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CORPORATE SUMMARY

DEPARTMENT	2020 Gross Budget	2020 Net Budget	Year-End COVID Variance	Year-End Non-COVID Variance	Year-End Overall Variance	% of Gross Budget
<u>CITY DEPARTMENTS</u>						
Public Works	\$59,855,262	\$29,225,856	(\$1,043,526)	(\$364,082)	(\$1,407,608)	(2.4%)
Recreation & Culture	\$25,364,844	\$13,350,466	(\$1,127,473)	(\$234,922)	(\$1,362,395)	(5.4%)
Fire & Rescue	\$51,947,069	\$50,465,903	(\$287,593)	(\$265,780)	(\$553,373)	(1.1%)
Legal	\$17,542,706	\$6,776,133	(\$569,593)	\$243,941	(\$325,652)	(1.9%)
Engineering	\$26,928,097	\$1,803,675	(\$149,951)	\$9,806	(\$140,145)	(0.5%)
Council Services	\$11,098,636	\$7,699,385	(\$305,704)	\$243,959	(\$61,745)	(0.6%)
Finance	\$11,632,943	\$6,698,016	(\$405,481)	\$351,904	(\$53,577)	(0.5%)
Mayor's Office	\$905,235	\$905,235	\$0	\$0	\$0	0.0%
Windsor Public Library	\$9,276,250	\$8,204,629	\$58,600	(\$58,600)	\$0	0.0%
Information Technology	\$8,224,564	\$6,949,125	(\$89,662)	\$122,398	\$32,736	0.4%
Human Resources	\$6,296,537	\$5,632,658	\$36,310	\$0	\$36,310	0.6%
City Council	\$1,031,469	\$846,469	\$48,836	\$0	\$48,836	4.7%
CAO's Office	\$1,336,637	\$1,336,637	\$0	\$114,810	\$114,810	8.6%
Parks & Facilities	\$41,450,753	\$27,937,707	(\$724,600)	\$965,204	\$240,604	0.6%
Planning & Building	\$11,386,647	\$4,869,545	(\$94,000)	\$558,081	\$464,081	4.1%
Transit Windsor	\$36,294,433	\$15,119,343	\$0	\$658,202	\$658,202	1.8%
Huron Lodge	\$24,747,809	\$7,797,303	\$498,490	\$534,840	\$1,033,330	4.2%
Housing & Children Services	\$121,172,301	\$23,767,957	(\$177,508)	\$1,842,133	\$1,664,625	1.4%
Employment & Social Services	\$116,969,007	\$8,086,562	\$1,318,038	\$355,659	\$1,673,697	1.4%
Corporate Accounts	\$242,097,940	\$24,349,243	\$4,259,572	(\$611,407)	\$3,648,165	1.5%
Sub-Total: City Depts	\$825,559,139	\$251,821,847	\$1,244,755	\$4,466,146	\$5,710,901	0.7%
<u>AGENCIES, BOARDS & COMMITTEES</u>						
Agencies	\$19,996,396	\$19,895,798	(\$283,295)	\$1,339,803	\$1,056,508	5.3%
Police Services	\$109,490,813	\$92,126,606	\$571,091	\$0	\$571,091	0.5%
Sub-Total: ABC's	\$129,487,209	\$112,022,404	\$287,796	\$1,339,803	\$1,627,599	1.3%
Net Operating Budget Variance	\$955,046,348	\$363,844,251	\$1,532,551	\$5,805,949	\$7,338,500	0.8%
<u>OTHER FUNDING SOURCES</u>						
Off Street Parking Reserve	\$2,844,276	\$0	(\$1,411,697)	\$256,529	(\$1,155,168)	(40.6%)
Sewer Surcharge Reserve	\$76,817,726	\$0	(\$120,854)	(\$463,395)	(\$584,249)	(0.8%)
Building Permit Reserve	(\$169,408)	\$0	\$0	\$223,919	\$223,919	132.2%
Sub-Total: OFS's	\$79,492,594	\$0	(\$1,532,551)	\$17,053	(\$1,515,498)	(1.9%)
Total	\$1,034,538,942	\$363,844,251	\$0	\$5,823,002	\$5,823,002	0.6%

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	2017	2018	2019	2020
Annual Revenue Budget	\$0	\$0	(\$277,165)	(\$185,000)
Annual Expense Budget	\$647,058	\$639,777	\$1,008,389	\$1,031,469
Annual Net Budget	\$647,058	\$639,777	\$731,224	\$846,469
Annual Net Variance	\$4,242	\$34,987	(\$8,275)	\$48,836
Variance as a % of Gross Budget	0.7%	5.5%	(0.8%)	4.7%

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary Gapping	\$21,495	\$0	\$21,495
Other Operating Savings	\$13,341	\$0	\$13,341
Committees of Council	\$14,000	\$0	\$14,000
Net Total	\$48,836	\$0	\$48,836

VARIANCE DESCRIPTION

The department ended the year with a variance of: \$48,836 Surplus

Salary Gapping: \$21,495

The by-election for Ward 7 was postponed from April until October 5th, 2020. A new Councillor started in October, resulting in a net savings in salary of \$21,495.

Other Operating Savings : \$13,341

The remaining surplus balance is made up of several expenditure accounts being under spent most notably in office supplies, business meeting expenses, conference registrations and public relations.

Committees of Council: \$14,000

The Committees of Council are anticipating a \$14,000 surplus since COVID-19 has prevented most of the committees from being able to spend their budget throughout 2020.

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	2017	2018	2019	2020
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$504,157	\$504,753	\$905,325	\$905,235
Annual Net Budget	\$504,157	\$504,753	\$905,325	\$905,235
Annual Net Variance	\$0	\$9,687	\$0	\$0
Variance as a % of Gross Budget	0.0%	1.9%	0.0%	0.0%

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$0**

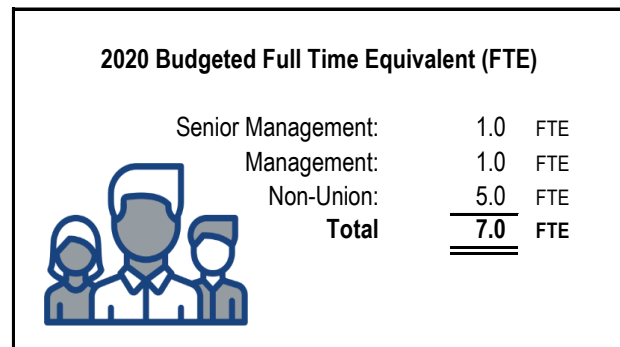
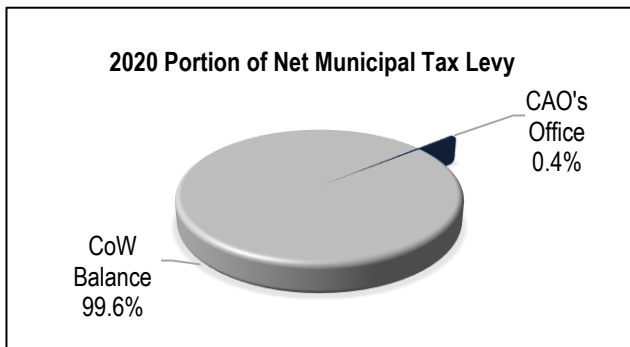
Prior to the budget carry-forward of \$1,300,363.00, the Mayor's Office budget for 2020 reflected a surplus of that amount which is generally related to the accumulated surplus carried forward from previous years based on Council approval.

CAO'S OFFICE

DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$157,271)	(\$169,459)	(\$30,000)	\$0
Annual Expense Budget	\$1,333,810	\$1,320,807	\$1,315,018	\$1,336,637
Annual Net Budget	\$1,176,539	\$1,151,348	\$1,285,018	\$1,336,637
Annual Net Variance	\$172,228	\$170,118	\$123,090	\$114,810
Variance as a % of Gross Budget	12.9%	12.9%	9.4%	8.6%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary Gapping	\$0	\$64,500	\$64,500
Various Miscellaneous Accounts	\$0	\$50,310	\$50,310
Net Total	\$0	\$114,810	\$114,810

VARIANCE DESCRIPTION

The department ended the year with a variance of: \$114,810 Surplus

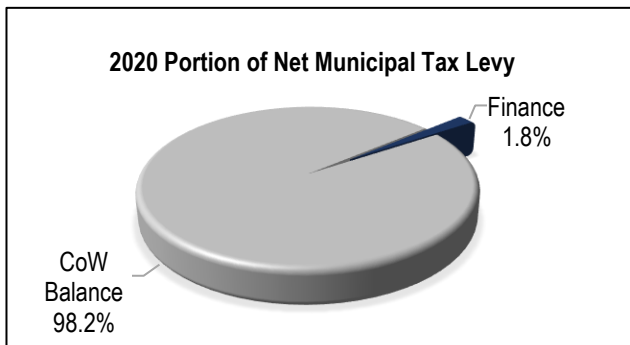
The CAO's Office budget contains provisional budgets for corporate matters and it is difficult to anticipate until very close to year end, what these budgets may be used for. Therefore, by the end of 2020, a surplus is reported after taking into account certain budget carry forwards to cover the payments for anticipated 2021 projects

FINANCE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$3,215,920)	(\$3,791,723)	(\$4,533,756)	(\$4,934,927)
Annual Expense Budget	\$9,445,098	\$10,259,010	\$11,261,685	\$11,632,943
Annual Net Budget	\$6,229,178	\$6,467,287	\$6,727,929	\$6,698,016
Annual Net Variance	\$877	\$873	(\$120,985)	(\$53,577)
Variance as a % of Gross Budget	0.0%	0.0%	(1.1%)	(0.5%)



2020 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	19.0	FTE
Non-Union:	43.0	FTE
Local 543:	31.0	FTE
Total	94.0	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
External Revenues	(\$405,481)	\$314,218	(\$91,263)
Salaries	\$0	\$61,196	\$61,196
Various Miscellaneous	\$0	(\$23,510)	(\$23,510)
Net Total	(\$405,481)	\$351,904	(\$53,577)

FINANCE

VARIANCE DESCRIPTION

The department ended the year with a variance of: **(\$53,577)** **Deficit**

External Revenue: (\$91,263)

A shortfall in external revenue amounted to a net deficit of (\$91,263). Contributing to this deficit is a shortfall of (\$405,481) directly related to the ongoing pandemic, which includes: (\$198,550) suspension of Tax Lien Registrations resulting from emergency measures that have been implemented, (\$119,350) related to Letters of Default, (\$66,370) related to External Tax Inquiries, (\$30,700) in Tax Expense Recovery, (\$20,400) in Returned Cheque Fees, (\$2,137) in Other and \$32,025 in Ownership Charges. Offsetting this pandemic shortfall is a surplus of \$277,350 in Mortgage Administration Fees, and \$36,869 in Administrative Fees.

Salaries: \$61,196

Overall Salary Expenditures resulted in a year-end surplus of \$61,196 primarily due to gapping and the timing of recruitments.

Various Miscellaneous: (\$23,510)

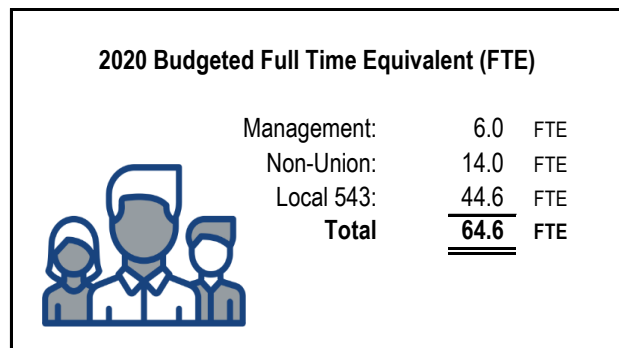
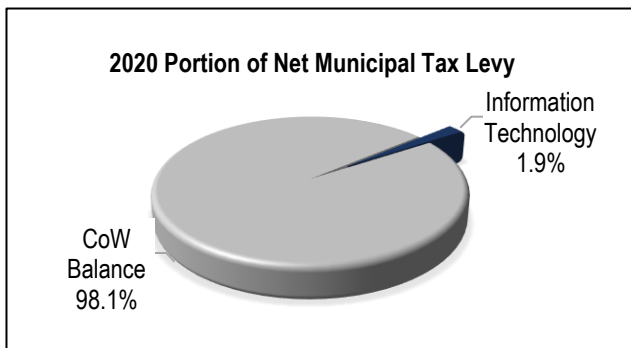
Various miscellaneous line items within the department amount to a year-end deficit of (\$23,510).

INFORMATION TECHNOLOGY

DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$1,275,439)	(\$1,275,439)	(\$1,415,439)	(\$1,275,439)
Annual Expense Budget	\$7,744,735	\$7,954,334	\$8,260,494	\$8,224,564
Annual Net Budget	\$6,469,296	\$6,678,895	\$6,845,055	\$6,949,125
Annual Net Variance	\$88,104	\$114,264	\$17,909	\$32,736
Variance as a % of Gross Budget	1.1%	1.4%	0.2%	0.4%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
COVID Related Expenditures	(\$89,662)	\$0	(\$89,662)
Salary Gapping	\$0	\$58,267	\$58,267
Various Miscellaneous	\$0	\$64,131	\$64,131
Net Total	(\$89,662)	\$122,398	\$32,736

VARIANCE DESCRIPTION

The department ended the year with a variance of: \$32,736 Surplus

COVID Related Expenditures: (\$89,662)

As a result of the ongoing pandemic, the Information Technology department has incurred a number of expenditures required to assist the Corporation in maintaining and altering services to meet the needs of our internal and external customers. In order to accommodate the increased volume in virtual meetings, the department has incurred license costs for Zoom, WebEx and MiCollab. The ability to work remotely has resulted in license fees for LogMeIn software which provides our employees the capability to work from home by accessing the City's software and network as if they were onsite. New SIP trunks for additional phone lines, PPE for Helpdesk staff and tablets for Huron Lodge residents, so that they could virtually meet with family members, have also contributed to the additional costs.

INFORMATION TECHNOLOGY

Salary Gapping: \$58,267

Included in the year-end variance is a surplus of \$58,267 related to salary gapping. Recruitments are currently under way to fill vacancies within the existing staff complement, in an effort to bring the department up to full capacity.

Various Miscellaneous: \$64,131

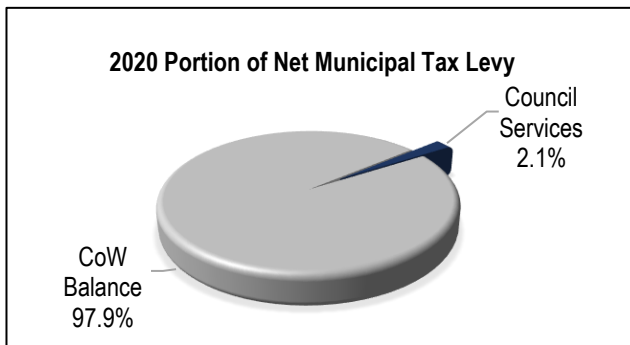
Various miscellaneous line items within the department contributed to a surplus of \$64,131 by year-end.

COUNCIL SERVICES


DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$3,204,973)	(\$3,332,831)	(\$3,867,442)	(\$3,399,251)
Annual Expense Budget	\$10,193,204	\$10,483,425	\$10,843,660	\$11,098,636
Annual Net Budget	\$6,988,231	\$7,150,594	\$6,976,218	\$7,699,385
Annual Net Variance	\$341,293	\$182,128	\$27,925	(\$61,745)
Variance as a % of Gross Budget	3.3%	1.7%	0.3%	(0.6%)



2020 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	12.0	FTE
Non-Union:	15.0	FTE
Local 543:	53.5	FTE
Total	81.5	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Licensing and Gaming Program	(\$463,080)	\$0	(\$463,080)
Marriage Licences and Civil Ceremonies	(\$90,486)	\$0	(\$90,486)
By-Law Dirty Yards Revenue	\$5,000	\$0	\$5,000
Staff Gapping	\$158,535	\$158,535	\$317,070
Miscellaneous Expenditures	\$84,327	\$85,424	\$169,751
Net Total	(\$305,704)	\$243,959	(\$61,745)

COUNCIL SERVICES

VARIANCE DESCRIPTION

The department ended the year with a variance of: **(\$61,745)** **Deficit**

Licensing and Gaming Program: (\$463,080)

The Policy, Gaming, Licensing and Enforcement division is reporting a deficit of (\$356,490) in the E-bingo sites based on closures of Bingo Halls from mid March up until August, and reopening at reduced capacity. A deficit of (\$106,590) in business licence sales is reported due to business closures.

Marriage Licences and Civil Ceremonies: (\$90,486)

Council Services is reporting a deficit of (\$90,486) from lost revenue in Marriage Licence sales and civil ceremonies due to City Hall being shut down for 3 months during March to June because of COVID-19, as well as having reduced services after reopening.

By-Law Dirty Yard: \$5,000

By-Law Dirty Yards is reporting a surplus of \$5,000. It should be noted that the By-law officers were only enforcing social distancing from April – June, not resuming normal By-law enforcement until June 1st 2020.

Salary Gapping: \$317,070

An overall savings of \$317,070 was realized by the Council Services and Policy, Gaming and Licensing divisions. This was a result of various vacant positions within the department throughout the year along with various employees opting for unpaid leave of absence due to COVID-19.

COVID Impact: Approximately \$158,535 of the total gapping savings is attributed to employees being on unpaid leave of absence due to COVID-19 with the remainder resulting from vacancies.

Other Miscellaneous Expenditures: \$169,751

The remaining surplus balance is made up of several expenditure accounts being under spent, most notably; printing, office supplies, external professional fees.

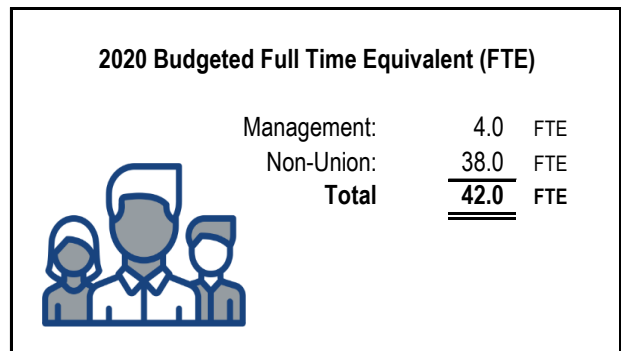
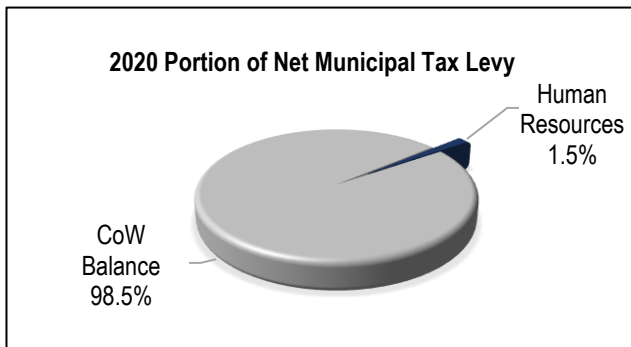
COVID Impact: Of the total savings in other miscellaneous expenditures, an estimated \$84,327 can be attributed to expenditure savings related to COVID-19.

HUMAN RESOURCES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$291,657)	(\$376,406)	(\$1,031,013)	(\$663,879)
Annual Expense Budget	\$5,015,420	\$5,364,825	\$6,440,414	\$6,296,537
Annual Net Budget	\$4,723,763	\$4,988,419	\$5,409,401	\$5,632,658
Annual Net Variance	\$209,632	\$4,268	\$141,250	\$36,310
Variance as a % of Gross Budget	4.2%	0.1%	2.2%	0.6%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Various Programs	\$36,310	\$0	\$36,310
Net Total	\$36,310	\$0	\$36,310

VARIANCE DESCRIPTION

The department ended the year with a variance of: \$36,310 Surplus

Human Resources has not been able to move forward with their regular corporate training, audiograms, and some health and safety reviews that were initially planned for 2020 due to COVID-19, resulting in a \$36,310 surplus.

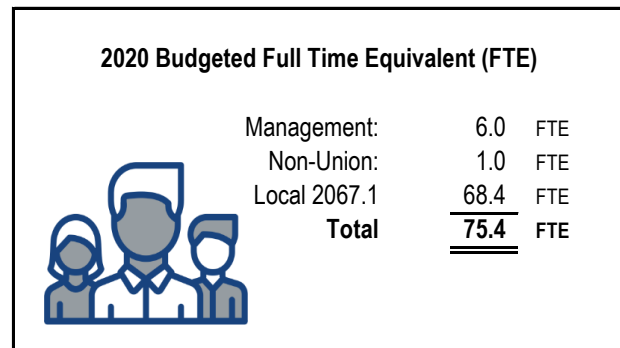
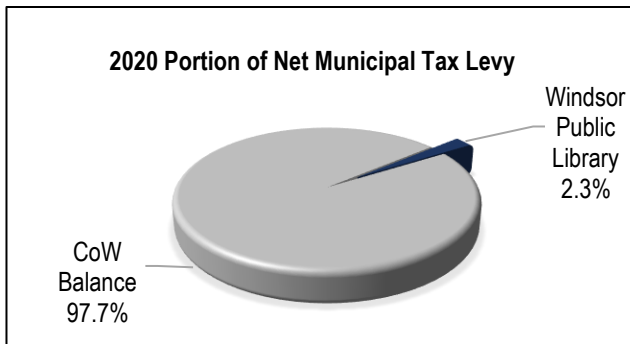
WINDSOR PUBLIC LIBRARY

DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$1,063,348)	(\$1,182,552)	(\$1,251,871)	(\$1,071,621)
Annual Expense Budget	\$9,173,305	\$9,386,489	\$9,271,926	\$9,276,250
Annual Net Budget	\$8,109,957	\$8,203,937	\$8,020,055	\$8,204,629
* Annual Net Variance	\$175,824	\$322,389	\$278,838	\$658,270
Variance as a % of Gross Budget	1.9%	3.4%	3.0%	7.1%

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



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary & Benefits	\$235,400	\$343,827	\$579,227
Miscellaneous Expenses	\$0	\$145,443	\$145,443
Debt Repayment	\$0	\$110,400	\$110,400
Lost Revenue	(\$55,800)	\$0	(\$55,800)
COVID Related Supplies	(\$121,000)	\$0	(\$121,000)
Surplus Transfer to Reserve	\$0	(\$658,270)	(\$658,270)
Net Total	\$58,600	(\$58,600)	\$0

WINDSOR PUBLIC LIBRARY

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$0**

Salary & Benefits \$579,227 Surplus

WPL branches were closed to the public starting in mid-March, re-opening in stages resulting in pages and supply staff being laid off. In addition, there was staff gapping resulting from vacant positions and delayed recruiting throughout 2020 as well as various unpaid leave of absences during the year. Administration had filled the majority of these vacancies by year end.

Miscellaneous Expenses \$145,443 Surplus

Lower IT charges during 2020 and fewer services charges due to new library equipment covered under warranty and fewer service calls due to reduced usage resulted in a surplus of \$91,930. Lower utility costs and usage resulted in a surplus of \$53,513.

Debt Repayment \$110,400 Surplus

Annual funding for debt principal repayment.

COVID Related Supplies (\$121,000) Deficit

Additional costs relating to COVID expenditures including signage, plexi-glass barriers, PPE, cleaning supplies & services resulted in a deficit of (\$121,000) across all locations.

Lost Revenue (\$55,800) Deficit

Due to the closing of branches and the waiving of overdue fees until the end of the year, fees revenue net of associated costs were (\$55,800) under budget for the year.

Surplus Transfer to Reserve (\$658,270)

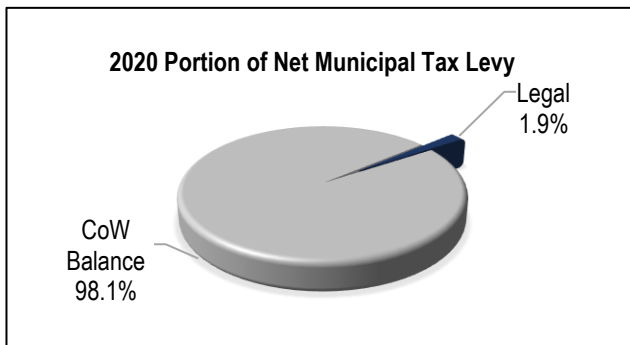
It should be noted that the WPL's financial position at the end of each fiscal year is not included with all other City departments to calculate the final City surplus/deficit. Although the WPL's financial statements are consolidated with the City's, the WPL, as per the Libraries Act, is a stand alone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

LEGAL


DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$10,991,009)	(\$10,390,026)	(\$10,593,655)	(\$10,766,573)
Annual Expense Budget	\$17,009,347	\$17,162,635	\$17,623,980	\$17,542,706
Annual Net Budget	\$6,018,338	\$6,772,609	\$7,030,325	\$6,776,133
Annual Net Variance	(\$1,522,981)	(\$87,047)	\$165,609	(\$325,652)
Variance as a % of Gross Budget	(9.0%)	(0.5%)	0.9%	(1.9%)



2020 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Provincial Offences Division	(\$569,593)	\$0	(\$569,593)
Risk Management Division	\$0	\$0	\$0
Legal Division	\$0	\$139,215	\$139,215
Real Estate	\$0	\$76,672	\$76,672
Purchasing	\$0	\$28,054	\$28,054
Net Total	(\$569,593)	\$243,941	(\$325,652)

LEGAL

VARIANCE DESCRIPTION

The department ended the year with a variance of: **(\$325,652)** **Deficit**

Provincial Offences Division: (\$569,593)

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 has been required by defendants to pay their fines. Until the expiry of the order suspending of POA timelines, which occurred on February 26, 2021, there will be 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. In addition, there was also a significant decline in offences issued during the March to December 2020 timeframe, which has also affected revenue collection. 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.

Legal Division: \$139,215

\$139,215 surplus in external legal fees and salaries due to positional vacancies and a new employee at a lower step than budgeted.

Real Estate: \$76,672

\$76,672 salary surplus due to a leave of absence.

Purchasing: \$28,054

There is a salary surplus of \$28,054 from salaries related to positional vacancies.

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. Once the Ministry allows trial proceedings to commence additional revenue should be generated from any defendants found guilty in the trials.

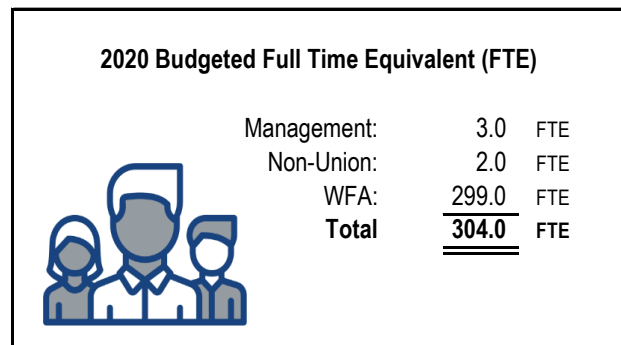
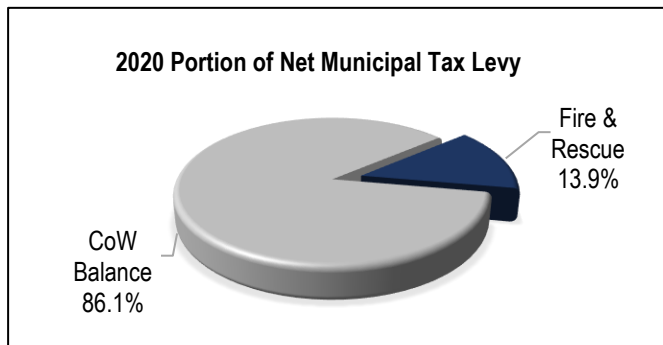
POA put forward an estimate of one-time funding for projected revenue loss due to Covid-19 in 2021 on the assumption that the order suspending timelines will expire within the 1st quarter of the year, which it did on February 26, 2021. The request assumes that POA could not pursue collection efforts on outstanding offences from the period of Feb.1, 2020 to February 26, 2021 until they were convicted. It also assumed a drop in offences issued in 2021 due to pandemic restrictions due to a Covid-19 provincial or municipal shutdown for Q1 2021.

FIRE & RESCUE

DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$975,789)	(\$990,689)	(\$1,098,503)	(\$1,481,166)
Annual Expense Budget	\$46,176,988	\$46,493,654	\$51,711,505	\$51,947,069
Annual Net Budget	\$45,201,199	\$45,502,965	\$50,613,002	\$50,465,903
Annual Net Variance	\$52,982	(\$457,162)	(\$87,219)	(\$553,373)
Variance as a % of Gross Budget	0.1%	(1.0%)	(0.2%)	(1.1%)



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Net Salary Variance	(\$233,800)	(\$375,400)	(\$609,200)
PPE & Cleaning Supplies	(\$63,562)	\$0	(\$63,562)
Mass Notification System	\$0	(\$32,969)	(\$32,969)
Temp. Addition of Assist. Deputy Fire Chief	(\$28,800)	\$0	(\$28,800)
Fire & Rescue User Fees	(\$61,706)	\$42,840	(\$18,866)
Miscellaneous Surplus Accounts	\$100,275	\$99,749	\$200,024
Net Total	(\$287,593)	(\$265,780)	(\$553,373)

FIRE & RESCUE

VARIANCE DESCRIPTION

The department ended the year with a variance of: (\$553,373) Deficit

Net Salary Variance: (\$609,200)

Net Salary variance for WFRS is in a deficit of (\$609,200). Variance in salary, gapping, other pay, and WSIB resulted in a deficit of (\$309,712) while overtime variance resulted in a deficit of (\$299,488). Overtime includes the COVID-19 impact which put a lot of pressure on Fire & Rescue operations during the first wave in March/April. Upon recruit class graduation in June 2020, ten (10) over complement firefighters allowed for a significant overtime savings for the remainder of the year. The second wave in December had minimal overtime impact as stringent health and safety measures were put in place and proved effective this far.

PPE, Medical and Cleaning Supplies: (\$63,562)

COVID-19 related expenses incurred a deficit of (\$63,562) for the year. Medical, PPE and cleaning supplies have increased since March and continues to be in regular use in order to reduce the risk of infection.

Mass Notification System: (\$32,969)

WFRS entered into a 5-year agreement with Everbridge for a Mass Notification system approved by 2020 Operating Budget, BI#2020-0354. The budget issue was approved on the basis that WFRS would enter into a four-way partnership between WFRS and three community partners in order to reduce the cost of the program. Three partners were verbally committed and the 5 year agreement with Everbridge (system provider) was signed. As agreements with the partners were taking place, one partner decided to back out. The process of obtaining an additional partner to meet the budget approval is currently in progress. As the pandemic impacted normal operations and caused significant delays in implementation, 2020 ended with a (\$32,969) shortfall in cost recovery from partners.

Temporary Addition of Assistant Deputy Fire Chief: (\$28,800)

As COVID-19 pandemic came upon us, Fire Management Team (FMT) became involved in external community protection while also taking care of increased operational needs in order to mitigate the impact of COVID-19 on internal staff. Hours and days became too short to address all the challenges of what became a very fluid situation with no resolution in sight. The hiring of 3rd Deputy Fire Chief on a temporary basis allowed for a dedicated personnel to the needs of frontline firefighting staff. This included establishing new COVID-19 policies, overseeing the implementation of the new procedures and ongoing daily review of incident run reports. Daily review of incident runs with the firefighting staff has proven to be a valuable approach for addressing safety, compliance, as well as achieving consistent response to unique calls among all firefighters. This cost was partially offset by a surplus in an existing account and (\$28,800) remains unfunded.

Fire & Rescue User Fees: (\$18,866)

User fee revenue for Fire & Rescue Division resulted in (\$18,866) deficit. This consists of Fire Prevention department deficit of (\$61,706) and Fire Apparatus department surplus of \$42,840. Fire Prevention activities came to a complete stop due to a provincial shut down of businesses both at the beginning and the end of the year 2020. Activities like general inspections slowly began over the summer, while others like summer events continued to be restricted and most of them cancelled. Total revenue budget for the department is \$356,000, and shortfall of 17% is better than first expected (30%). Fire Apparatus department achieved a surplus due to a better than expected other municipal fire truck repair and maintenance work.

Miscellaneous Surplus Accounts: \$200,024

A surplus of \$200,024 is achieved by Fire & Rescue division, in large part due to COVID-19 impact. Provincial shut down of businesses and slowing down of the economy allowed accounts like machinery and equipment, office supplies, publications & manuals, professional services, advertising, equipment rental, etc. be under underutilized. Also, Fire Prevention programs like public education were significantly reduced or cancelled. Lastly, as part of normal operations WFRS achieved savings in the SCBA Breathing Apparatus, Bunker Gear Cleaning and Motor Fuel.

FIRE & RESCUE

MITIGATING STEPS

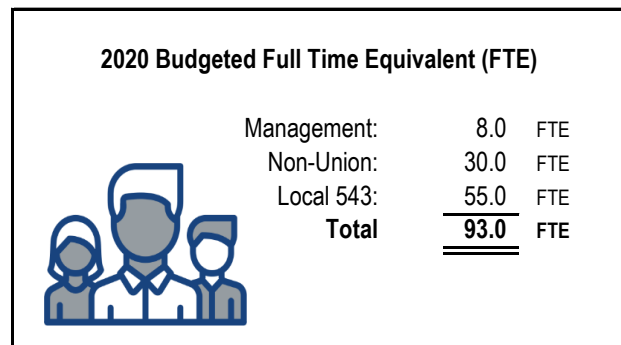
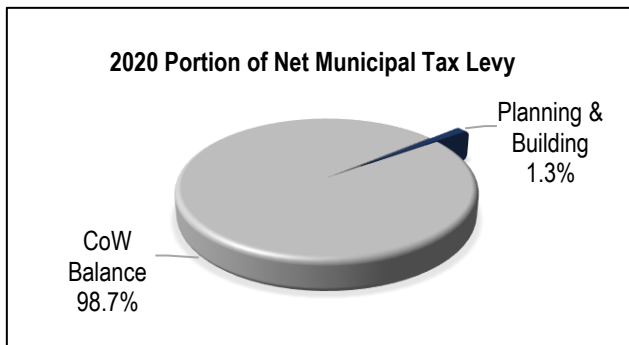
The Fire and Rescue Services division will continue to mitigate overtime variances through the attendance management process and take reasonable steps to reduce COVID-19 related expense variances, while maintaining approved service levels.

PLANNING & BUILDING

DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$5,129,542)	(\$5,862,004)	(\$6,031,370)	(\$6,517,102)
Annual Expense Budget	\$8,742,973	\$9,743,666	\$10,487,849	\$11,386,647
Annual Net Budget	\$3,613,431	\$3,881,662	\$4,456,479	\$4,869,545
Annual Net Variance	\$553,784	(\$42,184)	\$2,777	\$464,081
Variance as a % of Gross Budget	6.3%	(0.4%)	0.0%	4.1%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Staff Gapping	\$0	\$530,129	\$530,129
Revenue Shortfall	(\$94,000)	(\$30,275)	(\$124,275)
Miscellaneous Expense Savings	\$0	\$58,227	\$58,227
Net Total	(\$94,000)	\$558,081	\$464,081

PLANNING & BUILDING

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$464,081** **Surplus**

Staff Gapping: \$530,129

Staff gapping was the main contributor to the overall surplus variance within the Planning & Building department. The delay in the hiring of several positions, in addition to some positions not filled at all and staff turnover during the year were all factors that contributed to this surplus.

Revenue Shortfall: (\$124,275)

The Planning area ended the year with a revenue surplus of \$198,373 in the area of Development Applications. On the other hand, Building By-law revenue had a shortfall of (\$384,249). Fees collected by By-law relates to the enforcement of property standards, rental property conditions and the upkeep of vacant buildings. The pandemic was definitely a major factor in the revenue shortfall due to the provincial lockdown impacting activity, suspension of the court system and the Covid-19 impact on landlords and tenants alike, of which City staff attempted to accommodate given the circumstances. Out of this portion of the revenue shortfall, (\$94,000) can be directly linked to the Covid-19 pandemic. Permit services was also originally projected to be in deficit position for the year, however they managed to end the year in a surplus position of \$61,601.

Miscellaneous Expense Savings: \$58,227

The department did end up achieving miscellaneous expense savings of \$58,227 due to reduced travel and training and other operating expenses.

MITIGATING STEPS

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

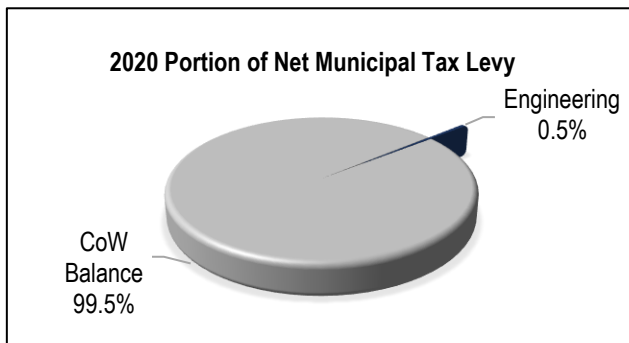
ENGINEERING

DEPARTMENTAL OVERVIEW


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

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$23,804,979)	(\$24,080,241)	(\$24,186,509)	(\$25,124,422)
Annual Expense Budget	\$31,517,465	\$27,449,528	\$27,422,762	\$26,928,097
Annual Net Budget	\$7,712,486	\$3,369,287	\$3,236,253	\$1,803,675
Annual Net Variance	\$323,829	(\$454,241)	\$45,851	(\$140,145)
Variance as a % of Gross Budget	1.0%	(1.7%)	0.2%	(0.5%)



2020 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Pollution Control			
Salaries	\$13,686	\$0	\$13,686
BSR Funding (Not Transferred)	\$0	(\$65,612)	(\$65,612)
Miscellaneous Line Items	\$0	\$19,168	\$19,168
Engineering			
Licenses & Permits	(\$99,631)	(\$9,850)	(\$109,481)
User Fees (including Sidewalk Cafe)	(\$48,951)	(\$9,569)	(\$58,520)
Other Gen. Rev./User Fees/GIS User Fees	\$0	\$191,331	\$191,331
Bank Charges	(\$9,235)	(\$13,687)	(\$22,922)
Consulting Services (Tank Removal)	\$0	(\$29,000)	(\$29,000)
BSR Funding (Not Transferred)	\$0	(\$113,786)	(\$113,786)
Miscellaneous Line Items	(\$5,820)	\$40,811	\$34,991
Net Total	(\$149,951)	\$9,806	(\$140,145)

ENGINEERING

VARIANCE DESCRIPTION

The department ended the year with a variance of: **(\$140,145)** **Deficit**

Pollution Control - The Pollution Control division, specifically the Environmental Master Plan area, has an overall deficit of (\$32,758).

Salaries: \$13,686

This surplus resulted from not hiring a summer student within the Environmental Master Plan area due to COVID-19. The entire surplus is related to COVID.

BSR Funding not Transferred: (\$65,612)

This deficit is a result of corporate direction not to proceed with the transfer of BSR Funding as approved by Budget Issue 2020-0167 for CEP Project Admin Position. Based on actuals, \$65,612 of expenses were incurred to the department for the position to be recovered. After a review of the overall position of the corporation, it was decided to not proceed with the transfer. If this transfer had occurred it would have resulted in surplus within the Pollution Control area.

Miscellaneous Line Items: \$19,168

Miscellaneous line item variances, specifically within the Environmental Master Plan area, has a surplus of \$19,168.

Engineering and Office of the City Engineer - The Engineering and Office of the City Engineer division reported an overall deficit of (\$107,795), made up of the following:

Licenses & Permits: (\$109,481)

Due to COVID-19 Licenses & Permits resulted in an overall deficit of (\$109,481). The majority of this deficit was due to the type of permits issue as well as Sidewalk Cafe permits being waived, which resulted in a COVID deficit of (\$99,631) in License & Permits Revenues.

User Fees (incl Sidewalk Cafe): (\$58,520)

Due to COVID 19, Council waived fees associated with Sidewalk Cafes as per CR289/2020, report C 107/2020. This equated to a loss of revenue (\$48,951) in annual fees which is considered to be a COVID item. The remaining deficit of (\$9,569) was due to miscellaneous user fee revenue being lower than budgeted.

Other General Revenue / GIS User Fees / Work Auth: \$191,331

User Fees, largely driven by GIS Surcharge Fees on building permits, contributed a surplus of \$131,140 to the Division. Additionally, \$53,722 surplus is from Work Auth Recoveries from Capital Projects. Miscellaneous revenues make up the remaining \$6,469 in surpluses.

Bank Charges: (\$22,922)

Offsetting the surpluses for the Division is a deficit of (\$22,922) in bank charges. This item has traditionally been in a deficit as credit card payments are on the rise. With COVID-19, more transactions were done via credit card transactions. These additional COVID transactions accounted for (\$9,235) of the overall deficit.

Tank Removal: (\$29,000)

Offsetting the surpluses for the Division was an unforeseen tank removal from the public right-of-way that resulted in a deficit of (\$29,000). The tank was discovered during the installation of telecommunication cables within the public right-of-way. The removal required registry with the Ministry of Environment, hiring of qualified contractor, disposal of the unit and restoration of the area.

ENGINEERING

BSR Funding not Transferred: (\$113,786)

This deficit is a result of corporate direction not to proceed with the transfer of BSR Funding as approved by Budget Issue 2020-0351 (Temp Technologist I) and 2020-0028 (Temp Payroll Accounting Clerk. Based on actuals, \$78,786 of expenses were incurred to the department for these position to be recovered. Additionally, as these positions were not filled for the entire year, Budget Carry Forward were requested for a total of \$35,000 that would have been from the BSR Funding. After a review of the overall position of the corporation, it was decided to not proceed with the transfer. If this transfer had occurred it would have resulted in surplus within the Engineering area.

Miscellaneous Line Items: \$34,991

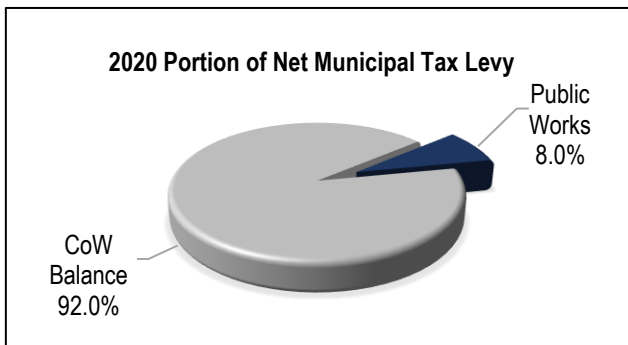
Miscellaneous line item variances contribute a \$34,991 surplus. Offsetting this surplus is a deficit of (\$5,820) related to COVID-19 additional expenses. These expenses were for additional cell phones and computer supplies (i.e. headsets) that were needed to accommodate virtual meetings.

PUBLIC WORKS


DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$27,404,099)	(\$27,113,327)	(\$28,785,172)	(\$30,629,406)
Annual Expense Budget	\$54,304,502	\$54,455,439	\$55,964,369	\$59,855,262
Annual Net Budget	\$26,900,403	\$27,342,112	\$27,179,197	\$29,225,856
Annual Net Variance	(\$1,332,256)	\$2,391	\$46,727	(\$1,407,608)
Variance as a % of Gross Budget	(2.5%)	0.0%	0.1%	(2.4%)



2020 Budgeted Full Time Equivalent (FTE)



Management:	31.0	FTE
Non-Union:	18.0	FTE
Local 543:	78.0	FTE
Local 82:	82.2	FTE
Total	209.2	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary and Wage – All Staff and Students	\$259,754	\$832,483	\$1,092,237
Vehicle Expenses	\$284,227	\$211,125	\$495,352
Winter Control	\$0	\$165,750	\$165,750
Crossing Guard Program	\$161,371	\$0	\$161,371
Sharps Program	\$140,610	\$0	\$140,610
Immaterial line-by-line	\$0	\$127,407	\$127,407
Miscellaneous Operating and Safety Supplies	(\$78,054)	\$0	(\$78,054)
Overtime	\$0	(\$176,322)	(\$176,322)
MTO Registered Owner Requests – Pkg Enf.	\$0	(\$193,566)	(\$193,566)
Subrogation - Damage Repairs	\$0	(\$420,215)	(\$420,215)
Landfill Tipping Fees	(\$505,479)	\$0	(\$505,479)
Contracted Services & Materials	(\$277,908)	(\$417,659)	(\$695,567)
Revenue - All Divisions	(\$1,028,047)	(\$493,085)	(\$1,521,132)
Net Total	(\$1,043,526)	(\$364,082)	(\$1,407,608)

PUBLIC WORKS

VARIANCE DESCRIPTION

The department ended the year with a variance of: **(\$1,407,608)** **Deficit**

Salary and Wage: \$1,092,237

PW Operations has finished 2020 with an overall surplus of \$1,092,237 related to salary and wage costs, of which \$259,754 is attributable to the ongoing pandemic. The non-pandemic surplus of \$832,483 in salary and wage costs is the net total of the surpluses and deficits related to salary and wage gapping due to a number of vacancies across the department resulting from retirements, long term disability, staff appointments into new positions and the hiring of extra staff to accommodate heavy work load situations where required. The pandemic related surplus is a result of several leaves of absence without pay and an overall reduction in student wage costs.

Vehicle Expenses: \$495,352

PW Operation has finished 2020 with an overall net surplus of \$495,352 related to vehicle expenses including fuel, parts, external repairs and external rentals. Of this overall surplus, \$284,227 is attributable to the ongoing pandemic related to reduced consumption of fuel for the year, reduced purchase of parts, reduced external rentals (seasonal vehicle), and increased external repairs all resulting from decreased and modified staffing affecting the dedicated fleet use for the year. The department also realized a non-pandemic surplus of \$211,125 related to lower than anticipated fuel pricing and reduced parts purchases for the year.

Winter Control: \$165,750

PW Operations has finished 2020 with an overall surplus of \$165,750 related to the winter control service.

Crossing Guard Program: \$161,371

PW Operations has finished 2020 with an overall surplus of \$161,371 related to the crossing guard program that is directly attributable to the ongoing pandemic due to a reduction in the annual service provided due to the closing of schools in 2020.

Sharps Program: \$140,610

PW Operations has finished 2020 with an overall surplus of \$140,610 related to the sharp's program that is directly attributable to the ongoing pandemic due to a reduction in the annual service provided and delay in installation of additional sites.

Immaterial Line-By-Line: \$127,407

Overall immaterial line-by-line variances result in a surplus of \$127,407 for 2020.

Miscellaneous Operating and Safety Supplies: (\$78,054)

PW Operations has finished 2020 with an overall deficit of (\$78,054) related to miscellaneous operating and safety supplies purchased in response to operational needs due to the ongoing pandemic for use in offices and vehicles as required.

Overtime: (\$176,322)

PW Operations has finished 2020 with an overall deficit of (\$176,322) related to overtime as a result of the vacancies across the department as well as increased work done to support capital programs by the Traffic Division outside of the normal work day hours. A portion of the overall overtime deficit related to Traffic work is offset with revenue for capital recoveries.

PUBLIC WORKS

Registered Owner Requests – Parking Enforcement: (\$193,566)

PW Operations has finished 2020 with a non-pandemic deficit of (\$193,566) related to the cost of obtaining registered owner information from the Ministry of Transportation for the processing of late fees in 2020 due to a delay in processing requests from 2019 due to software issues and staffing levels.

Subrogation Costs: (\$420,215)

PW Operations has finished 2020 with a non-pandemic deficit of (\$420,215) related to net subrogation costs for accident repairs related to roadways, signals, signage, and streetlights.

Landfill Tipping Fees: (\$505,479)

PW Operations has finished 2020 with a deficit of (\$505,479) related to increased landfill tipping fees in 2020 as a result of increased tonnages for all sources of waste directly attributable to the ongoing pandemic.

Contracted Services and Materials: (\$695,567)

PW Operations has finished 2020 with a net deficit of (\$695,567) related to contracted services and materials across Public Works. A portion of the deficit, (\$277,908), is directly attributable to the ongoing pandemic; specifically, surpluses related to reduced legal and parking enforcement services, reduced clean the city services, and increased residential garbage collection services for the year. The non-COVID deficit of (\$417,659) includes deficits related to increased service costs for streetlight maintenance and repairs as a result of the higher cost of maintaining aging infrastructure, correction of a previous year garbage collection cost, and increased costs to complete conversions at various fuel sites in the City for newly legislated E-10 fuel use. Offsetting the increased contracted service costs is a surplus in the Traffic materials accounts for the year.

Revenue: (\$1,521,132)

PW Operations has finished 2020 with an overall revenue deficit of (\$1,521,132) of which (\$1,028,047) can be directly attributable to the ongoing COVID pandemic related to lost Parking Enforcement revenue for tickets and residential parking permits as well as reduced recoveries in Field Services related to reduced staff and Environmental related to reduced waste disposal pickups. A deficit of (\$493,085) has also been realized related to non-COVID revenue collection; specifically, related to reduced parking ticket revenue, reduced fleet recoveries related to fuel and seasonal vehicles, and reduced staff recoveries in Field Services and Technical Support. There were several surpluses offsetting the deficits for the year related to increased recoveries in the Environmental Divisions related to the Public Drop Off and Transfer Station operations and increased recoverable work completed in the Traffic Division for signals, signage, and line painting for capital programs.

MITIGATING STEPS

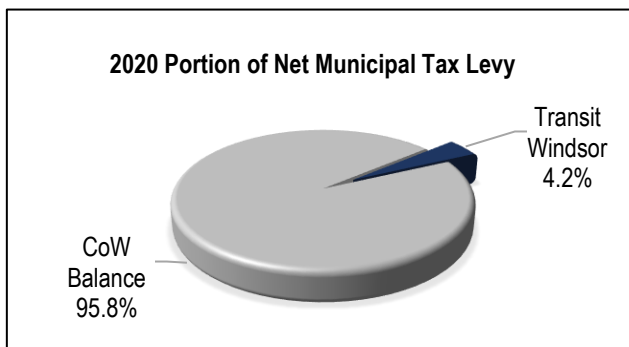
Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible. Budget issue submission will be considered in 2022 for items that are expected to continue beyond one-year/one-time should there be no available budget reductions to facilitate a reallocation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

TRANSIT WINDSOR


DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$20,395,748)	(\$20,659,589)	(\$21,635,263)	(\$21,175,090)
Annual Expense Budget	\$33,504,338	\$33,931,108	\$36,061,034	\$36,294,433
Annual Net Budget	\$13,108,590	\$13,271,519	\$14,425,771	\$15,119,343
Annual Net Variance	(\$133,396)	(\$195,008)	\$123,288	\$658,202
Variance as a % of Gross Budget	(0.4%)	(0.6%)	0.3%	1.8%



2020 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Transit Windsor Revenue	(\$10,196,073)	(\$463)	(\$10,196,536)
Fees and Service Charges Expense	(\$21,179)	(\$67,229)	(\$88,408)
Contract Services	(\$173)	(\$68,658)	(\$68,831)
Advertising	(\$51,250)	\$738	(\$50,512)
Commissions Revenue	(\$39,337)	(\$2,910)	(\$42,247)
Facility Operations-Labour INTERNAL	\$42,823	\$5,031	\$47,854
Workers Compensation	\$0	\$65,381	\$65,381
Advertising Expenses	\$53,364	\$17,044	\$70,408
Commissions Expense	\$70,137	\$11,417	\$81,554
Other Minor Transit Windsor Variances	\$345,636	(\$219,264)	\$126,372
Program Supplies	\$146,392	\$0	\$146,392
Government Funding Enhanced Cleaning	\$178,336	\$0	\$178,336
Motor Fuels & Oils and Lubricants	\$1,093,806	\$353,940	\$1,447,746
Salary, Wages and Overtime	\$2,226,200	\$563,175	\$2,789,375
Government Funding Safe Restart	\$6,151,318	\$0	\$6,151,318
Net Total	\$0	\$658,202	\$658,202

TRANSIT WINDSOR

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$658,202** **Surplus**

Transit Windsor ended 2020 with a non covid variance of \$658,202 and a covid deficit of (\$6,329,654). Due to COVID government funding to assist with mitigating COVID19 pressures, the COVID-related deficit was fully funded and therefore Transit experienced an overall surplus.

Transit Revenue: (\$10,196,536)

During 2020, Transit Windsor suspended Transit service for the entire month of April and then after, provided service free of any fares in order to allow for rear door access to mitigate the risk of spreading the Corona virus. This rear door boarding policy became a national trend in order to protect employees with limited contact with transit riders. Transit Windsor began to collect fares again at the end of October, however with ridership still at an all time low, the fares collected were substantially reduced from expected levels. The lack of fares lead to a significant loss of revenue for Transit leading to a year end deficit of (\$10,196,536) in the Transit Revenue account. All except for (\$463) was due to covid19.

Fees and Service Charges Expense: (\$88,408)

Due to covid19 and in order to reduce the risk of spreading the virus, Transit Windsor suspended transit service during the month of April. In order to provide riders who had purchased a fare over this suspended service period with a means for recuperating part of their pass expense, transit offered a rebate program for those pass holders who had purchased during a specific period of time. This rebate program provided over \$300,000 in rebates to eligible pass holders. This account also was impacted by tunnel toll charges which were not paid while the Detroit International Border was closed. The net year end impact for this account resulted in a (\$21,179) covid deficit and a (\$67,229) non covid deficit. The reason for the high non covid deficit is due to significant costs incurred in this account during January to March, before Covid19 impacts were directly experienced. Costs incurred before March 31, 2020 were not eligible as a Covid19 cost.

Contract Services (\$68,831)

Transit Windsor ended 2020 with a non covid deficit of (\$68,658), with (\$173) allocated as a covid impact. This deficit is due to a significant amount of contract work required to be completed throughout the year at Transit. One significant piece of work that was a significant cost included vacuuming up waste oil and mud. 2020 required significant facility maintenance for various items that were required to be contracted out.

Advertising Revenue: (\$50,512)

Due to suspended service, as well as third party companies requesting fees to be waived in order to manage business costs, Transit Windsor experienced a (\$50,512) deficit in the advertising revenue account. This revenue is made up of both bus and shelter advertisements. The majority of these deficit was due to covid19 impacts.

Workers Compensation: \$65,381

Transit Windsor's worker's compensation expense varies based on the required compensation claims. Transit ended 2020 with a \$65,381 surplus. This surplus is not related to covid19 impacts.

TRANSIT WINDSOR

Advertising Expenses: \$70,408

Due to covid19, Transit Windsor reduced regular advertising throughout the community as the entire City of Windsor was on a limited interaction requirement. This led to less advertisement needed as the directive was to reduce unnecessary travel throughout the community. \$17,044 of the surplus was due to additional revenue bring received than what was budgeted for in the operating budget and therefore was allocated as a non covid surplus. This increase in revenue has been adjusted in the 2021 operating budget.

Commissions Revenue: (\$42,247)

During 2020, Greyhound shut down service in order to mitigate travel and the spread of the Coronavirus. With this shutdown, no tickets were sold for Greyhound and therefore no commissions were earned during this time. Due to no commissions earned from greyhound, the commissions revenue account ended 2020 with a (\$42,247) deficit. \$2,910 of this revenue loss was non covid related and due to lower than anticipated other commissions not earned from Greyhound before April 1, 2020.

Facility Operations-Labour INTERNAL: \$47,854

Due to the pandemic impact, both the caretaking and general facility maintenance charges ended 2020 with a surplus. With Transit Windsor operating at a lower service for most of 2020 and with Greyhound shut down for this time, the traffic at the Windsor International Transit Terminal (WITT) decreased significantly and therefore the need for facility repairs was also reduced. This reduction in required maintenance and cleaning led to a surplus for this account. \$42,823 of this surplus occurred between April and December 2020 and was therefore related to covid19 and eligible for covid19 grant funding. \$5,031 of this total surplus occurred before March 31 and therefore was not covid related.

Commissions Expense: \$81,554

Transit Windsor pays commissions to third party vendors for the sale of passes and tickets. With the suspension of fares during a substantial part of 2020, minimal passes and tickets were sold by third parties and therefore Transit ended 2020 with a surplus in this account.

Other Minor Transit Windsor Variances: \$126,372

Transit Windsor had various expense and revenue accounts that ran a variance during 2020. Each individual account included in this total ended 2020 with less than a \$50,000 variance. In total, a deficit of (\$219,264) of these totals were considered covid19 related and the surplus of \$345,636 was non covid related.

Program Supplies: \$ 146,392

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 provided free service for approximately 6 months and suspended service during the month of April. With no fares required to ride Transit, the required inventory was significantly less as passes and tickets were not sold for this period of time which led to a covid19 surplus of \$146,392 in the program supplies account.

Municipal Transit Enhanced Cleaning (MTEC) Provincial funding (COVID): \$178,336

Due to the impacts covid19 has had on Transit systems in the industry related to additional cleaning, the Provincial Government granted Transit Windsor with \$178,336 in provincial funding to reduce the risk of exposure to covid19 and assist with cleaning costs.

TRANSIT WINDSOR

Motor Fuels and Oil and Lubricants: \$1,447,746

Covid19 lead to Transit Windsor providing reduced service during 2020. This reduced service led to less kilometres travelled for the transit fleet and therefore less litres of fuel consumed. The covid impact due to reduced service led to a \$1,093,806 surplus with the non covid impact due to the reduced rate of fuel throughout the year resulting in a \$353,940 surplus for motor fuel. Transit also realized a \$64,399 covid surplus in the oil and lubricants account due to less kilometres traveled on the buses. A (\$15,343) non covid deficit was incurred in this account between January and March 2020. Transit ended the 2020 year with an overall surplus of \$1,447,746 in the motor fuel and oil and lubricant accounts

Salary, Wages and Overtime: \$2,789,375

2020 was a difficult time for Transit Windsor with the decision to suspend service for a period of one month, and then after provide reduced service, moving from an enhanced Sunday service beginning in May, to a Saturday service starting the beginning of September and continuing on past December 2020. The reduction in service required less buses to be on the road and therefore less operators required to provide the service. Transit made the difficult decision to lay off a number of employees during this time, however with additional covid19 bus cleaning and disinfecting, along with additional janitorial cleaning and disinfecting requirements, was able to bring back a number of employees. Due to the reduced workforce required to provide the necessary service, Transit experienced a surplus in the salary, wages and overtime accounts. Due to the reduction in employees paid during 2020, Transit ended 2020 with a \$2,789,375 overall surplus in the salary, wage and overtime accounts. \$563,175 of this surplus was due to non covid activity, such as employees being off of work without pay for other reasons not related to covid19.

Government Funding (COVID): \$6,151,318

Transit Windsor was able to allocate \$6,151,318 to the operating budget from the Safe Restart Phase 1 funding provided through the Federal and Provincial government in order to mitigate pandemic-related deficits experienced during 2020.

MITIGATING STEPS

Transit has worked hard to install driver barriers in order to move back to front door entry and begin to collect fares. Fare collection has resumed which will assist with reducing revenue deficits and result in less of a negative variance Transit will incur overall during this pandemic.

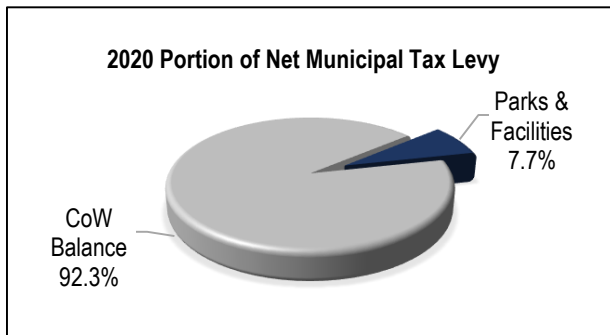
PARKS & FACILITIES

DEPARTMENTAL OVERVIEW


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

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$14,703,128)	(\$14,909,176)	(\$13,313,211)	(\$13,513,046)
Annual Expense Budget	\$39,518,665	\$41,239,338	\$40,059,107	\$41,450,753
Annual Net Budget	\$24,815,537	\$26,330,162	\$26,745,896	\$27,937,707
Annual Net Variance	(\$401,766)	(\$4,890)	(\$419,133)	\$240,604
Variance as a % of Gross Budget	(1.0%)	(0.0%)	(1.0%)	0.6%



2020 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	30.0	FTE
Non-Union:	10.0	FTE
Local 543:	71.3	FTE
Local 82:	93.4	FTE
Total	205.7	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Parks Division			
Revenue Reductions	(\$211,594)	\$0	(\$211,594)
Cost Recovery & Temp Staffing Reductions	\$195,949	(\$90,488)	\$105,461
COVID-19 Incremental Costs	(\$27,799)	\$0	(\$27,799)
Salary Gapping and Overtime Savings	\$247,353	\$60,570	\$307,923
Holiday Lighting Program	\$195,000	\$0	\$195,000
Facilities Division			
Maint. Material & Housekeeping Supplies	(\$1,043,514)	\$420,673	(\$622,841)
Contracted Services	(\$146,266)	\$227,703	\$81,437
Salary Gapping	(\$264,097)	\$494,740	\$230,643
Cost Recovery	\$330,368	(\$147,994)	\$182,374
Net Total	(\$724,600)	\$965,204	\$240,604

PARKS & FACILITIES

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$240,604** **Surplus**

Parks Division

Parks is reporting a final surplus of \$368,916 for the year ended December 31st, 2020 that represents a 2.0% variance from the annual operating budget. The surplus is primarily as a result of the impact of the COVID-19 pandemic which has yielded cost savings which have been offset by revenue reductions and additional incremental cost expenditures during the pandemic. Parks was able to mitigate some of the negative impact of the pandemic with reductions to temporary seasonal staffing, and overtime expenditures. In addition, there were cost savings achieved from salary gapping as a result of the delay in filling positions that were vacant for permanent staffing in various divisions across Parks. Parks throughout the year worked diligently to mitigate expenditures in order to stay within the Council approved budget for 2020. The following budget variances are detailed for the year within Parks

Revenue Reductions (\$211,594) Deficit

As a result of COVID-19 pandemic Parks experienced lost revenues for services related to park use and services provided to the public related to rental space and various user fees involving parkland. 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 (\$140,185). 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 amounted to (\$71,409).

Cost Recovery and Temporary Staffing Reductions \$105,461 Surplus

At the commencement of the COVID-19 pandemic in March, Parks administration elected to delay the student lottery program as provincial regulations were being mandated and changes were evolving on a weekly basis. In addition seasonal and part-time staff were notified of temporary lay offs in the spring periods. The delay and reduction of temporary staffing which included temporary employees related to the Ojibway Nature Centre yielded an estimated savings of \$360,949. The temporary salary savings has been reduced by additional requirement to backfill a position with temporary staffing for an employee in Parks administration division working on the Work Force Management payroll system implementation which has resulted in an estimated annual deficit of (\$90,488). Overall there was a net savings of \$270,461 related to temporary staffing.

The delay in capital work that resulted in the spring from the COVID-19 pandemic also resulted in 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 (\$165,000) for the delay of capital projects that were deemed non-essential, during the spring periods.

COVID-19 Incremental Costs (\$27,799) Deficit

As a result of the COVID-19 pandemic there was restrictions that were placed upon Parks.. There was a requirement to close playgrounds for health reasons to prevent the spread of the virus to visitors to parkland. Signage was required to highlight to the public that the playgrounds were closed and materials were used to restrict the access to these park amenities. The incremental costs for the pandemic, not including the seasonal vehicles, is estimated to be (\$27,799).

PARKS & FACILITIES

Social distancing requirements that were adopted by the Corporation which placed restrictions upon the number of people allowed in vehicles impacted Parks. As parks remained open during the pandemic the maintenance of expected levels of service was challenging and required the commencement of the student lottery program which was temporarily suspended at the beginning of the pandemic. Additional seasonal vehicles were required to be requested from the Fleet division to accommodate the restrictions of the number of staff that were assigned to vehicles. These costs are estimated to be \$115,000 for Parks and the offsetting revenues are allocated to the Fleet Division in the Public Works department for net impact of zero to the organization.

Salary Gapping and Overtime Savings- \$307,923 Surplus

In light of COVID-19 pandemic the recruitment for many vacant positions throughout Parks were delayed and/ or not filled. As a result there has been savings from staff retirements or employees transitioning to other departments that have not yet been replaced. In addition, the overtime costs were reduced for the year with limited activity for sports field maintenance and other service provided for recreational purposes. The value of the salary gapping and overtime savings for the year for full time staffing related to COVID-19 was \$247,353. Parks and Recreation share Local 82 staffing that work in rinks during fall and winter periods. There are expected 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. Additional costs savings resulted in Parks that related to salary gapping during the year not specifically linked to COVID-19 amounted to \$60,570.

Holiday Lighting Program Savings- \$195,000 Surplus

As a result of the pandemic City Council approved the cancellation of the annual Bright Lights program located at Jackson Park. As a result there was savings in the operating budget of \$195,000 for contracted professional services that were not required in the year.

Facilities Division

Facilities is reporting a deficit of (\$128,387) as at December 31, 2020.

Maintenance Material & Housekeeping Supplies (\$622,841) Deficit

Facilities is reporting a deficit of (\$622,841) in Maintenance Parts & Materials and Housekeeping supplies. Of the total deficit, (\$1,043,514) is for COVID related expenses, including the purchases for COVID-19 PPE's and cleaning supplies for the entire corporation via the online ordering portal. Without the COVID impact, Facilities Operations would be reporting a surplus of \$420,673 in this category.

Contracted Services \$81,437 Surplus

Facilities is reporting a surplus of \$81,437 in Contracted Services, net of the COVID related deficit of (\$146,266). In 2020, the needs for contracted Facilities maintenance and repair work have decreased overall due to the closure or reduced services at various facilities as the result of the pandemic. The savings from the reduced contracted maintenance work is offset by the increased in the contracted security service costs. The 3rd party security company provides COVID related screening service at a number of Facilities locations to ensure the safety of the patrons in the building.

Salary Gapping \$230,643 Surplus

Facilities Division has a number of vacant positions due to retirement, reassignment, or open position that have not been filled in the year. Facilities is reporting a surplus of \$230,643 at the end of 2020, net of the COVID negative impact of (\$264,097.) The COVID negative impact is the result of the additional hours of enhanced cleaning performed by the redeployed Temporary Part Time employees from Recreation Divisions over and above the budgeted amount, as well as the temporary caretakers hired in the year to carry out Facilities enhanced cleaning in November and December.

PARKS & FACILITIES

Cost Recovery \$182,374 Surplus

Facilities Division is reporting an overall surplus of \$182,374 for department cost recoveries. The main cause for the surplus variance is due to recovery revenue projected for the COVID Enhanced Cleaning services carried out at Windsor Justice Facilities and the Major FA Tilston VC Armoury. This COVID enhanced cleaning revenue of \$330,368 was not budgeted and it is offsetting the negative variance of (\$147,994) from the reduced revenue received from Windsor Public Library for the supervisory recovery due to library branch closures, less active capital project for project management recoveries and decreased recoverable maintenance work orders.

MITIGATING STEPS

Facilities Division

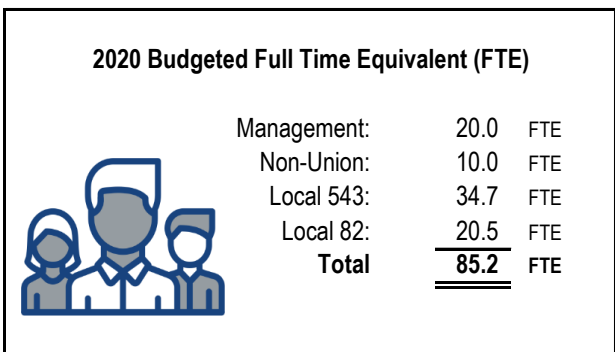
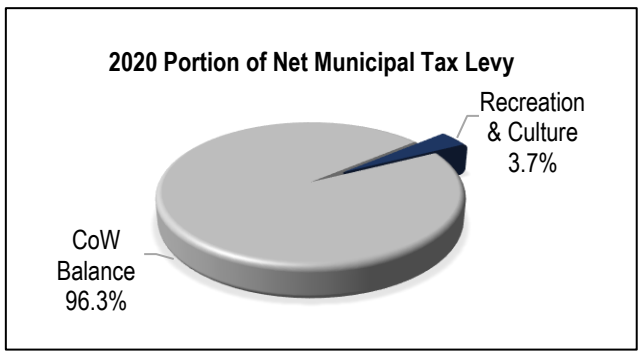
Facilities Operations Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

RECREATION & CULTURE

DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$11,835,330)	(\$11,298,165)	(\$11,704,711)	(\$12,014,378)
Annual Expense Budget	\$23,789,014	\$24,114,601	\$24,647,287	\$25,364,844
Annual Net Budget	\$11,953,684	\$12,816,436	\$12,942,576	\$13,350,466
 Annual Net Variance	 \$38,751	 \$238,860	 (\$81,695)	 (\$1,362,395)
Variance as a % of Gross Budget	0.2%	1.0%	(0.3%)	(5.4%)



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Programming and User Fee Revenue	(\$7,647,945)	\$0	(\$7,647,945)
Corporate Utilities - CHP Maintenance	\$0	(\$169,300)	(\$169,300)
Contractual Obligations	\$0	(\$36,000)	(\$36,000)
WSIB Payments	\$0	(\$29,622)	(\$29,622)
Avoided Costs	\$6,520,472	\$0	\$6,520,472
Net Total	(\$1,127,473)	(\$234,922)	(\$1,362,395)

RECREATION & CULTURE

VARIANCE DESCRIPTION

The department ended the year with a variance of: **(\$1,362,395)** **Deficit**

The Recreation & Culture Department ended 2020 with a deficit variance totalling approximately \$1.3M. This is as a result of \$7.6M in foregone programming and user fee revenue, as well as deficits in CHP maintenance (\$169,300), WSIB payments (\$29,622) and in contractual obligations (\$36,000). These negative financial impacts are being partially offset by \$6.5M in avoided costs resulting from reduced part-time salary & wages, program supplies and other operational costs.

Revenue Reductions

As a result of COVID-19 Recreation and Culture experienced \$7,647,945 in lost revenue pertaining to concession sales, commissions, sales of goods & services, advertising, membership, rental and programming revenue. As a result of the COVID-19 provincial restrictions and mandated closures Recreation and Culture was able to mitigate expenditures totalling \$6,520,472. These mitigated expenditures assisted in offsetting the loss of revenues resulting a total deficit of (\$1,127,473) pertaining to COVID-19 for the department.

Corporate Utilities – CHP Maintenance

There is a deficit variance in Recreation and Culture of (\$169,300) which pertains to CHP Maintenance that is part of the overall corporate utility variance and explained in the corporate account variance section.

WSIB (\$29,622)

An overall deficit of (\$29,622) was realized in salaries and benefits due to unbudgeted WSIB payments.

Contractual Obligations (\$36,000)

Recreation and Culture realized a deficit of (\$36,000) in contractual obligations. The budget for this variance has been adjusted going forward as Council approved a budget increase at the 2021 budget deliberations through in-camera budget issue #2021-0360

Please note that the Recreation and Culture Department shares 8120 staffing with the Parks Department however, these budgets are fixed. Where one Department has a surplus in their 8120 account, the other Department will have a deficit to offset.

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MITIGATING STEPS

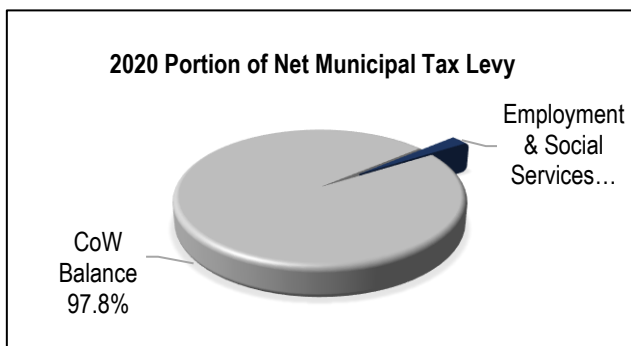
The department will continue to monitor variances throughout 2021 and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

EMPLOYMENT & SOCIAL SERVICES


DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$109,093,399)	(\$110,779,385)	(\$109,838,509)	(\$108,882,445)
Annual Expense Budget	\$118,491,577	\$118,666,766	\$117,503,235	\$116,969,007
Annual Net Budget	\$9,398,178	\$7,887,381	\$7,664,726	\$8,086,562
Annual Net Variance	\$1,032,339	\$691,753	\$346,682	\$1,673,697
Variance as a % of Gross Budget	0.9%	0.6%	0.3%	1.4%



2020 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	18.0	FTE
Non-Union	4.0	FTE
Local 543	194.0	FTE
Total	217.0	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
CDHO & Social Policy & Planning	\$0	\$45,424	\$45,424
Ontario Works (OW) Program Delivery:	\$1,318,038	\$284,192	\$1,602,230
<i>Salary and Benefit (OW)</i>	\$526,245	\$211,970	\$738,215
<i>Employment Related Costs (OW)</i>	\$805,250	\$176,395	\$981,645
<i>Other Miscellaneous Expenses (OW)</i>	(\$13,637)	(\$103,993)	(\$117,630)
Other Employment Services	\$0	\$11,023	\$11,023
100% Municipal Assistance	\$0	\$15,020	\$15,020
Net Total	\$1,318,038	\$355,659	\$1,673,697

EMPLOYMENT & SOCIAL SERVICES

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$1,673,697** **Surplus**

Community Development and Health Office & Social Policy & Planning - \$45,424

A \$45,424 surplus at year-end is primarily due to additional salary recoveries and other one-time savings.

Ontario Works (OW) Program Delivery - \$1,602,230

Ontario Works Program Delivery ended the year with a net City surplus of \$1,602,230 comprised of the following: Staffing costs were lower than budget by \$738,215 net City. The filling of vacant positions was delayed in large part due to COVID-19 restrictions. During this period, staff leaves of absence and COVID-19 related recruitment delays accounted for \$526,425 of the \$738,215 year-end surplus. Employment Related Expenses (ERE) were significantly lower than budgeted and added \$981,645 to the surplus. The majority of this surplus is COVID-19 related (i.e. Transit Windsor not charging for ridership/monthly bus passes and reduced requests for employment support). Additional costs, in other miscellaneous accounts such as Contracted Services and Office Supplies offset the OW Program Delivery year-end surplus by (\$117,630).

Other Employment Services - \$11,023

Other Employment Services, which include Employment Ontario Programs funded by Ministry of Labour, Training and Skills Development, ended the year with \$11,023 surplus due to lower staffing cost as a result of gapping.

100% Municipal Assistance and OW Financial Assistance - \$15,020

Higher than budgeted recoveries for Funerals and Burials resulted in a Net City surplus of \$15,020.

MITIGATING STEPS

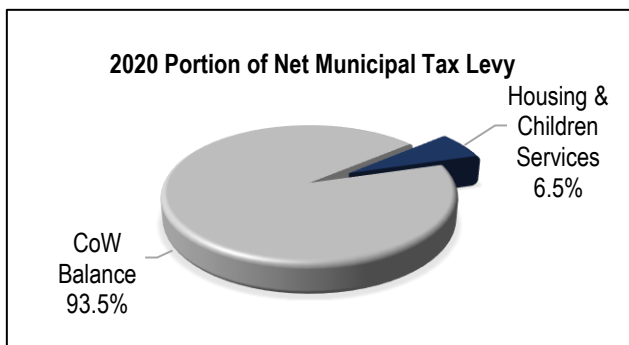
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HOUSING & CHILDREN SERVICES


DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$80,879,810)	(\$98,824,330)	(\$97,771,797)	(\$97,404,344)
Annual Expense Budget	\$103,721,182	\$122,107,176	\$121,414,027	\$121,172,301
Annual Net Budget	\$22,841,372	\$23,282,846	\$23,642,230	\$23,767,957
Annual Net Variance	\$641,991	\$217,503	\$50,377	\$1,664,625
Variance as a % of Gross Budget	0.6%	0.2%	0.0%	1.4%



2020 Budgeted Full Time Equivalent (FTE)



Management:	8.0	FTE
Non-Union	7.0	FTE
Local 543	59.5	FTE
Total	74.5	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Hsg. Ser./WECHC Lower Subsidy Pymts	\$0	\$837,523	\$837,523
WECHC Covid-19 Deficit	(\$369,963)	\$0	(\$369,963)
Federal Block Funding Loss	\$0	(\$309,101)	(\$309,101)
Hsg Serv. / WECHC County Rev. Increase	\$0	\$69,668	\$69,668
CHPI	\$0	(\$4,118)	(\$4,118)
Emergency Preparedness	\$0	\$917	\$917
Child. Services County Revenue Increase	\$0	\$68,584	\$68,584
Childcare/Early On surplus (not utilized)	\$0	\$343,525	\$343,525
Childcare-Post Closing Municipal Contributi	\$0	\$841,614	\$841,614
Early On Redeployed Staff	(\$379,029)	\$0	(\$379,029)
Pathway to Potential Surplus/(Deficit)	\$571,484	(\$6,479)	\$565,005
Net Total	(\$177,508)	\$1,842,133	\$1,664,625

HOUSING & CHILDREN SERVICES

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$1,664,625** **Surplus**

As detailed below, a combined year-end City surplus of **\$1,664,625** was realized for Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC).

Housing Services and Windsor Essex Community Housing Corporation realized a combined surplus of **\$228,127**. Housing realized a net city surplus of **\$837,523** due to lower mandated subsidy payments being required by WECHC and other service providers in 2020, as well as from the reconciliation of service provider fiscal year-end reports. This surplus was offset by a WECHC Covid-19 net city deficit of **(\$369,963)** as a result of the purchase of Personal Protective Equipment (PPE), increased cleaning expenses, increased capital expenses related to offices renovations to ensure staff and visitors are safe. In addition, WECHC experienced additional costs related to Information Technology and other expenses to allow staff to work from home and maintain physical distancing during the pandemic. Also reducing the surplus was a net City deficit of **(\$309,101)** due to the loss of Federal Block Funding from the Federal government. Adding to the surplus was higher than budgeted County revenue of **\$69,668** as weighted assessment rates changed after the budget was set.

The Community Homelessness Prevention Initiative (CHPI) budget realized a small City deficit of **(\$4,118)** due to staffing cost.

Emergency Preparedness has realized a small year end surplus of **\$917** as a result of a prior year recovery of expense.

Children's Services realized a year-end surplus of **\$874,694**. Of this surplus, **\$68,584** is attributed to higher than budgeted County revenue as a result of the weighted assessment rates shifting after the budget was set. Lower expenditures from the closure of the Childcare and Early On centres added **\$343,525** to the City surplus. This surplus was offset by a net city Covid deficit of **(\$379,029)** due to re-deployment of Early On staff to other departments to assist with Covid19 Pandemic requirements. After the closing of the City's fiscal year, the Ministry of Education announced a one-time reduction of the 2020 Municipal Contribution requirement. This savings added **\$841,614** to net City surplus.

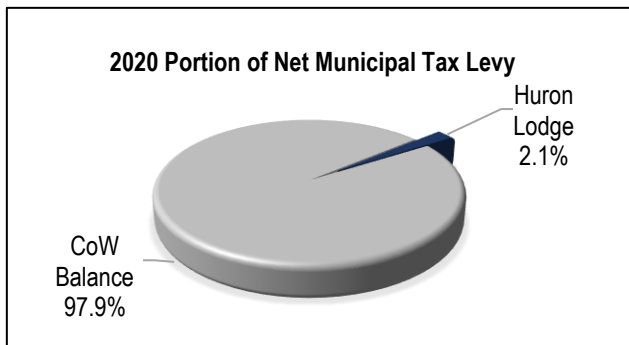
Pathway to Potential (P2P) realized a year end net city surplus of **\$565,005** primarily due to the impact of COVID -19. Savings of **\$408,205** for Recreation programs and **\$163,279** for Transit's Affordable pass program (APP) based on year end actuals. Recreation programming was unavailable or limited, and Transit Windsor operated on a modified service schedule, including free ridership during the Emergency Closure period. Any P2P Recreation or APP saving realized in Housing & Children's Services, will be offset by corresponding revenue losses in Recreation and Transit departments. Small prior year adjustments reduced the surplus by **(\$6,479)** bringing the total P2P program surplus to \$565,005.

HURON LODGE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$15,600,256)	(\$16,109,537)	(\$16,508,537)	(\$16,950,506)
Annual Expense Budget	\$22,883,479	\$23,427,040	\$23,995,061	\$24,747,809
Annual Net Budget	\$7,283,223	\$7,317,503	\$7,486,524	\$7,797,303
Annual Net Variance	(\$77,582)	(\$131,868)	\$2,296	\$1,033,330
Variance as a % of Gross Budget	(0.3%)	(0.6%)	0.0%	4.2%



2020 Budgeted Full Time Equivalent (FTE)



Management:	8.0	FTE
Non-Union	4.0	FTE
ONA:	23.0	FTE
Local 543	170.7	FTE
Total	205.7	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Ministry of Long-Term Care Funding	\$1,740,108	\$661,191	\$2,401,299
Accommodation Revenue	\$0	(\$69,577)	(\$69,577)
Equipment	(\$73,145)	(\$23,246)	(\$96,391)
Purchased Services	(\$122,841)	\$15,279	(\$107,562)
Supplies	(\$268,049)	(\$15,431)	(\$283,480)
Salary	(\$777,583)	(\$33,376)	(\$810,959)
Net Total	\$498,490	\$534,840	\$1,033,330

HURON LODGE

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$1,033,330** **Surplus**

Ministry of Long-Term Care (MLTC) Funding: \$2,401,299

Huron Lodge's surplus in the Ministry of Long-Term Care (MLTC) funding account is primarily due to COVID-19 funding in the amount of \$1,740,108. Other Per Diem increases of \$661,191 add to the surplus.

The MLTC provided COVID-19 funding in the amount of \$1,659,031 which was used for the prevention and containment expenses directly related to the COVID-19 pandemic. Examples of eligible expenditures include incremental costs for supplies, equipment, additional salary costs and purchased services. Please note, there is an overall surplus in the COVID-19 variance as some Huron Lodge COVID-19 expenditures are expensed in other operating departments with the entire MLTC funding residing in the Huron Lodge department. Examples of this would be pandemic pay and regular salary costs of deployed employees, employer corporate costs related to the pandemic pay as well as some fringe benefit costs which were recovered by the MLTC and are not part of this variance report.

The MLTC also provided \$81,077 in COVID-19 funding to offset lost Accommodation Revenue as a result of suspending the regular accommodation rate increases due to COVID-19 in 2020. The MLTC delayed accommodation rates to provide relief to residents and families that may be experiencing financial challenges due to COVID-19. The corresponding deficit in the Accommodation Revenue account is described below.

Huron Lodge's Per Diem revenue saw a substantial increase of \$661,191 predominately due to the Case Mix Index (CMI) increase which adjusts the Nursing and Personal Care Per Diem for the home's resident acuity. The CMI is calculated based on resident health assessments submitted to the MLTC. Huron Lodge has seen an overwhelming decline in the health of the residents as proven in the CMI adjusted funding. As described in report C 240/2020 and approved by council on December 21, 2020, Huron Lodge is adding 14 FTE in order to provide the necessary level of care with the annualized Per Diem funding increase of \$1,074,000. The 2021 budget has been updated to include the funding and offsetting staffing expenditures with a zero impact to the tax levy.

Accommodation Revenue: (\$69,577)

The MLTC suspended Long-Term Care Home accommodation rate increases in 2020. Rate increases which were scheduled for July 1, 2020 are deferred to July 1, 2021. The MLTC provided funding to offset this lost revenue. The deficit in this account is offset by a portion of the surplus discussed in the MLTC funding category above.

Equipment: (\$96,391)

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

HURON LODGE

Purchased Services: (\$107,562)

Huron Lodge incurred additional costs of (\$122,841) for security and caretaking purchased services directly related to COVID-19 prevention and containment activities. Security services protect the entrance and exit points of the building. Due to the pandemic environment and the new visitor policy in place, additional security hours are required in order to have a post at the visitor entrance as well as the main entrance. Furthermore, the security personnel aid in the sanitizing of all items entering the facility as well as support the screener functions. The Security personnel oversee all products and people who enter and leave the building and contribute (\$16,256) to the deficit. The caretaking services at Huron Lodge are a purchased service. In order to meet the increased legislative requirements for enhanced cleaning protocols, the hours in which the caretaking service provider increased which contribute (\$106,585) to the deficit. A small surplus in the spiritual care and physiotherapy categories bring the total deficit for purchased services to (\$107,562).

Supplies: (\$283,480)

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, sanitizing agents are 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.

Salary Accounts: (\$810,958)

The deficit in salary accounts ended the year in a deficit position of (\$810,958). Additional shifts in the nursing and dietary divisions were required at Huron Lodge due to resident need and the COVID-19 pandemic environment. The Residents at Huron Lodge are frailer with more complexities than in previous years as proven in the CMI increase which triggered the substantial MLTC Per Diem funding increase. Furthermore, additional duties have been downloaded to the staff as a result of the COVID-19 pandemic. For instance, funeral home coroners do not enter the facility and all steps when the death of a resident occurs lies with the nursing staff. The implementation of enhanced infection control to prevent the spread of infections requires all personnel assist. Residents returning from hospital, newly admitted residents and any residents experiencing signs of infectious disease are required to self-isolate for 14 days in their rooms. This requires additional resident care hours for one-on-one care, application and removal of PPE and enhanced symptom monitoring. Since residents are required to remain 6 feet apart for meals, additional staff are required for serving, feeding, porting residents, monitoring residents in the dining room. Managing essential visitors on the units requires additional infection control and ensure compliance of PPE application and removal. The provision of required staffing is ultimately the responsibility of the licensee and homes are legislated to have a staffing plan which addresses the needs of the residents.

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.

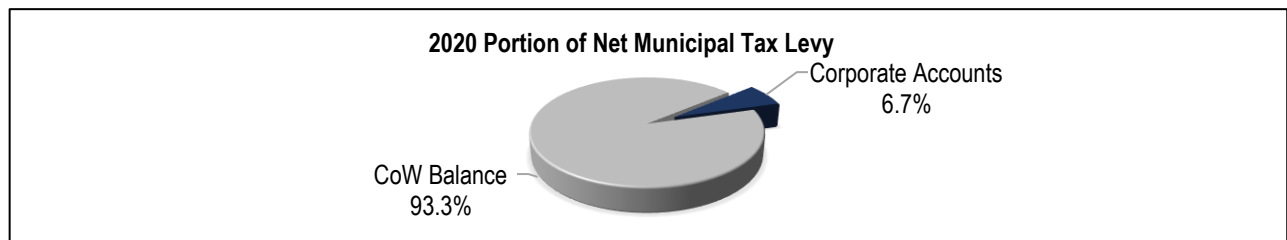
At any time, the Ministry of Long-Term Care may increase restrictions which will likely result in negative variances in various expense categories. Huron Lodge continues to provide the most up-to-date expense data to the MLTC which has triggered additional funding beyond the initial cash-flow for COVID-19 funding for 2020.

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	2017	2018	2019	2020
Annual Revenue Budget	(\$200,932,217)	(\$205,382,413)	(\$216,031,073)	(\$217,748,697)
Annual Expense Budget	\$220,184,625	\$228,641,359	\$237,806,759	\$242,097,940
Annual Net Budget	\$19,252,408	\$23,258,946	\$21,775,686	\$24,349,243
Annual Net Variance	\$1,245,869	\$2,329,094	\$1,682,005	\$3,648,165
Variance as a % of Gross Budget	0.6%	1.0%	0.7%	1.5%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
OLG Casino Revenue	(\$8,945,436)	\$0	(\$8,945,436)
YQG & Windsor-Detroit Tunnel Dividends	(\$2,000,000)	\$0	(\$2,000,000)
Interest on Investments	(\$1,251,800)	\$0	(\$1,251,800)
Net Tax Write-Offs	(\$763,410)	\$0	(\$763,410)
Other Funding Sources Recoveries	(\$739,562)	\$0	(\$739,562)
Municipal Accommodation Tax (MAT)	(\$697,861)	\$0	(\$697,861)
Interest & Penalties	(\$1,200,000)	\$578,135	(\$621,865)
Capital Interest Income	(\$406,210)	\$0	(\$406,210)
Bad Debt Expense	(\$301,938)	\$0	(\$301,938)
CIP Grants	\$0	(\$278,332)	(\$278,332)
Workforce Management Project (WFM)	(\$150,000)	\$0	(\$150,000)
Waiver of Fees	\$0	(\$85,020)	(\$85,020)
Travel, Training & Conference Savings	\$495,000	\$0	\$495,000
Pandemic Pay Savings	\$559,847	\$0	\$559,847
Corporate Salary & Wage Provision	\$0	\$960,326	\$960,326
Fringe Benefits	\$2,000,000	(\$518,793)	\$1,481,207
Corporate Utilities	\$1,710,167	\$253,551	\$1,963,718
Safe Restart Grants	\$15,947,107	(\$1,532,551)	\$14,414,556
Other Miscellaneous	\$3,668	\$11,277	\$14,945
Net Total	\$4,259,572	(\$611,407)	\$3,648,165

CORPORATE ACCOUNTS

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$3,648,165** **Surplus**

OLGC Casino Revenue: (\$8,945,436)

Caesars Windsor, along with many other establishments in the city, has been closed during the pandemic. Due to these closures 2020 slot revenue has resulted in an \$8.9M deficit.

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. These restrictions have resulted in a \$2M deficit in the City's operating budget comprised of \$1M dividends that have not been received from each of these entities in 2020.

Interest on Investments: (\$1,251,800)

A deficit of (\$1,251,800) in Interest Income due to COVID-19 as a result of retaining higher than normal cash balances in bank accounts which generated nominal interest to ensure that cash flow requirements were met until such time as Provincial funding was known. Investments which matured where not renewed in full and portions of available funds were invested at lower yields than previously available. Funds retained in bank accounts were also subject to lower yields as a result of the Federal Governments actions to drop interest rates a total of three (3) times since January 1, 2020. The current Federal overnight rate is 0.25%.

Net Tax Write-offs: (\$763,410)

Property Tax Vacancy Rebates: (\$500,000)

A deficit of (\$500,000) in Property Tax Rebates as the result of COVID-19 impacts on many commercial business operators who were forced to periodically cease operations in 2020. The City of Windsor maintains a property tax rebate program that provides commercial and industrial property owners with an annual tax rebate on occupied property that meets the conditions of being vacant. Property owners have until February of the year following the taxation year in which to apply for the property tax rebate.

Property Tax Relief: (\$263,410)

As a result of an application submitted by a property owner, property tax relief in the amount of (\$263,410) was expensed in 2020. This expense is directly related to the reconfiguration of a hotel into an accommodation facility for hospital staff, a direct result of actions taken in response to COVID-19. This expense, is considered to be one-time in nature and is in addition to what would normally be provided in a given year as a result of municipal property tax relief programs.

Other Funding Sources Recoveries: (\$739,562)

This deficit represents an offset to various surpluses within the "Other Funding Sources" such as the Off Street Parking Reserve, Sewer Surcharge Reserve, Building Permit Reserve and Provincially Funded Programs. This represents a deficit for accounting purposes only.

CORPORATE ACCOUNTS

Municipal Accommodation Tax (MAT): (\$697,861)

A deficit of (\$697,861) in Municipal Accommodation Tax due to the sever impact of COVID-19 on the hotel industry with many facilities being partially or fully closed beginning on or around mid-March. The impacts of these closures were not as great as anticipated due to hotels reopening and restriction easing during the summer months.

Interest & Penalties: (\$621,865)

A deficit of (\$621,865) in interest and penalties as a result (\$1,200,000) in foregone revenue due to Covid-19 on waived interest and penalties for property taxes until the end of June 30, 2020, offset by \$578,135 which has been levied against taxpayers who have remained or who have subsequently fallen into arrears.

Capital Interest Income: (\$406,210)

A year-end deficit of (\$406,210) is largely due to declining interest rates resulting from the Bank of Canada's response to the economic fallout of COVID-19.

Bad Debt Expense: (\$301,938)

A deficit of (\$301,938) in Bad Debt Expense is a result of an increased provision for doubtful customer accounts which have balances owing to the City and may not be collected in full. These amounts are owing from customers who have contracted with the city for services however due to the impact of COVID-19 are unable to pay the balance owing. These balances are unsecured in that the amounts cannot be added to property taxes. While collection activity will be pursued, the amounts will be included in the annual provision for doubtful accounts. Any recovery of an amount will be recognized as revenue in the year that it is received.

CIP Grants: (\$278,232)

A deficit of (\$278,232) in CIP Grants is due to an additional grant that was made available to property owners which were determined after the 3rd quarter projection.

Workforce Management Project (WFM): (\$150,000)

Due to COVID-19 the Workforce Management System (WFM) was not able to adhere to the planned go-live schedule for 2020. In 2020, work effort by project resources had to be redirected to assist with the pay implications of COVID-19 such as, Pandemic pay for essential workers and a modified go-live plan. The project team was limited by social distancing restrictions to provide system training to employees that required in-person training sessions. Approximately 400 employees were added in 2020 when the City of Windsor moved to stage 3 of the pandemic. Therefore, the one-time dollars previously approved for the project are still required to continue the implementation of the WFM system in a phased-in approach for the remaining groups. The variance of (\$150,000) represents the deficit in funding resulting from the redirection of the project team's efforts related to COVID-19.

CORPORATE ACCOUNTS

Waiver of Fees: (\$85,020)

In 2012, Council approved a new Waiver of Fees policy to provide a consistent and systematic approach in assessing requests for waiving fees for the various services that the City offers. In addition to approving the policy, Council also approved the recommendation that a corporate account be established to track all costs related to the waiver of fees. Fees approved in 2020 amount to \$85,020 consisting of \$46,910 for Habitat for Humanity, \$27,030 for the Windsor International Film Festival (WIFF), and \$11,080 for Drive-in Concert Series. No specific operating budget allocation has been approved related to the Waiver of Fees policy.

Corporate Travel, Training & Conference Savings: \$495,000

In light of the current pandemic, a majority of training and conference opportunities were cancelled in an effort to minimize the spread of the virus. As a result, savings in travel, training and conference accounts have been realized corporate wide.

Pandemic Pay Savings: \$559,847

A pandemic pay surplus of \$559,847 due to COVID-19 is related to the Social Service Relief Fund (SSRF) and Reaching Home (RH) Program.

Corporate Salary & Wage Provision: \$960,326

The Corporate Provision account has resulted in a year-end surplus of \$960,326. 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 Benefits: \$1,481,207

Green Shield Canada: \$2,010,009

Due to the closures throughout the year as a result of COVID-19, medical and dental benefits provided through Green Shield have resulted in an annual estimated savings of approximately \$2 million. The balance of the overall surplus totalling \$800,000 was transferred, as per normal practice, to the Fringe Rate Stabilization Reserve Fund.

Short Term Disability Program - Transit Windsor: (\$181,540)

The Short Term Disability Program for Transit Windsor ended the year in a Non-COVID deficit of (\$181,540) due to increased claim activity.

Long Term Disability (LTD) Payments: (\$95,259)

LTD Payments ended the year in a Non-COVID deficit of (\$95,259) 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. In addition, a Transit Windsor settlement increased the cap on the LTD payments, which in turn increased the premiums paid.

Group Life Insurance: (\$196,408)

The Group Life Insurance account ended the year in a Non-COVID deficit of (\$196,408) resulting primarily from a shortfall in budgeted funds. This shortfall has been addressed through an increase approved within the 2021 budget.

CORPORATE ACCOUNTS

Other Corporate Fringe Benefits: (\$55,595)

The balance of the Corporate Fringe Benefit accounts (Canada Pension Plan, Employment Insurance, Employer Health Tax, Sick Leave Gratuity and OMERS) ended the year in a Non-COVID net deficit of (\$55,595) which represents 0.1% of the Corporation's overall fringe benefit budget.

Corporate Utilities: \$1,963,718

The analysis below for Electricity, Water and Natural Gas is reflective of information available for the months of January to July 2020. District Energy analysis is reflective of year to date June data.

Electricity: \$1,261,920

Electricity has resulted in a surplus of \$1,261,920 primarily driven by a savings of \$1,107,082 related to the shut down of various facilities as a result of COVID-19. A Non-COVID related Surplus of \$154,838 is attributed to savings across various locations.

Water: (\$210,022)

Water has resulted in an overall deficit of (\$210,022) primarily driven by a (\$544,039) increase in sewer surcharge rates. This is offset by consumption decreases mainly from Arenas and pools amounting to \$334,017 related to COVID-19.

Natural Gas: \$834,974

Natural Gas has resulted in a surplus of \$834,974. The consumption/cost decrease is a result of the following factors: The CHP at WIATC did not operate in 2020 resulting in a \$350,000 surplus, formulation error during 2020 budget preparations \$160,000 surplus, overstated WBPF consumption adjustment \$245,135 surplus and projected COVID savings related to the shut down of various facilities \$80,021 surplus.

District Energy: \$76,846

District Energy has resulted in an overall surplus of \$76,846. Consumption decreases related to COVID-19 amount to \$189,047. This is offset by a cost increase of (\$112,201) as a result of DEW rate adjustments which is currently the subject of further review and analysis by City administration and Enwin staff

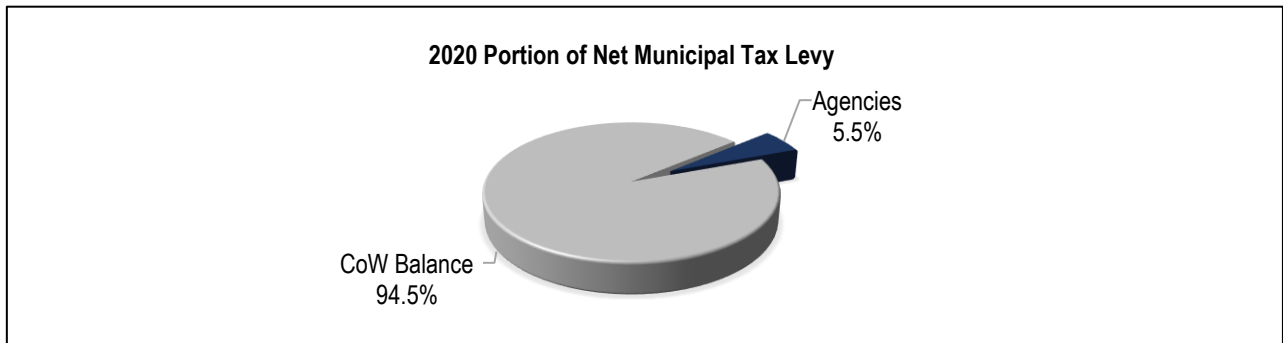
Government Funding (COVID): \$14,414,556

A surplus of \$14,414,556 in Safe Restart Grants is the result of Government funding received to assist in mitigating \$15,947,107 in COVID related deficits offset by a (\$1,411,697) transfer to the Off Street Parking Reserve and a (\$120,854) transfer to the Sewer Surcharge Reserve.

AGENCIES

DEPARTMENTAL OVERVIEW

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$100,598)	(\$825,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$18,010,674	\$20,195,286	\$19,420,107	\$19,996,396
Annual Net Budget	\$17,910,076	\$19,369,688	\$19,319,509	\$19,895,798
Annual Net Variance	\$504,004	\$429,914	\$376,627	\$1,056,508
Variance as a % of Gross Budget	2.8%	2.1%	1.9%	5.3%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
EMS / Land Ambulance	\$0	(\$42,570)	(\$42,570)
Essex Region Conservation Authority (ERC)	\$0	(\$63,737)	(\$63,737)
Handi Transit	\$0	\$58,835	\$58,835
Windsor Essex County Health Unit	(\$283,295)	\$1,387,275	\$1,103,980
Net Total	(\$283,295)	\$1,339,803	\$1,056,508

AGENCIES

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$1,056,508** **Surplus**

EMS / Land Ambulance: (\$42,570) Deficit

The year-end deficit of (\$42,570) consists of (\$37,010) in accruals from prior years that are no longer anticipated to materialize and (\$5,560) related to the City's share for the current year. Both instances are related to a shortfall in Provincial funding.

Essex Region Conservation Authority (\$63,737)

The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and will result in a (\$63,737) deficit.

Handi Transit \$58,835

Handi Transit ended 2020 with a \$98,835 overall surplus. \$36,300 of this total surplus was due to Covid19 impacts and provided by the Transit Safe Restart Grant funding to mitigate the Covid19 pressures incurred during the year. Due to the pandemic, Handi Transit experienced a reduction in ridership which resulted in reduced revenue. Handi Transit also incurred additional expenses for building and vehicle cleaning in order to ensure all areas met Covid19 cleaning requirements. The agency did see savings in the salary and wage accounts due to a reduction in temporary employees required to provide necessary service, which assisted to offset the Covid19 additional pressures.

The current agreement between the City and Handi Transit is currently in the process of being updated and one of the planned revisions is the ability for Handi Transit to retain a cumulative surplus of \$40,000 as a contingency to offset future annual variances in risk areas such as vehicle maintenance, fuel prices, etc. Any surplus in excess of the cumulative \$40,000 would be returned to the City on an annual basis. Given the new agreement is expected to be completed shortly, it was recommended that Handi Transit retain \$40,000 of the 2020 surplus and the remaining balance of \$58,835 be returned to the City.

Windsor Essex County Health Unit: \$1,103,980

The Windsor-Essex County Health Unit has communicated an overall surplus of \$700,902 for the 2019 year plus \$686,373 for the 2020 year, which are presently under review with the Ministry and will be returned to the City once approved. A budget amendment amount was paid in 2020 due to the pandemic in the amount of (\$466,726) of which \$183,431 is estimated will be returned to the City, the amount is presently under review with the Ministry. These amounts have been accrued in the City's books for 2020.

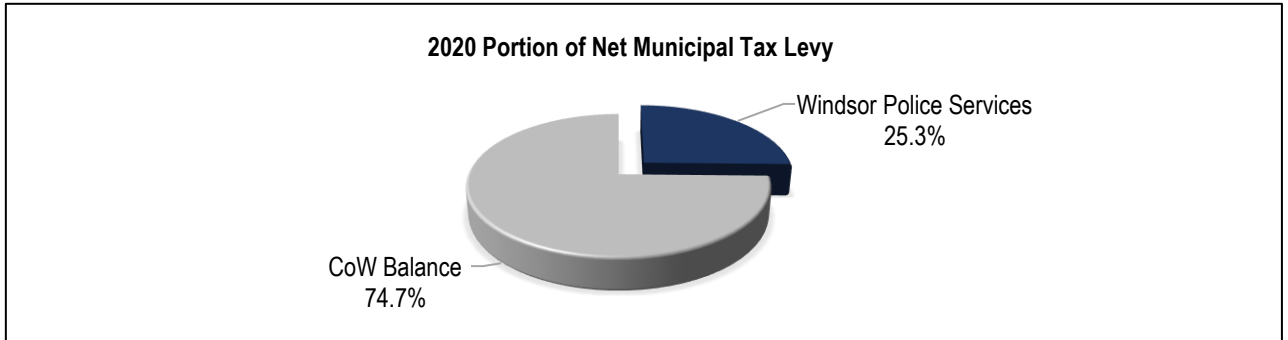
The Windsor-Essex County Health Unit (WECHU) received funding approvals from the Ministry of Health for base funding in August of 2020. Included in the base funding approval was mitigation funding for the 2020 and 2021 calendar years for \$1,260,800, for the change in the funding model. In the final quarter of 2020, the Ministry of Health approved one-time funding for extraordinary costs associated with the COVID-19 pandemic response of \$2,512,600. The WECHU does not anticipate a deficit requiring additional funding from the obligated municipalities for the year-ended December 31, 2020.

WINDSOR POLICE SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$10,336,742)	(\$11,656,835)	(\$17,775,338)	(\$17,364,207)
Annual Expense Budget	\$92,773,764	\$95,600,360	\$106,512,992	\$109,490,813
Annual Net Budget	\$82,437,022	\$83,943,525	\$88,737,654	\$92,126,606
Annual Net Variance	(\$148,382)	(\$587,065)	(\$480,124)	\$571,091
Variance as a % of Gross Budget	(0.2%)	(0.6%)	(0.5%)	0.5%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Revenues	\$0	\$0	\$0
Expenses	\$571,091	\$0	\$571,091
Net Total	\$571,091	\$0	\$571,091

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$571,091** **Surplus**

WINDSOR POLICE SERVICES

Revenues:

Overall, revenue targets were achieved despite the COVID-19 pandemic

Expenses:

WPS Administration recognized early in the year the financial pressures imposed by the COVID-19 pandemic. In response to these pressures, WPS adapted quickly and deployed very stringent cost mitigation measures to reduce their limited discretionary spending. Savings were realized in forgone travel, training, community outreach programs, and other initiatives. The net impact of these temporary cost mitigation measures has realized a net savings of \$571,091.

□

OFF STREET PARKING RESERVE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary Gapping	\$0	\$159,249	\$159,249
Miscellaneous Operating Supplies	\$128,264	\$0	\$128,264
Equipment Purchases and Maintenance	\$0	\$60,000	\$60,000
Overtime	\$38,257	\$0	\$38,257
Immaterial Line by Line	\$0	\$37,280	\$37,280
Utilities	\$33,858	\$0	\$33,858
Professional Contracted Services	\$13,655	\$0	\$13,655
Revenue - Daily, Monthly	(\$1,625,731)	\$0	(\$1,625,731)
Net Total	(\$1,411,697)	\$256,529	(\$1,155,168)

VARIANCE DESCRIPTION

The department ended the year with a variance of: **(\$1,155,168)** *Deficit*

Budgeted Transfer to Reserve	Actual Transfer from Reserve	Year-End Surplus
\$1,038,789	\$1,295,318	\$256,529

The On-Off Street Parking Division has finished 2020 with an overall COVID related net deficit of (\$1,411,697) and an overall surplus transfer to the On-Off Street Parking reserve of \$256,529 related to the net NON-COVID variances for the year.

Due to the ongoing pandemic, several expense surpluses were realized for 2020 related to miscellaneous operating supplies, overtime, utilities, and contracted services. All expense surpluses realized for the year are a result of cost savings related to reduced services and reduced usage across the Parking Division. An overall revenue deficit of (\$1,625,731) was also realized for the year related to revenue from all sources in garages, lots, and at meters due to the pandemic and reduced parking.

In addition to the deficit realized related to the on-going pandemic, On-Off Street Parking also had several expense surpluses netting \$256,529 related to salary gapping, equipment, and other immaterial line-by-line variances not directly 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	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Pollution Control			
Salary & Wages	(\$16,473)	\$468,938	\$452,465
Sewage Treatment	\$0	\$388,679	\$388,679
Other General Revenue	\$0	\$224,982	\$224,982
Immaterial line-by-line	\$0	(\$49,894)	(\$49,894)
Purchased Services	(\$1,286)	(\$147,437)	(\$148,723)
Utilities & Taxes	\$0	(\$153,492)	(\$153,492)
Operating & Maintenance	(\$24,647)	(\$350,754)	(\$375,401)
Minor Capital	\$0	(\$1,321,640)	(\$1,321,640)
PW Operations			
Salary & Wages	\$0	\$514,210	\$514,210
Immaterial line-by-line	\$0	\$139,194	\$139,194
Equipment Rentals	\$0	\$31,240	\$31,240
Operating & Safety Expenses	(\$78,448)	\$0	(\$78,448)
Sewer Repairs-Ojibway Cae-In	\$0	(\$223,971)	(\$223,971)
Overland Flood Mitigation	\$0	(\$281,403)	(\$281,403)
Contracted Services	\$0	(\$428,423)	(\$428,423)
Other Sewer Surcharge Related Expenses			
General Expenses	\$0	\$658,048	\$658,048
Surcharge Revenues	\$0	\$68,328	\$68,328
Net Total	(\$120,854)	(\$463,395)	(\$584,249)

VARIANCE DESCRIPTION

The department ended the year with a variance of: (\$584,249) Deficit

Pollution Control

Pollution Control is reporting an overall deficit of (\$983,024) from its Sewer Surcharge funded operations.

Key Highlights:

- The department is reporting a surplus of \$452,465 in Labour and Benefits net of work authorization recoveries, mostly due to gapping of hourly staff. Offsetting this is (\$16,473) in additional expenses in overtime and shift premiums that were needed due to COVID-19.
- Revenues received from WUC for the processing of backwash have added a \$388,679 surplus.
- Revenues received from Sewage Treatment contribute a \$224,982 surplus due to higher flows throughout the year.
- Miscellaneous item deficit totalling (\$49,894) make up the remaining net deficits in the area.

SEWER SURCHARGE RESERVE

- Offsetting these surpluses included a shortfall in Purchased Services (\$148,723). Emergency expenses that are caused by aging facilities were needed to keep the plant running. Included in this was the emergency work completed on damaged sludge line and re-lining of Tank #3, new overhead door at Pump Stations, VFD redesigning of main pump house and flushing of the diesel tank. In addition to the emergency expense, there was an increase in vehicle rentals as more were needed due to COVID social distancing guidelines. However, as it was an internal expense it was not included as part of the COVID variance noted above. The COVID deficit of (\$1,286) was due to port a john rental needed for drivers coming to the plant.
- The department is also reporting a deficit of (\$153,492) in Utilities and Taxes. The Utilities contributed \$539,648 in surpluses that was the result of various process and equipment upgrades that increased utilities efficiencies within Pollution Control, as well as a decrease in utility rates. Offsetting this was a deficit of (\$693,140) in taxes. The majority of this deficit was due to 2018, 2019 and 2020 Omit taxes that the LRWRP was required to pay for an increase in MPAC assessment.
- Additionally, further offsetting the surpluses included a deficit in Operating & Maintenance of (\$375,401). Contributing to this deficit was (\$24,647) 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 deficit of (\$327,626) is due to increased Chemicals usage and pricing. A deficit of (\$30,868) is due to increase use of Motor Fuels, which was caused by having to run the diesel power generator for longer periods due to a construction contract which was addressing upgrades to the main pump house.
- Minor Capital expenses offset the previously identified surpluses by (\$1,321,640), with the majority of the expenses being comprised of a deficit of (\$1,272,624) in Maintenance Parts & Materials. This was due to a number of emergency projects as well as aging facilities that require more maintenance as items are breaking down. This included the following projects across Pollution Control: sensor maintenance, new gearboxes at LRWRP, broken down blower that needed specialized repairs, rehabilitation of LRWRP generator #1, transformer replacement at LRPCP, new installation of flow meters, new alum chemical feed pumps and demister at LRWRP or scrubbing dewatering units replaced, BAF parts for improved reliability and UV light system maintenance. Also included in this deficit is (\$26,701) for software for new security door lock and monitoring system.

PW Operations

Public Works Operations has an overall deficit of (\$327,601). Included in this is a surplus of \$684,644 for salary and wage, equipment rentals and net immaterial line-by-line items. These surpluses were a result of vacancies causing salary gapping. Offsetting this is a deficit of (\$428,423) for contracted services for sewer repairs and maintenance as additional contracted services were required due to the vacancies. Additionally, there was a deficit of (\$223,971) related to the sewer repair accounts for the Ojibway sewer cave-in and a deficit of (\$281,403) in the flood response account related to the sandbagging and water level monitoring program in 2020. Due to COVID there were additional operating and safety expenses resulting in a deficit of (\$78,448).

Other Sewer Surcharge Related Items

Other Sewer Surcharge-related expenses are \$658,048 better than planned. This is mainly due to Capital Expenditures which, in anticipation of the delayed implementation of the 2020 fixed and variable rates, were reduced by \$669,274. This is simply due to a timing difference of when rates are implemented and is entirely offset by the reduced Sewer Surcharge Revenues. Refunds and General Expenses, as well as EnWin administrative fee, are also better than budget with \$223,442 and \$15,070 in surpluses, respectively. Sewer Repair and Replacement costs partially offset the above surpluses with (\$279,455) deficit.

The Sewer Surcharge Revenues collected were slightly better than budget resulting in a \$68,328 surplus.

BUILDING PERMIT RESERVE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Staff Gapping	\$0	\$434,945	\$434,945
Permit Revenue Surplus	\$0	\$75,946	\$75,946
Savings From Miscellaneous Expenses	\$0	\$63,199	\$63,199
Indirect Costs	\$0	(\$350,171)	(\$350,171)
Net Total	\$0	\$223,919	\$223,919

VARIANCE DESCRIPTION

The department ended the year with a variance of: **\$223,919** **Surplus**

Administration at year end is reporting a \$574,090 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 2020 totalling \$350,171, the overall transfer to the building permit reserve was a net \$223,919.

Staff Gapping: \$434,945

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: \$75,946

Building permit revenue was projected to have a shortfall at 3rd quarter based on the best information available at that time. However, in the 4th quarter some unexpected applications were received combined with the applications that were already in process, creating a slight surplus to help create the transfer to reserve instead of a draw. 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: \$63,199

The savings achieved was mainly due to lower than anticipated expenses incurred in postage, travel and bank charge fees expenses.

MITIGATING STEPS

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