

Subject: COVID-19 2020 Year-End Financial Projections - City Wide

Reference:

Date to Council: July 13, 2020
Author: Tony Ardovini
Deputy Treasurer, Financial Planning
(519) 255-6100 ext. 6223
tardovini@citywindsor.ca

Financial Planning
Report Date: June 25, 2020
Clerk's File #: MH/13786 AFB/13467

To: Mayor and Members of City Council

Recommendation:

That City Council **RECEIVE** the report titled "COVID-19 2020 Year-End Financial Projections"; and,

That the City of Windsor continue **TO ACTIVELY PARTICIPATE** in all efforts along with other municipalities and municipal associations to seek financial support from senior levels of government to mitigate any remaining negative financial impacts to municipalities resulting from the COVID-19 pandemic.

Executive Summary:

The projected financial implications of the City's response to the COVID-19 Pandemic is summarized in the following chart. The year-end projected variances from the impact of the COVID crisis to City operations are estimated to the end of 2020. It is projected that the total net financial impact to the City for 2020 is approximately \$29.7M.

Forgone revenues totalling \$36.6M when combined with additional costs resulting from the COVID pandemic of \$15.4M result in a total financial impact to the City of \$52.0M. This amount is offset by reduced expenditures resulting from mitigation measures taken to date of \$16.7 M, and from grant funding of \$5.6M, thereby resulting in a projected net financial impact to the City of \$29.7 M for 2020.

Summary of COVID 19 2020 Year-End Financial Projections	
Foregone Revenue	\$36.6M
Additional Expenditures	\$15.4M
Total Estimated COVID 19 Financial Impacts	\$52.0M
Less Amounts Mitigated:	
Reduced Corporate Expenditures	\$16.7M
Announced Federal and Provincial Grants	\$5.6M
Remaining COVID 19 Financial Impact to be Offset by Federal and Provincial Grants	\$29.7M

The Federal and Provincial governments have made several funding announcements over the past few weeks in response to the COVID-19 pandemic. The City has received confirmation of \$5.6M in additional funding from the Federal & Provincial governments for specific supports in the areas such as homelessness, long term care, and the 211 Call Centre. However, efforts continue across the country to highlight the financial crisis facing municipalities as a result of the pandemic and to urge senior levels of government to provide necessary emergency financial supports to municipalities to address these fiscal challenges.

It is also very clear that due to the magnitude of the financial impacts being experienced, and provincial legislation that requires municipalities to balance their budgets, that all municipalities are counting on emergency financial assistance from the federal and provincial governments to make up the bulk of their shortfall. While significant efforts are being made to mitigate the financial impacts, municipalities do not have the financial ability to unilaterally address the significant financial challenges they face as a result of the COVID 19 pandemic.

Administration recommends that the City continue advocating for a Federal and Provincial emergency assistance plan through efforts at Large Urban Mayor's Caucus of Ontario, the Association of Municipalities of Ontario, the Federation of Canadian Municipalities, and the Municipal Financial Officers Association of Ontario.

Background:

Since January of this year, the COVID 19 pandemic has spread around the world causing significant uncertainty, and impacting human behaviour and the world's economy. Emergency declarations were declared in March as follows:

- The World Health Organization (WHO) officially declared COVID 19 a global pandemic on March 14, 2020.

- The Provincial Emergency Declaration was issued on March 17, 2020.
- The City of Windsor Emergency declaration followed on March 20, 2020.
- On March 21, 2020 the Federal Government closed the US Border to non-essential traffic

It important to note that the Provincial emergency declaration was recently extended to July 15, 2020 and the US Border restrictions have been extended to at least July 21, 2020. Furthermore, the province just announced that the City of Windsor could move to Phase 2 of the provincial re-opening plan on June 25, 2020.

As a result of this crisis, the City's operations have been suspended, altered, continued with major restrictions, or increased to meet the demands resulting from the pandemic. An administrative report to Council on April 5, 2020 detailed how employee work environments have been modified with many staff now working from home or having been redeployed to other city services or community agencies. In other cases, staff lay-offs were issued for seasonal recreation, temporary staff, and some Transit Windsor employees.

Finance along with departmental staff have been monitoring and assessing the potential financial impacts to the City since the onset of the pandemic. It was quickly evident that a variety of operating expenditures and revenues would be affected. A preliminary report was provided to City Council on May 4, 2020 that provided a high level estimate of the COVID 19 financial impacts as at the end of April 2020. The projection in that report estimated the financial impacts at approximately \$11 million on April 30, 2020. It was noted that the estimates were as of a "point in time" and would very likely be subject to further changes depending on the extent and length of time of the pandemic emergency measures.

Administration has now completed a further review of all areas of the Corporation while considering the current updated circumstances we face relative to the pandemic and is providing updated estimates relative to the 2020 year-end financial impacts of COVID 19. While it is still too early to quantify with any degree of certainty all of the potential financial impacts, some of the more significant projected variances are outlined below. A significant use of assumptions was made for each service area to arrive at a projection for the end of the year. **As with any assumption, any major changes that occur going forward could have a material impact to the projected impacts.**

Discussion:

Each of the City services and Agencies, Boards & Commissions affected by the COVID Pandemic have been reviewed to determine the financial impacts caused as a result of responding to this crisis. Staff then used significant assumptions to project the 2020 year-end financial position of the organization as compared to the approved budget.

A table summarizing the estimated financial impacts can be found in the Financial Matters section of the report.

Recreation & Culture - \$5.2M Deficit

The Recreation & Culture Department is projecting a year-end variance totalling approximately \$5.2M. This is as a result of \$8.9M in foregone programming and user fee revenue plus \$1.2M in additional COVID 19 related costs largely due to supplies and wages for the increased cleaning requirements and increased funding for the cultural grants to assist the arts community. These negative financial impacts are being partially offset by \$4.9M in avoided costs resulting from reduced part-time salary & wages, program supplies and other programming related costs.

Assumptions used to develop this forecast Assumptions include:

- No summer programming and all recreation facilities remaining closed (it is acknowledged that this issue continues to be closely monitored and may change for some services based on the circumstances)
- No operational sport fields
- Projected September 1st phased-in opening for all recreational facilities and Lakeview Marina.
- Programming to start in September based at 30% of normal programs with a 30% estimated revenue for these offerings, resulting in approximately 10% of budgeted revenue for September to December.
- Cleaning and disinfecting costs are estimated to be double the normal budgeted expenditures once recreation facilities are opened up in September
- Open Streets will take place in September 2020.

Transit Services - \$4.8M Deficit

Collection of bus fares was discontinued in March with the introduction of rear door passenger entrance to provide added protection to our transit drivers. This has resulted in a significant loss in revenue of approximately \$150,000 weekly. The year-end foregone revenue projection totaling \$7.8M is based on the assumption of continuing Sunday Service until June 20, 2020, moving to a Saturday level service starting on June 21, 2020 and regular transit service starting on September 1, 2020. It is noted that these assumptions are subject to change as circumstances may warrant however they provide a basis to allow for estimating the financial impacts. Fares are not planned to be collected until September with ridership estimated at 60% of historical stats. The foregone revenue estimate also includes \$150,000 in lost revenue from the summer UPASS program and other minor lease and advertising revenue.

Offsetting the reduced revenues for Transit Windsor, are reduced labour costs, decreased fuel consumption, parts & materials, and savings in tolls and commissions totalling approximately \$3.8M. This savings amount is reduced by \$0.8M, which is the estimated one time cost of the Bus Pass Rebate Program and the additional cleaning and disinfection costs.

It is important to note that future impacts on the Gas Tax revenue will not be evident until 2022/2023. Therefore, given the delayed timing and the uncertainty on the actual

impact to our future revenue, an estimated \$2M reduction in Gas Tax revenue has not been factored into the 2020 year-end projection.

Therefore, the overall projected negative year-end variance for Transit Windsor is \$4.8M (\$7.8M in reduced revenues offset by a net amount of \$3.0M in cost savings).

Parks & Facility Operations - \$3.8M Deficit

Parks Operations - \$89,000 Surplus

Foregone revenues of \$422,000 are related largely to the Ojibway Centre nature programming and room rentals, along with picnic rentals in parks. Other revenue shortfalls are a result of lower recoveries from transitional properties due to staff being redeployed and park development staff recoveries from capital projects being delayed as a result of provincial limitations on construction activity.

Additional expenditures were incurred for signage and materials related to playground and sport court closures. Additional costs for housekeeping supplies for park washrooms and yard buildings are also expected as a result of enhanced cleaning requirements. Included in the projection is an estimate for additional auxiliary police services required due to the closure of park amenities and social distancing restrictions. Total estimated incremental costs are expected to be approximately \$53,000.

Avoided costs are expected to save the Parks Operations area approximately \$564,000. The main savings is the delay in hiring summer students and the layoff of seasonal staff. With the elimination of programming at the Ojibway Centre, the salary for guides and other temporary staffing was reduced. Budgeted overtime costs for sport tournaments at Mic Mac Park were also avoided.

Assumptions

1. Programming revenues at Ojibway nature Centre will start up in September.
2. No User Fees for picnic rentals during the summer months
3. Cost recoveries from vacant and transitional properties reduced by 25%
4. Bulk cleaning supplies being purchased by Facility Operations and not included in Parks costs
5. Student and temporary staff PPE assumed to be \$500 per person
6. Summer student hiring assumed to be at 75% staffing level

Facility Operations - \$3.9M Deficit

While many municipal buildings are shutdown during the pandemic emergency, most of the buildings in the Facility portfolio are deemed essential and remained open to continue with the administrative support or provide essential services to the public. For the most part, there was still a requirement for caretaking and facility maintenance at

these buildings. Facility continues the recovery for the caretaking and facility maintenance efforts from various internal and external customers. The only areas that may reduce Facility recoveries are due to the reduced services at Transit Windsor and the Windsor Public Library branch closures. Given these areas are part of the City portfolio, the reduced revenues are being offset by the same avoided costs at the respective areas. Therefore, the net corporate impact is nil.

Facilities is projecting added costs of \$3.9M for personal protective equipment (PPE) and disinfecting cleaning supplies, as well the additional labour required to carry out the Enhanced Cleaning Measures (ECM) due to COVID-19.

In order to prevent the spread of the COVID-19 virus and protect the employees who are currently working outside of their homes, bulk orders of necessary personal protective equipment and disinfecting cleaning supplies for various areas of the corporation have been centralized and ordered through Facilities. The costs estimated at \$3.2M are being charged to Facilities and not being allocated to other departments.

Currently the ECM are being carried out by existing Facilities employees and redeployed employees from other areas of the corporations. When the situation allows, areas of the municipal facilities will resume operations and the redeployed employees will return to their positions. While the number of facilities that require ECM will increase, there will be less available staff to carry out ECM. Facilities will need to add additional temporary caretaking staff in order to meet the increased demand. The cost for additional temporary staff is estimated to be \$670,000.

For the purpose of estimating the costs for required PPE and disinfectants, as well as the additional labour costs for the increased ECM, the following assumptions were made:

1. Gradual increase of staff at 350 CHS to return to work starting on June 1st from current levels up by 25%, another 25% by August 1, a further 25% by October 1 and a final 25% by December 1.
2. The Recreation Facilities to re-open to the public and the resumption of programming on September 1st.
3. While it is preferred to utilize temporary part-time L82 Rink Attendants who are currently laid off to carry out the ECM, these staff will likely be needed for the re-opening of the Recreation facilities. For this cost projection, it is assumed that temporary part time Caretakers are added to carry out the required ECM.
4. Facilities is projecting a need of approximately 38 TPT staff working a total of 26,180 hours, including weekends, afternoons and midnights where required. These estimated hours would cover September 1 to December 31 of enhanced cleaning measures for buildings currently under the Facilities portfolio, including all of those where current ECMs are occurring, plus the WIATC, Museum/Gallery, 930 Mercer, and Capitol Theatre.

Costs estimated to be avoided total \$16,000. During the shutdown, the Aquatic Centre is still required to keep the pools in the natatorium and Adventure Bay running to prevent damaging the pool lining and filtration equipment without water and to lower the risk of upsetting humidity control of the building leading to costly repairs. However, without the constant impacts from the visitors using the pools, the need to constantly add chemicals in the pool has decreased substantially during the shutdown. As well, the usage of hand soap and paper towels for regular facility use has also reduced while the facilities remain closed. The projected costs avoided is based on the same assumptions above to re-open the Recreation Facilities in September.

On/Off Street Parking Operating Reserve - \$1.5M Deficit

The Parking Operations area is expecting a significant revenue shortfall in the Parking Operations area of \$1.5M due to reduced vehicular activity coupled with relaxed enforcement of payment at meters. Projections are based on 90% revenue losses for April thru May, 80% for June thru August, and 60% for the period September thru December. It is important to note that given On/Off Street Parking Operations surpluses are transferred to a reserve, there is no direct impact to the Tax Levy. The shortfall in revenue will result in the budgeted annual transfer not being made in 2020.

Parking Enforcement - \$1.3M Deficit

Parking enforcement revenue is also projecting a significant shortfall of approximately \$1.3M in 2020 as a result of reduced vehicular activity. This projection estimates that 50% of the budgeted revenue from parking enforcement operations will be realized in 2020.

Huron Lodge - \$860,000 Deficit

Due to the high risk to the residents and staff of contacting the COVID virus, Huron Lodge management have significantly increased the screening and sanitation protocols for the facility. This has resulted in increased staffing requirements, costs for personal protective equipment, and cleaning supplies. The estimated year-end net financial impact once known provincial funding is included results in a variance of approximately \$860,000.

The Ministry of Long-Term Care has provided funding for homes to prevent and contain the spread of Covid-19. This funding assists with additional costs associated with Covid-19. Huron Lodge has received Covid-19 funding of \$188,600 from the Ministry of Long-Term Care and this assumes that no additional funding will be forwarded to the home after June 30, 2020. This is under the assumption that Huron Lodge does not go into an outbreak status. Huron Lodge may receive additional funding if an outbreak occurs.

It is assumed that the current levels of expenditures related to Covid-19 will continue until Dec 31, 2020 should Huron Lodge not go into outbreak status.

Currently, Huron Lodge has 14 re-deployed staff, which will be required until December 31, 2020. These staff members were re-deployed at Huron Lodge for the additional

tasks due to Provincial legislation changes imposed on long-term care home operators to screen staff and essential visitors. There are 11 Screener positions and 3 Resident Services positions who work full time hours. It is assumed that these employees will be required to return to their regular positions September 1, 2020. The cost for 14 full time employees is estimated at \$100,000 per month. Commencing September 1, Huron Lodge will have to incur this cost.

Huron Lodge has experienced additional spending in nursing shifts, supplies and equipment. In order to maintain the preventative measures and legislated requirements that Huron Lodge currently has in place, it is assumed that additional spending in these categories will continue until December 31, 2020 to support operations in a pandemic environment. Using the current spending trend, it is estimated monthly additional costs in response to Covid-19 could be approximately \$60,000 per month until the end of the year. Should an outbreak occur, additional costs are detailed below in the Outbreak section.

The Province has announced an increase to the wages of eligible long-term care workers. It is expected that the Province will fund any and all payments over and above regular budgeted wages for the affected staff.

Outbreak status occurs when homes have one symptomatic positive case of covid-19 in the resident and/or staff population. Per Ministry of Long Term Care Directives, when only asymptomatic residents and/or staff with positive results are found as part of enhanced surveillance testing of residents and/or staff, it may **not** be necessary to declare an outbreak. Per Ministry guidelines, the local Public Health Unit would determine and declare a home in outbreak. Should Huron Lodge have an outbreak status additional staff will be required to work within all disciplines. Huron Lodge will be at risk for increased staffing costs. Several additional shifts, overtime increases and backfilling staff on sick leave will occur.

Resident meals will have to be served individually in each resident room if an outbreak occurs at the home. This will require more use of paper products and additional serving tray equipment will have to be purchased to expedite meal service. Isolating residents during mealtime will lead to additional staffing required to oversee residents who are at risk of choking and require assistance with feeding.

Infection control protocols will increase, contributing to more sanitizing agents used within the entire building. In addition, housekeeping staffing hours will increase more than the current levels.

Additional personal protective equipment costs will increase with more instances of N95 masks, gowns, goggles and gloves usage for droplet precautions.

Homes with COVID-19 infection are expected to incur more costs as more efforts are needed for further prevention and containment, and in recognition of this, these homes received an additional one-time allocation of \$10,000 per home and \$200 per bed. This adjustment applied to all homes with infections reported or resolved as of April 30th, 2020. It is unknown if homes with infection after this date will receive the same one-time

funding. Should Huron Lodge go into an outbreak status, and the same funding model is used, the additional revenue for Huron Lodge could be \$54,800.

Windsor Fire & Rescue (WFR) - \$746,000 Deficit

As an essential service to the Windsor community, WFR staff are at the front lines of the COVID crisis. This has resulted in significantly greater than budgeted overtime and PPE costs, in addition to inspection revenue shortfall, totalling approximately \$746,000.

Overtime costs related to the COVID-19 pandemic are based on an assumption that 4 staff members will become infected between now and year end and will affect others in the fire service. When this occurs, the health unit conducts contact tracing and determines if any of the exposed co-workers are required to self isolate. Due to the number of staff involved and length of time for quarantine, it becomes a costly event in order to maintain service for emergency calls.

Screening and physical distancing protocols are established and PPE is provided to staff to be worn when a 2m distance cannot be maintained. This should reduce the potential impacts associated with a positive case amongst the fire rescue division. No measures can eliminate the risk entirely and the resulting assumption is 4 additional cases resulting in staff quarantines may occur this year.

User fee revenue is reduced due to the provincial shutdown of businesses and physical distancing requirements. The pandemic has interrupted business as usual and only critical inspections are occurring. WFRS is assuming that most business closures will be in effect until June 30th and once re-opening does occur, significant limitations or restrictions will remain thus affecting the volume of inspections. For the months of July through December, some inspections will be performed and WFRS will try to mitigate the revenue shortfall as much as possible.

It is also assumed that Special events revenue will be reduced to near zero for the remainder of the year. Spring and summer are the busiest seasons for public gatherings and events.

Finally, medical, PPE and cleaning supply cost increases are expected to continue for the remainder of the year.

Housing & Children's Services - \$720,000 Deficit

The Housing & Children's Service Department is projecting an overall year-end variance of \$720,000.

The homelessness programs are projecting a deficit of (\$1,272,576). The types of activities and services currently being funded are primarily for enhanced staffing in the Emergency shelters / Housing with Support Homes, implementation of a day program and an isolation & recovery centre for Covid-19 emergency shelter clients. In June, the second isolation shelter closed as the actual need was found to be lower than originally projected. Other cost included are personal protective equipment, supplies, security for shelters and housing with support homes, food, and other eligible costs. If the need for

additional supports due to the pandemic is extended until the end of the year, then the Provincial (Social Services Relief Fund - SSRF) and Federal (Employment and Social Development Canada - ESDC) funding will not be sufficient to cover the expenditures if they remain at the same level as they currently are at now.

This deficit is expected to be offset by a surplus of \$550,000 in the Pathway to Potential program as the Recreation and Transits Affordable pass programs are not being offered during the Emergency Closure. Any P2P Recreation or APP saving realized in Housing & Children's Services, will be offset by corresponding revenue losses in Recreation and Transit departments.

Council Services - \$715,000 Deficit

The Council Services department is anticipating an overall deficit of approximately (\$715,800) at year-end. This includes an estimate of (\$1,170,000) in forgone revenue, savings of approximately \$362,700, grant funding of \$284,500 related to the 211 Call Centre and approximately (\$193,000) in increased costs.

Forgone revenue of approximately (\$1,170,000) is based on the following assumptions:

- Overall By-Law Enforcement revenue is projected at 60% as By-Law Enforcement Officers have focussed much of their attention on enforcement of social distancing until June 1st, 2020, at which point regular By-Law Enforcement resumed.
- Business license revenue is projected at 75% and gaming license revenue is projected at 50% of the approved budgeted amounts.
- Marriage and civil ceremony revenue is estimated to come in at 60% as all civil ceremony revenue will be lost until early July, with the expectation that normal levels will return as of September 1st. Beginning July 6th, 10 licenses are estimated to be sold in July and 20 in August. Starting September 1st, licenses will be available to purchase 5 days a week (by appointment only), which should result in a return to normal revenue levels.

Projected savings of approximately \$362,700 are related primarily to salary gapping of existing vacant positions and employees that have opted to be on leave of absence (LOA) until childcare resumes. In addition, savings related to the vacated Ward 7 Councillor position, along with a delay in the by-election until late summer will result in salary savings of approximately \$30,700 (January through August).

The City of Windsor applied for and was successful in receiving \$284,500 in grant funding related to the 211 Call Centre. As part of the Surge Capacity Funding, through the United Way Centraide Canada, the City has received \$224,500 in order to pay for additional temporary positions, to purchase equipment for Customer Contact Representatives to be able to work from home, and to offset a portion the Manager's and Supervisor's salary, in response to increased demand for 211 services. In addition, \$60,000 has been received through the Ministry of Children, Community and Social Services (MCCSS) and Ontario 211 to support additional staffing and resources required to meet surge demands for service during COVID-19.

These grants will contribute approximately \$193,000 toward costs related to surge demands including additional temporary positions, data work and regional partnership and outreach. An increase in service volume of approximately 40% has occurred since the pandemic began and is forecasted to continue through the remainder of 2020. In addition, this funding will assist with costs related to the installation of increased safety measures within the office and the purchase of additional equipment necessary for work from home business continuity.

Provincial Offences Act (POA) - \$580,000 Deficit

POA foregone revenues for 2020 are currently projected to be approximately \$1.53M. This is a direct result of decreased ticket volume and the fact that the Provincial Offences Court has adjourned court attendance matters as the courts are currently closed. Further lengthy extensions could result in the withdrawal or dismissal of charges given an accused's right to a trial within a reasonable time pursuant to the Charter of Rights and Freedoms. Current projections estimate that revenues will start increasing back to average historical levels in August depending on when the courts are able to open.

The shortfall in revenue and minor additional cost is partially offset by reduced staffing costs, interpreter charges, and adjudication, prosecution and collection costs totalling approximately \$1 M.

Reductions in net revenue will affect the overall POA financial position that is shared with the County based on weighted assessment as per the agreement. The City's share of the year-end variance is expected to be \$580,000

Engineering & Corporate. Projects -\$163,890 Levy Deficit

-\$41,758 Surplus in Sewer Surcharge

Engineering is projecting a year-end deficit of approximately \$163,890 in Levy Funding and a \$41,758 surplus in the Sewer Surcharge funded areas.

A deficit of \$193,400 in foregone revenues is expected as a result of less recovery from capital projects and a projected decrease in permit revenues.

Due to COVID-19, permits are expected to decrease as there are limitations on projects that may proceed and it is speculated that spending and priority of projects will decrease. Therefore, it is management's assumption that permit and user fees will be reduced by 20% when compared to prior years. Included in this amount are also GIS User Fees, which are based on permits.

Engineering is projecting a deficit of \$29,200 in additional expenses due to impacts from COVID-19. Expenses are for additional cell phones needed for employees now working from home, additional cleaning and safety supplies out at the Pollution Control Plants, shift premiums for split shifts due to social distancing guidelines and additional overtime expenses to cover the vacancy left by a high risk employee that elected to stay home

and use sick time. Management's assumption is that all of these additional expenses, with the exception of the overtime will continue until the end of the year.

There are also additional expenses for fleet vehicle rentals as 5 additional vehicles are needed to comply with social distancing guidelines. As the net cost to the Corporation is zero, this amount has not been included in the analysis. The additional expense to Pollution Control is approximately \$49,000 (\$5,500 per month), assuming that these vehicles are needed until the end of the year.

Engineering is projecting an overall surplus of \$100,468 in avoided costs due to changes in staffing needs. First of all, there is an assumption that there will be no hiring of summer students, which will cause the budgets allocated to these salaries to be in a surplus position. Typically, Pollution Control would hire 6 summer students and 1 master student, but due to COVID-19 none of these positions will be filled. Additionally, due to COVID-19 some staff have taken an unpaid LOA. Within Engineering there is one staff who is regular full time and one who is temporary full time who have elected to go on an unpaid LOA. The assumption has been made that this will continue until the end of June 2020. This has caused some avoided costs for both the Tax Levy and \$50,707 in one time BSR funding needed. COVID-19 has also impacted hiring of new positions. Budget Issues 2020-0113 approved one time BSR Funding for a Temporary General Accounts Payable Clerk Position. This position had yet to be filled and is assumed to not be filled until July 1, 2020. This will impact the amount of one time BSR funding that is needed for the position.

Building Property Standards Enforcement - \$150,000 Deficit

There will likely be some reduced property standard enforcement during and after the COVID 19 pandemic to allow residents and the economy recover.

Therefore, the department is projecting foregone revenue related to property standards enforcement of approx. 60%, which equates to \$150,000 in lost revenue for 2020.

Building Permits Operations (reserve)

Current year-end projections for Building Permit revenue is that it will remain on target with the budgeted \$4.6M in revenue for 2020. There is some risk that a depressed economy may result in some projects not proceeding, but current activity remains positive.

Windsor Public Library - \$140,000 Surplus

The Windsor Public Library is expecting year-end savings of approximately \$140,000.

A recovery plan report was prepared that details a 4-week plan to open all branches by August 31, 2020. Phase 1, starting June, 8, 2020, will bring back all branch staff (including laid off Pages & Supply staff) to begin on backlogs, stocking shelves and other duties, in preparation of the 4 week rollout period. The total savings in salary costs up to June 8, 2020 are estimated to be approximately \$162,000. On July 2, 2020, curbside pick-up will be offered at all locations via a mobile application (application

costs are unknown, however will be covered within the current operating budget). Additional costs relating to signage for the purpose of directing the public to established pick-up areas are estimated to be approximately \$2,000 across all locations. Beginning on July 27, 2020, WPL is looking to roll out appointment bookings by the public to use computer terminals and eventually book browsing / sign-out on July 27, 2020. In preparation for this, WPL has ordered plexi-glass barriers consisting of 18 main desk barriers and 72 computer desk dividers across all 9 branch locations, resulting in an estimated additional cost of \$20,000 (this cost is based on an estimated unit cost used corporately and is not included in the overall estimates established by the Facilities Division). The final phase of the plan includes opening up all WPL branches to the public on August 31, 2020 within Provincial / Municipal requirements. Costs relating to additional cleaning supplies / tasks by appropriate staff are challenging to estimate at this time. There will be no impacts on WPL's book budget as the mix between digital and physical content has been adjusted inline with anticipated trends.

Public Works Operations - \$200,000 Surplus

PW Operations is projected foregone revenue of \$63,000 as a result of reduced containerized collections as a result of school closures.

Additional costs estimated at \$455,000 are largely as a result of increased residential waste, additional pickups by GFL and the associated increase in tipping fees.

The forgone revenue and additional costs are completely offset by estimated savings projected to be \$718,000. The majority of savings totalling \$450,000 is due to fuel savings from a combination of lower consumption and lower fuel prices. The remaining avoided costs are resulting from reduced student costs and employees that have elected to take unpaid leave of absences.

Employment & Social Services - \$500,000 Surplus

Ontario Works Program Delivery received approval for additional \$580,000 gross expenditures funded 50/50 (\$290,000 in additional subsidy). Due to COVID, only the provincially approved budget will be expended leaving @ \$500,000 in net City savings.

Other Departmental Costs/Savings

CAO's Office, Human Resources, Finance, & Information Technology - \$110,000 Surplus

The following departments are projecting a slight surplus as a result of decreased activity due to the redeployment of resources to the COVID 19 crisis. These savings were partially offset by reduced revenues in several areas.

Corporate Impacts

The COVID pandemic has impacted all aspects our society, including the following areas:

YQG and Windsor Detroit Border Link Dividends - \$2M Deficit

Cross border and air travel has been severely restricted during this period resulting in significant revenue losses for tunnel toll revenues and airport operations. It is expected that the \$1M dividends received from each of these entities will not materialize for 2020. This would result in a \$2M variance in the City’s operating budget.

OLGC Casino Revenue - \$6.6M Deficit

Caesars Windsor, along with many other establishments in the city, has been closed during the pandemic. It is estimated that the City will lose approximately \$6.6M in slot revenue in 2020. The forecast of foregone revenue assumes that casino revenue will increase by 10% monthly starting at 25% of budgeted revenue in July and increasing to 75% in December. Depending on the opening date of the casino, revenue losses for the balance of 2020 may be materially different depending on the impacts of social distancing on Caesar Windsor’s operations.

Interest & Penalty Revenue - \$2.5M Deficit

The foregone revenue on waived interest and penalties for property taxes until the end of June 30, 2020 is estimated to costs \$1.2M. In addition, the reduction of interest rates as well as reduced cash flows for investment resulting from the COVID crisis could result in an additional revenue shortfall for our investment income of an estimated \$1.3M for the year.

Municipal Accommodation Tax (MAT) – \$1.6M Impact to Reserve

The COVID crisis has had a severe impact on the hotel industry with many facilities being partially or fully closed beginning on or around mid-March. Occupancy rates for the 1st quarter of 2020 are typically lower than in the spring and summer months where travel is more prominent due to vacations and sports travel. Based upon the quarterly results from 2019, Administration has projected a decline in revenues of 15% during this 1st quarter and further reductions for both the 2nd and 3rd quarter. The revenue shortfall estimated for the 1st quarter (Jan to March) is approximately \$80,000. The actual shortfall will not be known until some time after June 30th as a result of the deferral of the MAT tax remittance date from April 30th to June 30th which was approved by City Council to assist hotel operators with immediate cash flow impacts. Current projections, which are based upon prolonged periods of low occupancy for this industry, suggest that the total shortfall could be in the range of \$1.6M. Any shortfall may limit future investments in the tourism industry as the MAT tax revenues are shared equally between TWEPI and the City’s Tourism Development Infrastructure and Program Reserve.

Corporate Utilities - \$835,000 Surplus

The following utilities analysis is based on very limited information, as the corporate utility data for most accounts is only available up to April, while for other accounts the data is limited to the months of March. It is also difficult to determine as to what level facilities that are deemed nonessential are operating at. In addition, the Global Adjustment and other utility rate fluctuations going forward can have a significant impact on projections. Total savings projected for the period from mid March to the end of December is estimated to be \$835,000 (\$410,000 Hydro, \$80,000 Gas, \$225,000 Water, and \$120,000 District Energy). Recreational Facilities (indoor & outdoor pools and ice, sporting facilities, indoor arenas, etc) account for 80% of the total savings, followed by 15% in District Energy and 5% in all other areas.

Fringe Benefit Savings - \$3,000,000 Surplus

For the majority of the Corporation's fringe benefits (Canada Pension Plan, Employment Insurance, Group Life Insurance, Long-Term and Short-Term Disability and OMERS) it is business as usual and no savings are projected at this time. As it relates to medical and dental benefits through Green Shield, savings of approximately \$1 million per month (during periods of full shut-down) is estimated by the Corporation's benefits consultant. This would result in savings of approximately \$2.25 million to date which includes the last week of March and all of April and May. It is however, difficult to make projections to year-end as the timelines for reopening these services by the Province is still uncertain. Other factors to consider are; (1) the unlikelihood that these services will be permitted to immediately reopen to their full capacity, (2) plan member's comfort level to immediately return for services, (3) sufficient capacity to make up for lost appointments and (4) that plan members will have enough time prior to the end of the year to reach their maximum level of claims. Taking these factors into consideration, and not knowing at this time when these services will resume operations, the following assumptions are being made; (1) services will begin again in June at 50% capacity, (2) will increase to 75% capacity in July and (3) will increase to 100% capacity by August. This would result in additional savings of approximately \$750,000 (\$500,000 in June and \$250,000 in July).

Cash Flow Implications

The ability for municipalities to sustain prolonged periods of revenue shortfalls is dependant upon maintaining liquid cash reserves. As previously reported to City Council, the City's investment strategy has been very conservative and risk adverse maintaining most cash reserves in short-term liquid investments such as Guaranteed Investment Certificates with Canadian financial institutions. While the reported annual investment yields have been lower than could otherwise be realized, the ability to access cash on relatively short notice with limited cost is available. The City is currently in a very strong financial position with strong liquidity and as such, it is not expected at this time that we will need to access the line of credit in the near term. Finance staff are however continuing to monitor corporate cash flows to ensure our liquidity remains strong.

Should the impacts of the pandemic shut down be protracted for an extended period or create more significant long term financial hardships that do not recover within a timely period, corporate cash flows could be further negatively impacted across our many lines of business or in the collection of taxes. The City currently maintains a placeholder with the ability to draw upon a \$100M line of credit available through Scotiabank. Interest on the line of credit is set at a rate, which is based off the Bank of Canada prime rate, which is currently 2.45%. Administration will continue to closely monitor the cash flow situation to determine what if any actions may be required.

Capital Plan Implications

As per the recently approved capital budget guidelines (CR309/2020), Administration continues to seek opportunities such as grant funding and or project surpluses, which may assist in offsetting any unmitigated pandemic costs. The semi-annual capital variance report for the month ending May 31, 2020, which is also being presented to City Council on July 13th (C91/2020) has identified project surpluses for this purpose. Administration has identified and will track project surpluses in levy based and in Sewer Surcharge funding for potential use to offset any unmitigated pandemic costs if necessary. In addition, Administration will continue to ensure any additional completed projects which can be closed and which have a funding source, which could be used to offset unmitigated pandemic costs, and which are not required to offset other project deficits, will also be considered and tracked for this purpose as necessary.

Risk Analysis:

Administration has attempted to quantify the impact of the COVID pandemic to the City's finances for the remainder of the year with still many unknowns and the use of significant assumptions. It is still early in the process to provide any degree of certainty as to the full financial impacts to the Corporation as the situation continues to change daily. There remain many variables, including:

1. The length of the crisis. It is still unknown when the restrictions will be lifted. Although we have projected the financial impacts to the end of the year, there remain significant uncertainties as to the recovery from the COVID 19 crisis.
2. The length of the transition period for things to return to "normal". In some cases, entire seasons may be lost even if restrictions are lifted.
3. The residents' hesitation to return to their normal activities once the restrictions are lifted may further delay the financial recovery for the City
4. The additional requirements and regulations that the City and others must follow as we transition and eventually return to a normal state.
5. The amount of senior level of funding that will be made available to municipalities to offset the financial burden of the COVID Pandemic
6. Pollution Control – There is a risk of significant maintenance and/or replacement costs for pumps caused by the increased use of disinfecting wipes that are being

disposed of in the City's sewer system due to the COVID pandemic. Staff will continue to monitor this area and report any significant variances.

Agency, Boards and Commission Impacts

Impacts from Enwin– The City budgets a \$4M dividend from Enwin. Preliminary indications are that payment of this dividend may be delayed to accommodate cash flow requirements at Enwin. While, it is still premature to determine when and if all of the budgeted dividend will be received, overall water usage is trending similar last year. Any reduction in water consumption may result in decreased revenue to the City from the wastewater (sewer surcharge) fees collected by Enwin on the City's behalf. Administration will continue to monitor consumption trends.

Windsor Police Services (as provided by WPS) – As a first responder agency, the service level requirements during the pandemic have remained consistent for the Windsor Police Service. When responding to calls for service, the safety of the community and our staff is paramount. The expedient procurement of proper personal protective equipment and the deployment of enhanced cleaning measures has rendered the WPS in a position to effectively respond to the needs of the community without any major staffing challenges during this crisis. The WPS has deployed innovative staffing adjustments to overcome all deployment deficiencies as they arose. Maintaining a healthy workforce has been critical to successfully mitigating the impacts of COVID-19.

In response to the financial pressures imposed by COVID-19, the WPS has deployed very stringent cost mitigation measures to reduce discretionary spending where possible. Significant costs have been incurred due to the procurement of personal protective equipment and deployment of enhanced cleaning measures. To date, the cost mitigation measures deployed have proven to be successful. The net impact of additional expenditures has been mitigated by cost savings in other areas such as training and community outreach programs. As of April 30th, 2020 WPS is trending on target with a projected 0% budget variance for 2020 despite the impacts of COVID-19. WPS Administration is closely monitoring the situation, and new information will be brought forward as it arises.

EMS / Land Ambulance - Land Ambulance/EMS is currently projecting a year-end deficit, related to COVID-19, to be approximately \$1.4 million gross. If the Province provides no additional funding and other mitigation measures are not reached, the cost would be split approximately 50/50 between City & County, resulting in a \$700,000 deficit to the City of Windsor. The most significant factor is PPE cost which totals \$450,000 to date and estimated to be \$750,000 for the full year. Wages account for approximately \$170,000 to date and estimated to be \$600,000 for the year, made up of exceptional staffing and overtime (especially at the beginning of the event), additional training and a team of students who support the front line staff with PPE changes and sterilization of equipment between calls. This projection assumes that operations will continue under current restrictions until the end of August and that some protocols will likely remain in place for the rest of the year.

Windsor Essex County Health Unit - The Windsor-Essex County Health Unit (WECHU) has completed a financial forecast for the year-ending December 31, 2020, however, as this public health emergency continues to unfold, there is a great deal of uncertainty surrounding programs and services which will continue and/or resume for the remainder of the year. At this time, the WECHU forecasts being over spent at year-end by \$892,965 with the City of Windsor's share of this deficit totalling \$486,126.

Tourism Windsor Essex Pelee Island (TWEPI) – as indicated above, the City provides funding to TWEPI in accordance with the revenue cost sharing agreement developed in conjunction with the MAT program. Previous to this agreement, the City's annual contribution to TWEPI, as an agency, was set at \$923,300. As part of the initial first few years of the MAT program and until the revenues could be more reasonably estimated, City Council has maintained an expenditure within the budget of \$923,300 which is transferred to the Tourism Infrastructure and Program Development Reserve Fund. TWEPI recently received news from the province that they will be receiving a \$629,788 grant to assist tourism with the impacts of the COVID 19 pandemic. This grant will help mitigate the expected loss of MAT revenue. Any remaining shortfall in funding for TWEPI can be funded from the transfer to the reserve.

Financial Matters:

The expected financial implications of the City's response to the COVID-19 Pandemic is summarized in the following table. The year-end projected variances from the impact of the COVID crisis to City operations are estimated to the end of 2020. It is projected that the total net financial impact to the City for 2020 is approximately \$29.7M.

Forgone revenues totalling \$36.6M when combined with additional costs resulting from the COVID pandemic of \$15.4M total \$52.0M. This amount is offset by avoided costs of \$16.7 M resulting from various mitigation measures undertaken to date, and grant funding of \$5.6M, thereby resulting in a projected remaining net financial impact to the City of \$29.7 M for 2020.

City Council should note that these preliminary estimates are subject to significant variability as new cost and revenue pressures are identified going forward. The financial impacts detailed below will be in addition to normal operating variances that would typically be expected in any normal year.

Staff have reviewed peer municipalities and their respective COVID update reports to their City Councils. While each municipality has unique characteristics that may result in a different impact to their finances, it was apparent that most municipalities our size are dealing with very similar challenges as the City of Windsor. Similar challenges are evident in municipal services such as public transit, parks and recreational programs, homelessness, long-term care facilities, first responders, and provincial offenses. Other municipalities are also having to overcome unique COVID related situations like closed facilities, personal protective equipment, staff working from home, staff layoffs, foregone revenue and additional costs to operate in this environment. Finally, we are all now planning on how to transition to re-open our facilities and bring back front line services to the residents in a safe and effective manner.

Every municipality appears to be dealing with the COVID financial challenges in their own unique way based on their specific financial situation. It is also very clear that due to the magnitude of the financial impacts being experienced that all municipalities are counting on emergency financial assistance from the federal and provincial governments to make up the bulk of their shortfall. It remains very clear that municipalities in general do not have the financial ability to unilaterally address the significant financial challenges they face as a result of the COVID 19 pandemic without substantial financial assistance from the senior levels of government.

Summary of 2020 Year-End COVID-19 Financial Impacts Projections					
Department	Total Projected Year-End Variances				
	Foregone Revenues	Additional Costs	Avoided Costs	Grant Funding	Y/E Projected Variance
Recreation & Culture	8,910,000	1,203,000	4,866,000	0	(5,247,000)
Transit Windsor	7,791,366	798,233	3,755,858	0	(4,833,741)
Parks & Facilities	422,000	4,023,000	579,500	0	(3,865,500)
On-Off Street Parking (Reserve)	1,495,047	0	0	0	(1,495,047)
Parking Enforcement	1,304,651	0	16,639	0	(1,288,012)
Huron Lodge	0	1,050,000	0	188,600	(861,400)
Windsor Fire & Rescue	125,000	621,000	0	0	(746,000)
Housing & Children's Services	0	6,455,047	550,000	5,182,471	(722,576)
Council Services	1,170,000	193,000	362,700	284,500	(715,800)
Legal/Provincial Offences	1,530,000	50,000	1,002,400	0	(577,600)
Engineering & Corporate Projects	193,400	900	30,410	0	(163,890)
Building Property Standards Enforcement	150,000	0	0	0	(150,000)
Information Technology	24,000	0	0	0	(24,000)
Finance	62,000	0	100,000	0	38,000
Pollution Control (Sewer Surcharge)	0	28,300	70,058	0	41,758
Human Resources	0	11,000	56,000	0	45,000
CAO's Office	0	0	50,000	0	50,000
Windsor Public Library	0	22,000	162,000	0	140,000
PW Operations	63,000	456,991	717,433	0	197,442
Employment & Social Services	0	0	500,000	0	500,000
Corporate Impacts					
OLGC Casino	6,600,000	0	0	0	(6,600,000)
Interest & Penalties	2,500,000	0	0	0	(2,500,000)
YQG & WDBL Dividends	2,000,000	0	0	0	(2,000,000)
Municipal Accomodation Tax (Reserve)	1,600,000	0	0	0	(1,600,000)
EMS/Land Ambulance	700,000	0	0	0	(700,000)
Health Unit	0	486,126	0	0	(486,126)
WPS	0	0	0	0	0
Utilities	0	0	835,000	0	835,000
Fringe Benefit Savings (i.e. Green Shield)	0	0	3,000,000	0	3,000,000
Total Overall Projected Financial Impact	36,640,464	15,398,597	16,653,998	5,655,571	(29,729,492)
Funding Source					
Sewer Surcharge Impact	0	28,300	70,058	0	41,758
On/Off Street Parking Reserve Impact	1,495,047	0	0	0	(1,495,047)
Municipal Accomodation Tax Reserve Impact	1,600,000	0	0	0	(1,600,000)
Levy Impact	33,545,417	15,370,297	16,583,940	5,655,571	(26,676,203)
Total Overall Projected Financial Impact	36,640,464	15,398,597	16,653,998	5,655,571	(29,729,492)

It is also important to note that the net financial impact is broken down into several funding sources with the Levy funded amount representing the largest component at \$26.7M. The three remaining amounts for Sewer Surcharge, On/Off Street Parking, and Municipal Accommodation Tax which all impact their respective reserves as those

services are separately budgeted and funded with their annual surpluses and/or deficits charged directly to the reserve.

Mitigating Measures

Section 290(4) of *The Municipal Act*, states that the municipality shall provide for any deficit of the previous year in preparing their annual budget. Therefore, any amount remaining of the forecasted deficit that is not funded from grants made available from senior levels of government will need to be reflected in the development of the 2021 operating budget unless other measures are adopted by Council to fund said deficit.

While Administration has already reduced COVID 19 related budgetary impacts by \$16.7M through expenditure reductions and avoided costs, (See high level summary of these savings which is provided in the table below), there still remains an estimated shortfall of \$26.7M projected at the end of 2020. Administration will continue to actively pursue Federal & Provincial Funding to offset any remaining COVID 19 financial variance.

Mitigating Measures Already Actioned by Administration	
Cost Category	Amount
Staffing & Overtime Costs	\$7,975,000
Employee Benefits	\$3,000,000
Fuel Savings from Lower Consumption & Price	\$1,550,000
POA Cost Savings	\$1,000,000
Utilities	\$835,000
Program Supplies	\$820,000
P2P Program	\$550,000
TW Maintenance, Tolls & Commissions	\$500,000
Other Miscellaneous	\$425,000
Total Avoided Costs	\$16,655,000

The variances in the Sewer Surcharge Operating Reserve can be transferred to the sewer surcharge reserve, while the On/Off Street Parking and the Municipal Accommodation Tax Reserves may simply have less funds being transferred into their respective reserves in 2020.

Federal and Provincial Emergency Funding to Offset the Impacts of COVID 19

Municipalities continue to press for emergency funding from the federal and provincial governments to help offset the financial impacts of COVID-19. Federal and provincial governments have indicated that their initial actions taken to date, including advancing planned Federal Gas Tax payments and funding for homelessness programs, are only the first steps in providing support to municipalities. The City has been advocating for a federal/provincial emergency assistance plan through efforts at Large Urban Mayor's Caucus of Ontario, the Association of Municipalities of Ontario, the Federation of Canadian Municipalities, and the Municipal Financial Officers of Ontario. Staff recommend that the City reiterate its request to the Provincial and Federal governments for emergency financial assistance to municipalities to help offset the negative financial

impacts of the COVID-19 pandemic. The recommendation is to apply any emergency funding received from senior levels of government to offset any remaining COVID related variances.

Debt Financing

City Council recently approved mortgage financing for the Windsor Essex County Housing Corporation (WECHC) for the Meadowbrook Housing Development with debt payments to be funded from incremental rental revenues. Additionally, City Council will also be faced with the potential for further debt mortgage financing in the coming years for additional developments at the WECHC through the CMHC Repair & Renewal Program and the Housing Regeneration Plan. All of these decisions will result in increasing debt levels on the City Consolidated Balance Sheet.

Some members of City Council have raised the issue of debt issuance as a possible funding strategy for future Capital Projects. As City Council is aware the City has operated over a number years under a Pay as You Go model for funding of Capital Projects which has successfully reduced the City's debt from its peak level of \$230M in 2003 (and projected to grow to more than \$500M) to its current level of \$71M at December 31, 2019. During this same time, capital budget investments have increased dramatically with many large projects being fully funded from Pay as You Go funds without increasing debt levels. This has saved the City well over \$100M in interest costs over the life of the debentures that would have otherwise been issued and which in turn has contributed significantly to the ability to increase capital spending while maintaining fiscal responsibility.

Currently, no debt financing has been included in the levy-funded approved Capital Budget Program of the City. Any debt charges resulting from such debt would require annual fixed cost debt principle and interest payments to be funded from the annual operating budget thereby restricting flexibility as such costs would not be considered discretionary and would need to be funded each year. It is important to note that one of the key strengths of the City's finances during these challenging times and which positions the City well to face the uncertainty and impacts of the COVID 19 pandemic is the fact that we have no tax supported debt obligations which must be serviced over a longer period of time. Many municipalities face more difficult and daunting challenges as they must consider the budgetary pressures of meeting fixed long term debt obligations in the face of great uncertainty relative to future revenue levels.

It is recognized that interest rates are at historically low levels and given the significant uncertainty surrounding the eventual final deficit the City will face in 2020 that it is reasonable to revisit debt financing in the future as one of many possible targeted capital financing alternatives. However, any actual issuance of debt would need to be very carefully considered for specific and appropriate circumstances only. Ideally, it would be considered in cases of one-time large scale investments or investments whereby the investments' resulting future revenue streams would service the annual debt charges. Debt financing would not be recommended to be utilized as a regular and recurring revolving funding source. Administration will continue to monitor the situation

as we progress through 2020 and, if required, will present Council with appropriate capital funding options.

Consultations:

City Departments and Agency, Boards & Commissions

Conclusion:

With the significant and unprecedented measures that the City has undertaken in response to the COVID-19 crisis, staff has committed to provide Council with an assessment of the projected year-end financial implications related to the City's Operating Budgets for 2020. Given how early in the year this report is being prepared and the evolving situation with COVID-19, staff has had to make a significant number of service level assumptions regarding additional costs or lost revenues in producing this report. Staff has also made efforts to capture costs that have been avoided due to reduced expenditures, along with expected changes in services being provided. Administration will continue to monitor, update and report on these impacts and assumptions in the 3rd Quarter Operating Variance Report.

Based on current projections and assumptions to date, the anticipated net financial impact of the City's response to the COVID-19 pandemic for 2020 is estimated at \$29.7M. This consists of \$36.6M of foregone revenue and \$9.8M of additional costs net of confirmed funding from senior levels of government, which are partially offset by \$16.7M of reduced spending as a result of many mitigating action measures already taken. Significant variables related to government grants, additional costs and foregone revenues exist that may materially impact the year-end projections. Therefore, it is extremely difficult to project with certainty at this time the full financial impact to the City of this unprecedented event.

The Federal and Provincial governments have made several funding announcements over the past few weeks in response to the COVID-19 pandemic. The City has received confirmation of \$5.6M in additional funding, primarily for Housing, in addition to grants for Huron Lodge and the 211 Call Centre that have been included in this analysis. There have been several other funding programs announced, which principally are focused on addressing impacts in the private and not-for-profit sectors. However, efforts continue across the country to highlight the financial crisis facing municipalities as well as a result of the pandemic and to urge senior levels of government to provide necessary emergency financial supports to municipalities to address these fiscal challenges.

Administration will continue to amend the financial impact analysis for any potential subsidy offsets and bring forward recommendations to mitigate any deficit as part of the 3rd Quarter Variance report.

Planning Act Matters:

N/A

Approvals:

Name	Title
Tony Ardovini	Deputy Treasurer, Financial Planning
Mark Winterton	City Engineer
Jan Wilson	Corporate Leader of Parks, Recreation, Culture and Facilities
Shelby Askin Hager	City Solicitor and Corporate Leader, Economic Development and Public Safety
Valerie Critchley	Corporate Leader for Public Engagement and Human Services, City Clerk, Licence Commissioner
Jelena Payne	Commissioner of Social Development & Health
Joe Mancina	City Treasurer & CFO
Onorio Colucci	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices: N/A