b>	<b>\$1,190,000</b>	<b>\$4,602,000</b>

#### VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$4,602,000** Deficit

### CORPORATE ACCOUNTS

#### **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.

#### **Interest on Investments: (\$2,000,000)**

As a result of the continuing pandemic the City continued to maintain higher cash balances in liquid investments. The Bank of Canada similarly maintained low interest rates for 2021. The result of this action limited investment returns that would otherwise have been realized during the year. A deficit of \$2 million is being projected.

#### **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: (\$675,000)**

A year-end deficit of (\$675,000) is being projected due to (\$440,000) declining interest rates resulting from the Bank of Canada's response to the economic fallout of COVID-19 as well as a (\$235,000) deficit largely due to smaller than anticipated project deficits.

#### **Municipal Accommodation Tax: (\$571,000)**

As a result of the continuing pandemic, hotels were required to be closed from March 2021 to July 2021 resulting in an estimated loss of revenue for the City from the Municipal Accommodation tax of (\$571,000).

#### **Allowance for Doubtful Accounts: (\$170,000)**

An estimated year-end deficit of (\$170,000) is being projected due Lease/Rent refunds and waivers as a result of the pandemic.

#### **Corporate Utilities: \$595,000**

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

##### Electricity: \$100,000

A total surplus of \$100,000 in Electricity savings is being projected for 2021. A surplus of \$575,000 is primarily due to the shut down of various facilities as a result of COVID-19 offset by a deficit of (\$475,000) deficit due to an increase in rates as well as the maintenance down time related to the CHP's. Assumptions have been made for a staged reopening in the second half of the year based on current government guidelines.

##### Water: \$95,000

\$95,000 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.

### CORPORATE ACCOUNTS

#### Natural Gas: \$60,000

\$60,000 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: \$340,000

\$340,000 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.

#### Interest and Penalties on Taxes: \$800,000

Interest and penalties on accounts which had fallen into arrears continued to be levied throughout 2021. A majority of the accounts were in tax arrears prior to the onset of the pandemic and therefore the additional revenue cannot be directly related to the impact of the pandemic.

#### 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.

#### Fringe Benefit Savings: \$1,860,000

COVID Surplus \$1,860,000: Medical and dental benefits through Green Shield, are forecasted to have an annual savings of approximately \$1.86 million. This has been estimated by the Corporation's benefits consultant, with roughly one third of this amount being generated under the travel benefit and the remaining amount due to the closures throughout the year as a result of COVID-19.

#### Non-COVID Surplus \$0:

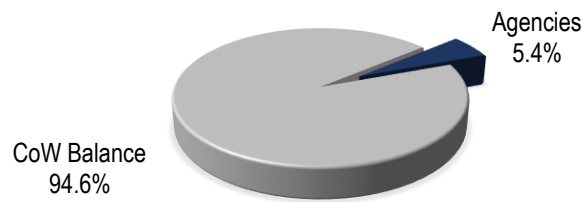
For the majority of the Corporation's fringe benefits (Canada Pension Plan, Employer Health Tax, Long-term Disability, OMERS and the Short Term Disability Program for Transit Windsor) it is business as usual and no savings are projected at this time. Employment Insurance is currently projected to result in a surplus of approximately \$100,000, LTD Payments is forecasting a (\$100,000) deficit, due to the unpredictability of the number of employees who are expected to be approved for LTD in a given year, the amount of their LTD benefit and the length of time they are claiming the benefit. The Group Life Insurance account is trending to be in a (\$40,000) deficit as salaries increase as employees move up in negotiated steps throughout the year. The Sick Leave Gratuity account is often difficult to predict as the timing of retirements is uncertain and subject to a great deal of variability year over year. The sick leave payouts for 2021 is projected to be significantly lower than 2020. Aside from the Fire & Rescue department, there are very few remaining retirees that are eligible for the payouts. An estimated surplus of \$700,000 is currently being projected. As such, a net estimated Non-COVID surplus of \$660,000 is currently being projected, which will be transferred to the Fringe Rate Stabilization Reserve Fund at year-end, as per normal practice.

## 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
<b>Annual Net Budget</b>	<b>\$19,369,688</b>	<b>\$19,319,509</b>	<b>\$19,895,798</b>	<b>\$20,458,294</b>
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%)

**2021 Portion of Net Municipal Tax Levy**



### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
EMS / Land Ambulance	\$0	(\$31,000)	(\$31,000)
Windsor Essex County Health Unit	\$0	(\$91,000)	(\$91,000)
<b>Net Total</b>	<b>\$0</b>	<b>(\$122,000)</b>	<b>(\$122,000)</b>

### AGENCIES

#### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* **(\$122,000)** *Deficit*

**EMS / Land Ambulance: (\$31,000) Deficit**

A projected year-end deficit of (\$31,000) is anticipated as this represents the City's share of the 2020 adjustment resulting from a shortfall in Provincial funding. It is too soon to project a deficit related to the on-going pandemic as funding from upper level of governments have not yet been communicated.

**Windsor Essex County Health Unit: (\$91,000) Deficit**

The City of Windsor's portion of the Windsor-Essex County Health Unit's (WECHU) 2021 final budget approval is \$3,728,701. As this total was not known at the time of the City approval its 2021 budget, a projected deficit of \$91,000 is anticipated. The WECHU received funding of \$3,817,000 on account of the on-going COVID-19 Pandemic including vaccinations. This approval represents a portion of the total request made by WECHU in the 2021 Annual Service Plan submission. Additional funding will be available through the Ministry of Health through the quarterly financial reporting process.

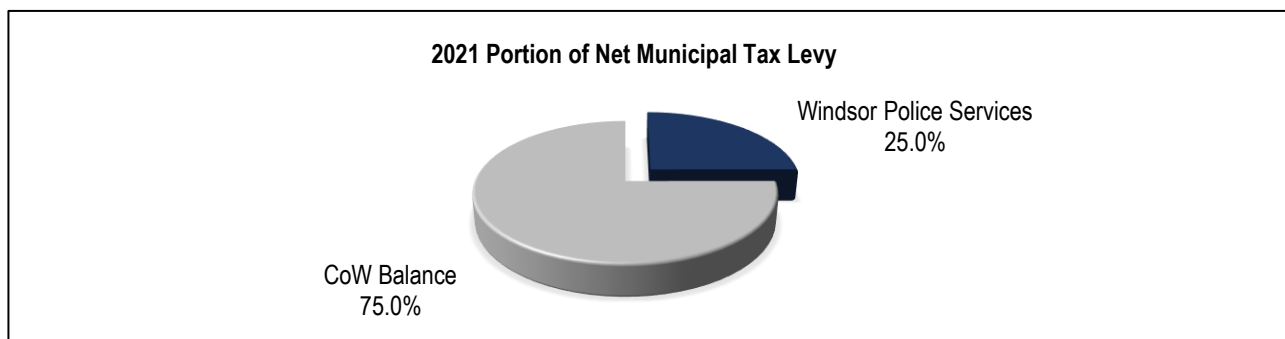


### WINDSOR POLICE SERVICES

#### DEPARTMENTAL OVERVIEW

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

Financial Summary	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
<b>Annual Net Budget</b>	<b>\$83,943,525</b>	<b>\$88,737,654</b>	<b>\$92,126,606</b>	<b>\$93,932,409</b>
<b>Annual Net Variance</b>	<b>(\$587,065)</b>	<b>(\$480,124)</b>	<b>\$571,091</b>	<b>\$400,000</b>
<b>Variance as a % of Gross Budget</b>	<b>(0.6%)</b>	<b>(0.5%)</b>	<b>0.5%</b>	<b>0.4%</b>



#### VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$400,000**

##### Revenues:

The WPS is projecting to end the year with a revenue surplus of approximately \$400,000 due to an increase in grant funding.

##### Expenses:

Overall, expenditures are on target as of August 31, 2021.

## OFF STREET PARKING RESERVE

### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Salary Gapping	\$3,000	\$50,000	\$53,000
WSIB	\$0	\$19,000	\$19,000
Miscellaneous Operating Supplies and Service	(\$30,000)	\$0	(\$30,000)
Revenue - Daily, Monthly	(\$1,500,000)	\$0	(\$1,500,000)
<b>Net Total</b>	<b>(\$1,527,000)</b>	<b>\$69,000</b>	<b>(\$1,458,000)</b>

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately: (\$1,458,000)      Deficit*

Budgeted Transfer to Reserve	Projected Transfer to Reserve	Projected Year- End Surplus Transfer to Reserve
\$1,120,812	\$1,189,812	\$69,000

The On-Off Street Parking Division is projecting an overall deficit for 2021 of (\$1,527,000). The projected deficit is the net of all surpluses and deficits expected for the year related to salary gapping, WSIB, 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 (\$1,500,000) is expected related to monthly and 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 August 2021, the projected parking revenue shortfall is expected to be higher than originally anticipated during the 2021 budget development at (\$1,500,000).

An overall surplus of \$50,000 is expected related to salary gapping for vacant positions 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	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
<b>PW Operations</b>			
Salary & Wages	\$75,000	\$169,000	\$244,000
WSIB	\$0	\$23,000	\$23,000
COVID Costs	(\$14,000)	\$0	(\$14,000)
<b>Sub-Total: PW Operations</b>	<b>\$61,000</b>	<b>\$192,000</b>	<b>\$253,000</b>
<b>Pollution Control</b>			
Salary & Wages	(\$7,000)	\$227,000	\$220,000
Taxes	\$0	(\$245,000)	(\$245,000)
Operating & Maintenance	(\$8,000)	(\$185,000)	(\$193,000)
Purchased Services	\$0	(\$155,000)	(\$155,000)
Sewage Treatment	\$0	(\$102,000)	(\$102,000)
Vehicle Rental - Internal	\$0	(\$67,000)	(\$67,000)
Minor Capital	(\$9,000)	(\$50,000)	(\$59,000)
Illegal Dumping Spill Expense	\$0	(\$35,000)	(\$35,000)
<b>Sub-Total: Pollution Control</b>	<b>(\$24,000)</b>	<b>(\$612,000)</b>	<b>(\$636,000)</b>
<b>Other Sewer Surcharge Related Items</b>			
Capital Expenditures	\$0	\$530,000	\$530,000
Surcharge Revenues	\$0	(\$1,106,000)	(\$1,106,000)
<b>Sub-Total: Other</b>	<b>\$0</b>	<b>(\$576,000)</b>	<b>(\$576,000)</b>
<b>Net Total</b>	<b>\$37,000</b>	<b>(\$996,000)</b>	<b>(\$959,000)</b>

### VARIANCE DESCRIPTION

*The total departmental year-end variance is projected to be approximately:* (\$959,000)      Deficit

#### PW Operations

Public Works Operations is anticipating an overall surplus of approximately \$253,000 for 2021. The estimated variance is mainly due to salary and wage with an anticipated surplus of \$244,000 as a result of vacancies causing gapping including a surplus of \$75,000 attributable to vacancies in the Maintenance Division related to the ongoing pandemic. Administration is also expecting an overall surplus of \$23,000 for 2021 related to all WSIB payments for the year based on payments made to date as at August 31, 2021. WSIB savings may be attributable to the number of vacancies across the department to date in 2021. Offsetting the anticipated surpluses is an anticipated deficit of (\$14,000) for COVID-19 related expenses such as enhanced cleaning and additional vehicles.

### SEWER SURCHARGE RESERVE

#### Pollution Control

Pollution Control is reporting an estimated deficit of (636,000) from its Sewer Surcharge funded operations.

#### Key Highlights:

- The department is reporting a surplus of \$220,000 in Labour and Benefits, net of work authorization recoveries, mostly due to gapping of hourly staff. Offsetting this is an anticipated (\$7,000) in additional expenses in overtime and shift premiums that are needed due to COVID-19.
- The department is also reporting an estimated deficit of (\$245,000) in Taxes. The majority of this deficit is due to an assessment done by MPAC that increased the LRWRP plant's annual tax amount. A budget issue is planned to be brought forward during the 2022 Budget Process on this matter.
- Further offsetting the surpluses includes an anticipated deficit in Operating & Maintenance of (\$193,000). Contributing to this deficit was (\$8,000) in additional COVID expenses. This was mainly for additional cleaning and house keeping supplies, as well as additional PPE equipment needed for employees. A further estimated deficit of (\$62,700) is due to Chemicals pricing and usage. A estimated deficit of (\$71,300) is due to increase use of Motor Fuels, which was caused by having to run the diesel power generator for longer periods. Also included in this estimated deficit is approximately (\$21,000) that will be needed for the Malden Landfill clean up. Miscellaneous deficits in various other operating and maintenance expense accounts contributed an additional (\$30,000) to the total deficit.
- Offsetting these surpluses included a shortfall in Purchased Services (\$155,000). Emergency expenses that are caused by aging facilities were needed to keep the plant running. Included in this is costs anticipated for future emergency work that may need to be completed. There are additional costs associated with the Malden Landfill clean up of (\$48,000) that are incurred.
- Revenues received from Sewage Treatment contribute an anticipated deficit of (\$102,000). 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 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 (\$59,000) in Minor Capital is identified. This is in anticipation of emergency projects as well as aging facilities that require more maintenance as items are breaking down.
- 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.

### SEWER SURCHARGE RESERVE

#### Other Sewer Surcharge Related Items

Other Sewer Surcharge-related revenue and expenses are anticipated to be in a deficit of (\$576,000) for 2021. Given the Sewer Surcharge fixed and variable rate changes are not implemented right on January 1st, Capital Expenditures were reduced causing a surplus of \$530,000. This is simply due to a timing difference of when rates are implemented and is entirely partially offset by the reduced Sewer Surcharge Revenues.

Sewer Surcharge Revenues are anticipated to be in a deficit of (\$1,106,000). Part of this deficit is mitigated through the reduction to Capital Expenditures noted above. The remaining estimated deficit of (\$576,000) is the result of lower revenue than budget.

## BUILDING PERMIT RESERVE

### VARIANCE SUMMARY

Description	Q3 COVID Variance	Q3 Non-COVID Variance	Q3 Overall Variance
Staff Gapping	\$0	\$189,000	\$189,000
Permit Revenue Surplus	\$0	\$978,000	\$978,000
Deficit From Miscellaneous Expenses	\$0	(\$31,000)	(\$31,000)
Indirect Costs	\$0	(\$404,000)	(\$404,000)
<b>Net Total</b>	<b>\$0</b>	<b>\$732,000</b>	<b>\$732,000</b>

### VARIANCE DESCRIPTION

*The total Building Reserve year-end variance is projected to be approximately: **\$732,000 Surplus***

Administration at year end is projecting a \$1,125,937 operating surplus within the Building Services portion of the budget (direct costs). However, after the allocation of indirect costs (beyond Building Services control) for year 2021 totalling \$404,000, the overall transfer from the building permit reserve is expecting to be a net surplus of \$732,000. The surplus transfer will go towards the Building Reserve fund that currently has a balance of (\$9,598,156) while the Contra Building Permit Reserve balance is \$10,529,256.

#### **Staff Gapping: \$189,000**

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: \$978,000**

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: (\$31,000)**

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

### MITIGATING STEPS

Administration will be making concerted efforts to hold the line where possible on discretionary spending within its control including delayed staff recruitments and striving to maintain a respectable and safe level of service as well as a safe community.