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CORPORATE SUMMARY

DEPARTMENT	2020 Gross Budget	2020 Net Budget	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection	% of Gross Budget
<u>CITY DEPARTMENTS</u>						
33 Recreation & Culture	\$25,364,844	\$13,350,466	(\$2,200,000)	\$0	(\$2,200,000)	(8.7%)
16 Fire & Rescue	\$51,947,069	\$50,465,903	(\$567,000)	(\$182,000)	(\$749,000)	(1.4%)
9 Council Services	\$11,098,636	\$7,699,385	(\$345,000)	\$0	(\$345,000)	(3.1%)
14 Legal	\$17,542,706	\$6,776,133	(\$700,000)	\$462,000	(\$238,000)	(1.4%)
5 Finance	\$11,632,943	\$6,698,016	(\$538,000)	\$446,000	(\$92,000)	(0.8%)
22 Public Works	\$59,855,262	\$29,225,856	(\$439,000)	\$418,000	(\$21,000)	(0.0%)
7 Information Technology	\$8,224,564	\$6,949,125	(\$75,000)	\$65,000	(\$10,000)	(0.1%)
3 Mayor's Office	\$905,235	\$905,235	\$0	\$0	\$0	0.0%
11 Human Resources	\$6,296,537	\$5,632,658	\$50,000	\$0	\$50,000	0.8%
39 Huron Lodge	\$24,747,809	\$7,797,303	(\$506,000)	\$559,000	\$53,000	0.2%
2 City Council	\$1,031,469	\$846,469	\$43,000	\$12,000	\$55,000	5.3%
4 CAO's Office	\$1,336,637	\$1,336,637	\$0	\$100,000	\$100,000	7.5%
20 Engineering	\$26,928,097	\$1,803,675	(\$67,000)	\$202,000	\$135,000	0.5%
12 Windsor Public Library	\$9,276,250	\$8,204,629	\$138,000	\$0	\$138,000	1.5%
18 Planning & Building	\$11,386,647	\$4,869,545	\$0	\$207,000	\$207,000	1.8%
29 Parks & Facilities	\$41,450,753	\$27,937,707	(\$687,000)	\$1,226,000	\$539,000	1.3%
37 Housing & Children Services	\$121,172,301	\$23,767,957	\$123,000	\$732,000	\$855,000	0.7%
25 Transit Windsor	\$36,294,433	\$15,119,343	\$0	\$1,257,000	\$1,257,000	3.5%
35 Employment & Social Services	\$116,969,007	\$8,086,562	\$1,201,000	\$293,000	\$1,494,000	1.3%
42 Corporate Accounts *	\$242,097,940	\$24,349,243	\$219,000	\$1,405,000	\$1,624,000	0.7%
Sub-Total: City Depts	\$825,559,139	\$251,821,847	<b style="color: red;">(\$4,350,000)	\$7,202,000	\$2,852,000	0.3%
<u>AGENCIES, BOARDS & COMMITTEES</u>						
47 Agencies	\$19,996,396	\$19,895,798	(\$1,345,000)	(\$65,000)	(\$1,410,000)	(7.1%)
49 Roseland Golf & Curling Club **	\$0	\$0	(\$476,000)	\$216,000	(\$260,000)	n/a
50 Police Services	\$109,490,813	\$92,126,606	(\$750,000)	\$750,000	\$0	0.0%
Sub-Total: ABC's	\$129,487,209	\$112,022,404	<b style="color: red;">(\$2,571,000)	\$901,000	<b style="color: red;">(\$1,670,000)	(1.3%)
Net Operating Budget Variance	\$955,046,348	\$363,844,251	<b style="color: red;">(\$6,921,000)	\$8,103,000	\$1,182,000	0.1%
<u>OTHER FUNDING SOURCES</u>						
Off Street Parking Reserve	\$2,844,276	\$0	(\$2,470,000)	(\$30,000)	(\$2,500,000)	(87.9%)
Sewer Surcharge Reserve	\$70,989,803	\$0	(\$65,000)	\$786,000	\$721,000	1.0%
Building Permit Reserve	(\$169,408)	\$0	\$0	\$217,000	\$217,000	(128.1%)
Sub-Total: OFS's	\$73,664,671	\$0	<b style="color: red;">(\$2,535,000)	\$973,000	<b style="color: red;">(\$1,562,000)	(2.1%)
Total Municipal	\$1,028,711,019	\$363,844,251	<b style="color: red;">(\$9,456,000)	\$9,076,000	<b style="color: red;">(\$380,000)	(0.0%)
Windsor Airport (YQG) ***	\$5,442,420	\$2,667,738	<b style="color: red;">(\$3,178,000)	\$0	<b style="color: red;">(\$3,178,000)	(58.4%)
Windsor Detroit Border Link ***	\$12,158,543	\$37,704	<b style="color: red;">(\$6,130,000)	<b style="color: red;">(\$118,000)	<b style="color: red;">(\$6,248,000)	(51.4%)
Total: Including Government Business Enterprises (GBE's)	\$1,046,311,982	\$361,138,809	<b style="color: red;">(\$18,764,000)	\$8,958,000	<b style="color: red;">(\$9,806,000)	(0.9%)

Notes:

* Included in the City's variance is a deficit of \$2 million in forgone dividends from Windsor Airport (YQG) & Windsor Detroit Border Link (WDBL).

** Roseland Golf & Curling Club's gross / net budgets are not funded within the City's net operating budget.

*** The Windsor Airport (YQG) & Windsor Detroit Border Link (WDBL) net budgets are revenue budgets.

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)	\$55,000 *
Variance as a % of Gross Budget	0.7%	5.5%	(0.8%)	5.3%
				* Projected

VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Salary Gapping	\$23,000	\$12,000	\$35,000
Committees of Council	\$20,000	\$0	\$20,000
Net Total	\$43,000	\$12,000	\$55,000

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: \$55,000 Surplus

Salary Gapping: \$35,000

The by-election for Ward 7 was postponed from April until October 5th, 2020. A new Councillor will start in the middle of October, resulting in a savings in salary of approximately \$35,000 (January until October).

Committees of Council: \$20,000

The Committees of Council are anticipating a \$20,000 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%

* Projected

VARIANCE DESCRIPTION

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

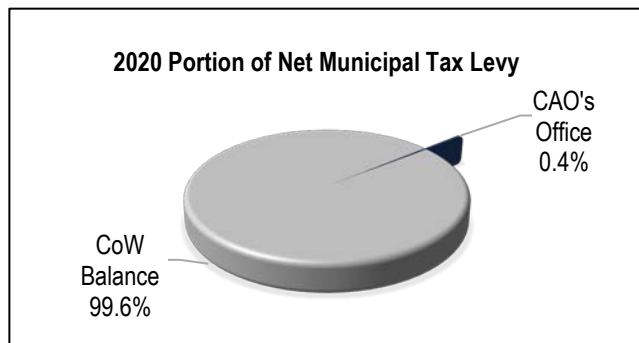
No significant variances projected at this time.

CAO'S OFFICE


DEPARTMENTAL OVERVIEW

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

Financial Summary	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	\$100,000 *
Variance as a % of Gross Budget	12.9%	12.9%	9.4%	7.5%
				* Projected



2020 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	1.0	FTE
Non-Union:	5.0	FTE
Total	7.0	FTE

VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Salary Gapping	\$0	\$29,000	\$29,000
Various Miscellaneous Accounts	\$0	\$71,000	\$71,000
Net Total	\$0	\$100,000	\$100,000

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: \$100,000 Surplus

The CAO's Office budget contains provisional budgets for corporate matters and it is difficult to anticipate until very close to year end, what these budgets may be used for. Therefore, while a surplus is projected as of 3rd quarter 2020, there is a possibility that a portion of these funds may be used by year end.

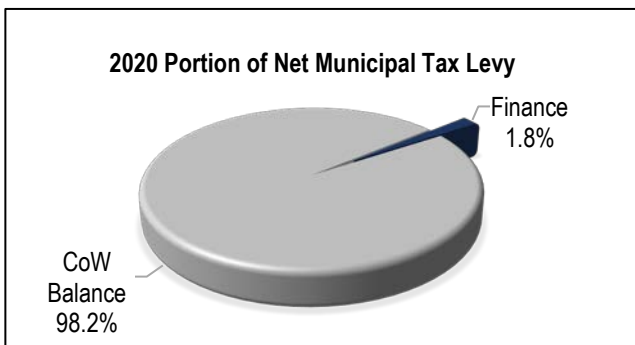
FINANCE

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)	(\$92,000) *
Variance as a % of Gross Budget	0.0%	0.0%	(1.1%)	(0.8%)

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
External Revenues	(\$538,000)	\$288,000	(\$250,000)
Consulting Fees	\$0	\$75,000	\$75,000
Salaries	\$0	\$89,000	\$89,000
Various Miscellaneous	\$0	(\$6,000)	(\$6,000)
Net Total	(\$538,000)	\$446,000	(\$92,000)

FINANCE**VARIANCE DESCRIPTION**

The total departmental year-end variance is projected to be approximately: **(\$92,000)** *(Deficit)*

External Revenue: (\$250,000)

External revenue is trending towards an overall net deficit of approximately (\$250,000). Contributing to this deficit is an estimated shortfall of (\$538,000) directly related to the ongoing pandemic, which includes: (\$195,000) suspension of Tax Lien Registrations resulting from emergency measures that have been implemented, (\$115,000) related to External Tax Inquiries, (\$112,000) related to Letters of Default, (\$100,000) in Ownership Charges, and (\$11,000) which is related to Tax Certificates. Offsetting these shortfalls is an estimated surplus of approximately \$265,000 in Mortgage Administration Fees, and \$18,000 in Administrative Fees.

Salaries: \$89,000

Salaries within the department are currently trending towards a year-end surplus of approximately \$89,000, primarily due to gapping and the timing of recruitments.

Consulting Fees: \$75,000

A year end surplus of \$75,000 is anticipated as a result of decisions to maintain a status quo approach to property tax policy and administration as well as the deferral of the 2021 reassessment by MPAC which resulted in less reliance upon MTE Consulting Services.

Various Miscellaneous: (\$6,000)

Various miscellaneous line items within the department are projected to contribute an estimated deficit of approximately (\$6,000) by year-end.

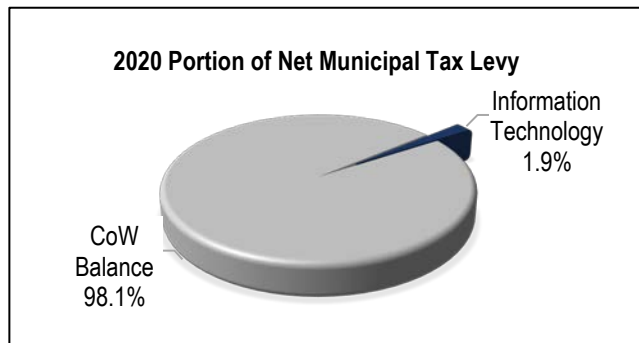
INFORMATION TECHNOLOGY

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	\$8,244,564
Annual Net Budget	\$6,469,296	\$6,678,895	\$6,845,055	\$6,969,125
Annual Net Variance	\$88,104	\$114,264	\$17,909	(\$10,000) *
Variance as a % of Gross Budget	1.1%	1.4%	0.2%	(0.1%)

* Projected



2020 Budgeted Full Time Equivalent (FTE)



Management:	6.0	FTE
Non-Union:	14.0	FTE
Local 543:	44.6	FTE
Total	64.6	FTE

VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
COVID Related Expenditures	(\$75,000)	\$0	(\$75,000)
Salary Gapping	\$0	\$30,000	\$30,000
Various Miscellaneous	\$0	\$35,000	\$35,000
Net Total	(\$75,000)	\$65,000	(\$10,000)

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$10,000) Deficit**

COVID Related Expenditures: (\$75,000)

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: \$30,000

Included in the estimated year-end projection is a surplus of approximately \$30,000 related to salary gapping. Recruitments are currently under way to fill vacancies within the existing staff complement, however, an overall surplus is anticipated by year-end.

Various Miscellaneous: \$35,000

Various miscellaneous line items within the department are projected to contribute an estimated surplus of approximately \$35,000 by year-end.

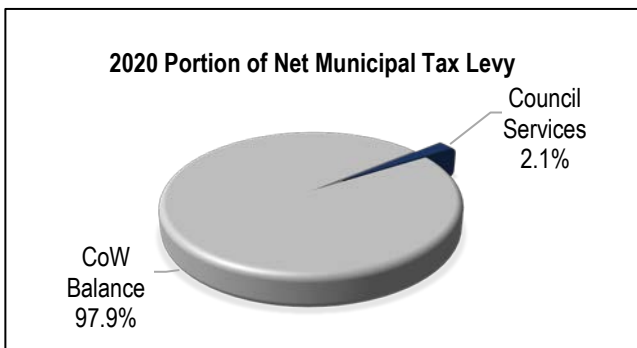
COUNCIL SERVICES

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	(\$345,000) *
Variance as a % of Gross Budget	3.3%	1.7%	0.3%	(3.1%)

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Licensing and Gaming Program	(\$545,000)	\$0	(\$545,000)
Marriage Licences and Civil Ceremonies	(\$100,000)	\$0	(\$100,000)
By-Law Dirty Yards Revenue	(\$50,000)	\$0	(\$50,000)
Staff Gapping	\$310,000	\$0	\$310,000
Miscellaneous Expenditures	\$40,000	\$0	\$40,000
Net Total	(\$345,000)	\$0	(\$345,000)

COUNCIL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$345,000)** *(Deficit)*

Licensing and Gaming Program: (\$545,000)

The Policy, Gaming, Licensing and Enforcement division is projecting a deficit of (\$400,000) 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 (\$145,000) in business licence sales is forecasted due to business closures and 60% of taxis are not expected to renew their licences in 2020.

Marriage Licences and Civil Ceremonies: (\$100,000)

Council Services is expecting to have a deficit of (\$100,000) 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: (\$50,000)

By-law officers were only enforcing social distancing from April – June, not resuming normal By-law enforcement until June 1st 2020, which is resulting in a forecasted deficit of (\$50,000) related to by-law revenue.

Salary Gapping: \$310,000

An overall savings of \$310,000 is forecasted from Council Services and Policy, Gaming and Licensing. A surplus of \$200,000 is the result of vacant positions in Council Services throughout 2020 and some employees being on unpaid leave of absence due to COVID-19. An additional \$110,000 surplus within the Policy, Gaming and Licensing division is due to employees being on unpaid leave of absence due to COVID-19.

Other Miscellaneous Expenditures: \$40,000

The remaining surplus balance is made up of several expenditure accounts being under spent, most notably, office supplies and Pound and Board Fees.

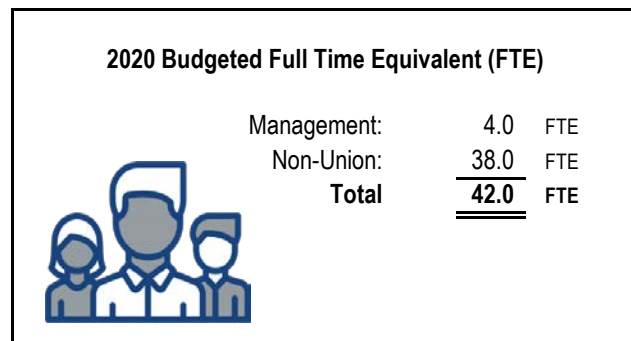
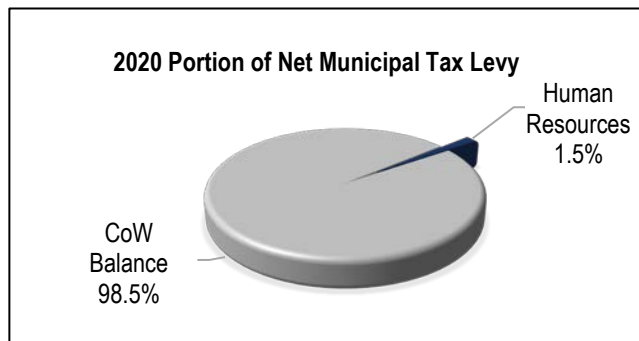
HUMAN RESOURCES

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	\$50,000 *
Variance as a % of Gross Budget	4.2%	0.1%	2.2%	0.8%

* Projected



VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Various Programs	\$50,000	\$0	\$50,000
Net Total	\$50,000	\$0	\$50,000

VARIANCE DESCRIPTION

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

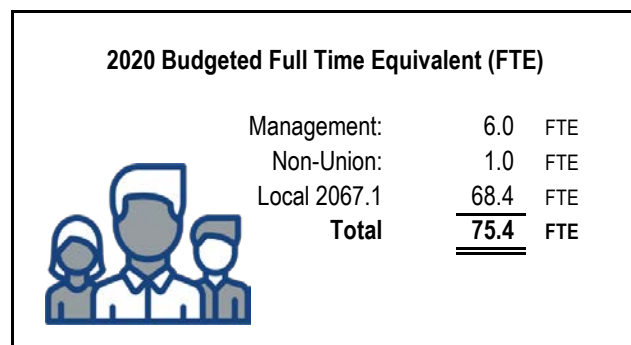
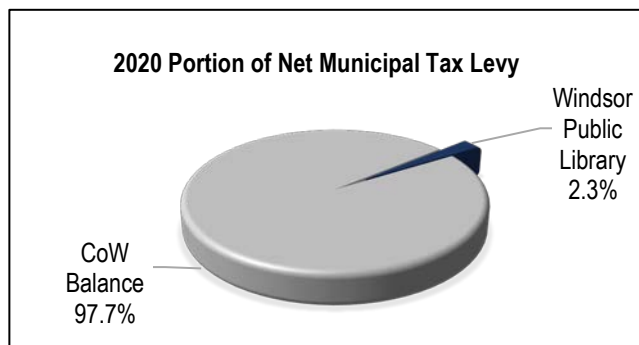
WINDSOR PUBLIC LIBRARY

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	\$138,000 *
Variance as a % of Gross Budget	1.9%	3.4%	3.0%	1.5%

* Projected



VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Salary & Benefits	\$345,000	\$0	\$345,000
COVID Related Supplies	(\$105,000)	\$0	(\$105,000)
Lost Revenue	(\$102,000)	\$0	(\$102,000)
Net Total	\$138,000	\$0	\$138,000

WINDSOR PUBLIC LIBRARY**VARIANCE DESCRIPTION**

The total departmental year-end variance is projected to be approximately: **\$138,000** **Surplus**

Salary & Benefits \$345,000 Surplus

Salary savings resulting from branch closures since mid-March and re-opening in stages - bringing back laid-off Pages and supply staff as well as resuming Sunday Service by mid-September have resulted in salary & benefit cost savings estimated to be approximately \$345,000.

COVID Related Supplies (\$105,000) Deficit

Additional costs relating to COVID expenditures including signage, plexi-glass barriers, PPE, cleaning supplies & services are anticipated to be approximately (\$105,000) across all locations.

Lost Revenue (\$102,000) Deficit

Due to the closing of branches and the waiving of overdue fees until the end of the year, fees revenue will be approximately (\$102,000) under budget for the year.

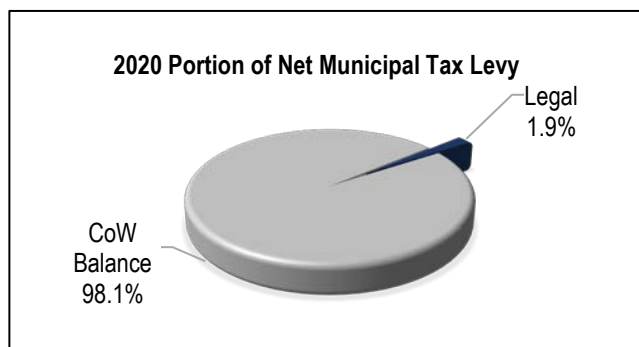
LEGAL

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	(\$238,000) *
Variance as a % of Gross Budget	(9.0%)	(0.5%)	0.9%	(1.4%)

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Provincial Offences Division	(\$700,000)	\$0	(\$700,000)
Risk Management Division	\$0	\$300,000	\$300,000
Legal Division	\$0	\$87,000	\$87,000
Real Estate	\$0	\$75,000	\$75,000
Net Total	(\$700,000)	\$462,000	(\$238,000)

LEGAL**VARIANCE DESCRIPTION**

The total departmental year-end variance is projected to be approximately: **(\$238,000)** **(Deficit)**

Provincial Offences Division: (\$700,000)

The Provincial Offences Division (POA) was impacted greatly by Ministry ordered court closures and suspension of POA timelines due to Covid-19. The substantial impact to revenue is attributed to the order not allowing suspension of driver's licenses, and therefore no action has been required by defendants to pay their fines. Until the removal of the suspension of POA timelines, which will occur on Dec.2, 2020 at the earliest, 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 is also a significant decline in offences issued during the March to October 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. Now located in 400 City Hall, administration is recommending to Council the use of this budget to fund renovations.

Risk Management Division: \$300,000

The \$300,000 in projected surplus is mostly comprised of claim costs and insurance premium surpluses. However, the intention of the department is to transfer any surplus to the Self Insurance Reserve Fund at year-end, as per normal practice to fund that reserve.

Legal Division: \$87,000

\$87,000 projected surplus in external legal fees and salaries due to positional vacancies and a new employee at a lower step than budgeted.

Real Estate: \$75,000

\$75,000 projected salary surplus due to a leave of absence.

MITIGATING STEPS**Provincial Offences Division**

Starting September 14, 2020 the Master Court schedule came back into affect to allow POA to hold remote Early Resolution meetings and pleas. These matters are dealt with and convicted allowing the collection on the outstanding fines.

Also, as of September 28, 2020, remote non-trial court appearances are approved to be held in POA courts which will allow POA to get through the backlog of Part III tickets. This should increase the revenue collected from October onwards as it relates to Part III matters.

POA also continues to strategize collection efforts on previous outstanding offences and will utilize as much court time as able to with available Judiciary resources.

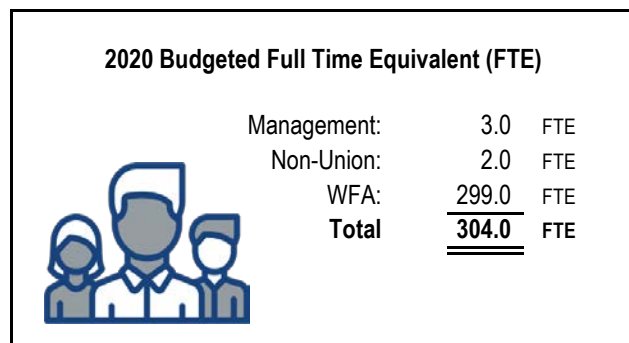
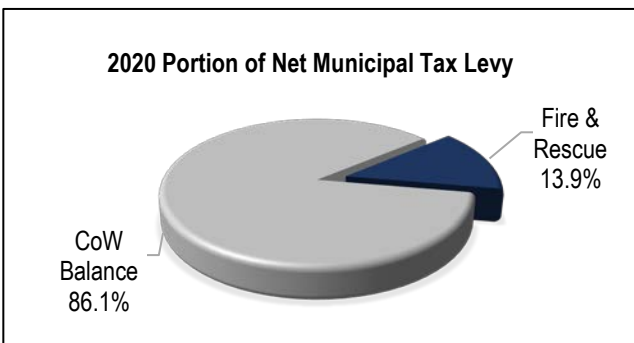
POA will put forward a budget request of one-time funding for projected revenue loss due to Covid-19 in 2021 if the order is in effect passed Dec.2, 2020.

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)	(\$749,000) *
Variance as a % of Gross Budget	0.1%	(1.0%)	(0.2%)	(1.4%)
				<i>* Projected</i>



VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Net Salary Variance	(\$457,000)	(\$182,000)	(\$639,000)
Fire Prevention User Fees	(\$100,000)	\$0	(\$100,000)
PPE & Cleaning Supplies	(\$60,000)	\$0	(\$60,000)
Temp. Addition of Assist. Deputy Fire Chief	(\$30,000)	\$0	(\$30,000)
Miscellaneous Surplus Accounts	\$80,000	\$0	\$80,000
Net Total	(\$567,000)	(\$182,000)	(\$749,000)

FIRE & RESCUE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: (\$749,000) (Deficit)

Net Salary Variance: (\$639,000)

A deficit of **(\$639,000)** is projected in Net Salary variance for WFRS. This consists of overtime, gapping and COVID-19 impact. Overtime is projected to be in the amount of **(\$284,000)** which has reduced significantly by over complement staff since June recruit graduation (Q2 projection was \$550,000 deficit), and gapping shortfall of **(\$125,000)** is due to over complement staff regular salary cost. WFRS also added a projected COVID-19 staffing cost in the event that there is an additional 4 firefighters testing positive at a cost of **(\$230,000)**. Since the beginning 4 FF's have tested positive and 3 resulted in exposure to other staff members. Due to the number of staff involved and length of time for isolation, it becomes a costly event in order to maintain service for emergency calls. Screening and physical distancing protocols were established and PPE was provided to staff to be worn when a 2m distance cannot be maintained which should reduce future impacts associated with a positive case amongst the fire rescue division. No measures can eliminate the risk entirely and the resulting assumption is 4 additional cases resulting in staff quarantines will occur before the end of this year.

Fire Prevention User Fees: (\$100,000)

A deficit of **(\$100,000)** is projected in User fee revenue for Fire Prevention department when activities came to a complete stop due to a provincial shut down of businesses at the beginning of the COVID-19 pandemic. Activities like general inspections slowly began over the summer, while others like summer events continued to be restricted and most of them cancelled.

PPE, Medical and Cleaning Supplies: (\$60,000)

A deficit of **(\$60,000)** is projected for COVID-19 related expenses. Medical, PPE and cleaning supplies usage has increased since March and continues to be in regular use in order to reduce the risk if infection.

Temporary Addition of Assistant Deputy Fire Chief: (\$30,000)

As COVID-19 pandemic came upon us, Fire Chief became involved in the pandemic response full time alongside management of the existing high water situation, resulting in a significant reduction in availability to provide effective management of the fire department. At the same time, operational needs increased significantly in order to mitigate the impact of COVID-19 on internal staff. The hiring of Assistant Deputy Fire Chief on a temporary basis allowed a dedicated person to fill the operational gaps and address the needs of frontline firefighting staff as well as ensure quality. This included establishing new COVID-19 policies, overseeing the implementation of the new procedures and ongoing daily review of incident run reports. This cost was partially offset by a surplus in an existing account but approximately **(\$30,000)** remains unfunded.

Miscellaneous Surplus Accounts: \$80,000

A surplus of **\$80,000** is projected for Fire & Rescue division as a result of provincial shut down of businesses not allowing for regular procurement to occur. Accounts like machinery and equipment, office supplies, publications & manuals, etc. and programs like public education were significantly reduced or cancelled

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.

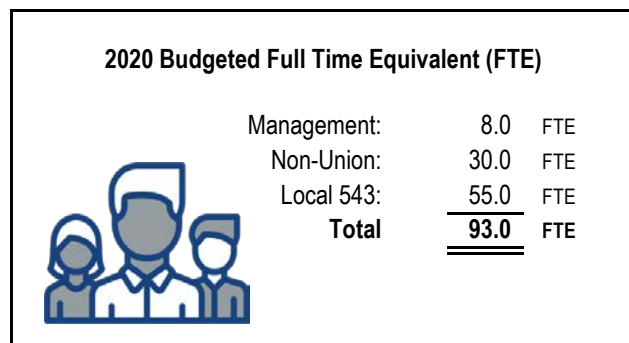
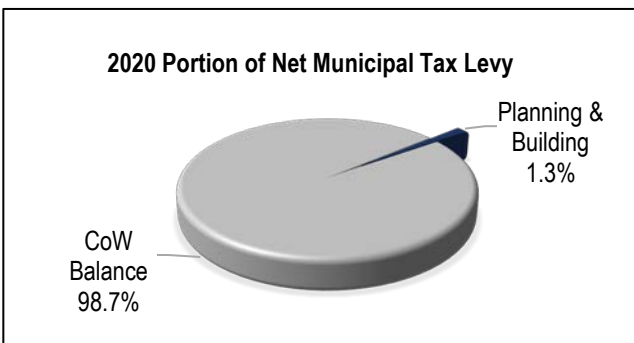
PLANNING & BUILDING

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	\$207,000 *
Variance as a % of Gross Budget	6.3%	(0.4%)	0.0%	1.8%

* Projected



VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Staff Gapping	\$0	\$302,000	\$302,000
Revenue Shortfall	\$0	(\$200,000)	(\$200,000)
Miscellaneous Expense Savings	\$0	\$105,000	\$105,000
Net Total	\$0	\$207,000	\$207,000

PLANNING & BUILDING

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$207,000** **Surplus**

Staff gapping will contribute significantly to the overall variance due to delayed hiring of several positions and staff turnover during the year. Planning is projecting a fee revenue surplus of \$200,000 in the area of development applications while Building By-law Enforcement at this time is possibly looking at a (\$400,000) fee revenue shortfall. That by-law fee revenue relates to the enforcement of property standards, rental property conditions and upkeep of vacant buildings. The virus pandemic was definitely a major factor in this shortfall for a host of reasons including: the economy lock down, suspension of the court system and the covid-19 impact on land lords and tenants alike of which City staff were accommodating and strived to work in unison. The department does expect to find savings among various expense line items totalling \$105,000 as a result of reduced travel and training and other general 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

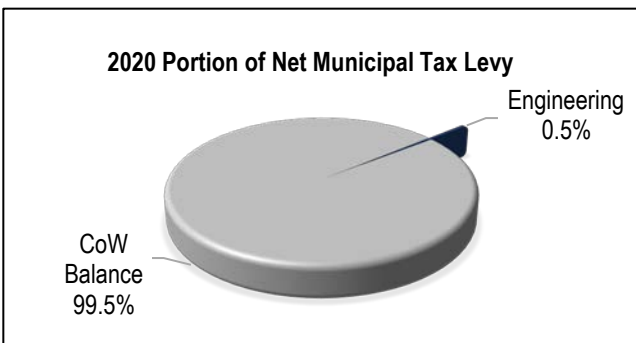
DEPARTMENTAL OVERVIEW

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	\$135,000 *
Variance as a % of Gross Budget	1.0%	(1.7%)	0.2%	0.5%

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Pollution Control			
Salaries	\$26,000	\$11,000	\$37,000
Miscellaneous Line Items	\$0	\$10,000	\$10,000
Engineering			
Other Gen. Rev./User Fees/GIS User Fees	\$0	\$183,000	\$183,000
Miscellaneous Line Items	(\$5,000)	\$25,700	\$20,700
Salaries / Work Auth Recoveries	\$0	\$16,300	\$16,300
Bank Charges	(\$8,000)	(\$15,000)	(\$23,000)
Consulting Services (Tank Removal)	\$0	(\$29,000)	(\$29,000)
Licenses & Permits	(\$80,000)	\$0	(\$80,000)
Net Total	(\$67,000)	\$202,000	\$135,000

ENGINEERING

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$135,000** **Surplus**

Pollution Control - The Pollution Control division, specifically the Environmental Master Plan area, is projecting a surplus of \$47,000.

Salaries: \$37,000

Majority of the anticipated surplus resulted from situations that occurred due to COVID-19. This included a LOA and not hiring summer students within the Environmental Master Plan area.

Miscellaneous Line Items: \$10,000

Miscellaneous line item variances, specifically within the Environmental Master Plan area, is projecting a surplus of \$10,000. This is due to COVID-19 as public events, such as Earth Day, could not be conducted this year.

Engineering and Office of the City Engineer - The Engineering and Office of the City Engineer division are projecting a surplus of \$88,000, made up of the following:

Other General Revenue / User Fees / GIS User Fees: \$183,000

User Fees, largely driven by GIS Surcharge Fees on building permits, are anticipated to contribute a surplus of \$178,000 to the Division. Miscellaneous revenues make up the remaining \$5,000 in surpluses.

Miscellaneous Line Items: \$20,700

Miscellaneous line item variances contribute a \$20,700 surplus. Offsetting this surplus is an anticipated deficit of (\$5,000) 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.

Salaries / Work Auth Recoveries: \$16,300

The department is reporting an anticipated surplus of \$16,300 in Labour and Benefits, due to gapping that has occurred throughout the year.

Bank Charges: (\$23,000)

Offsetting the surpluses for the Division is an anticipated deficit of (\$23,000) 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 and higher charges were being put through as credit card transactions.

Tank Removal: (\$29,000)

Offsetting the surpluses for the Division was a 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.

Licenses & Permits: (\$80,000)

Due to COVID-19 Licenses & Permits are anticipated to be in a deficit of (\$80,000). This is due to Sidewalk Cafe fees being waived, as well as a general trend of less Right of Way permits being issued in the first three quarters.

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	(\$21,000) *
Variance as a % of Gross Budget	(2.5%)	0.0%	0.1%	(0.0%)

* Projected

2020 Portion of Net Municipal Tax Levy



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Salary and Wage – All Staff and Students	\$306,000	\$646,000	\$952,000
Corp. Fleet Costs – Fuel, Licencing & Parts	\$553,000	\$12,000	\$565,000
Winter Control	\$0	\$350,000	\$350,000
Contracted Services – Parking Enforcement	\$100,000	\$0	\$100,000
Gravel Maintenance	\$0	(\$25,000)	(\$25,000)
Containerized Garbage Collection Revenue	(\$63,000)	\$0	(\$63,000)
Miscellaneous Operating Supplies	(\$82,000)	\$0	(\$82,000)
Field Services Recovery Revenue	\$0	(\$100,000)	(\$100,000)
MTO Registered Owner Requests – Pkg Enf.	\$0	(\$125,000)	(\$125,000)
Roll-Off Truck Service Revenue	(\$50,000)	(\$110,000)	(\$160,000)
Streetlight Maintenance – Contracted Services	\$0	(\$230,000)	(\$230,000)
Garbage Collection Costs – Contracted Serv	(\$515,000)	\$0	(\$515,000)
Parking Ticket Revenue	(\$688,000)	\$0	(\$688,000)
Net Total	(\$439,000)	\$418,000	(\$21,000)

PUBLIC WORKS

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$21,000)** *Deficit*

Salary and Wage – All Staff and Students: \$952,000

A projected overall surplus of approximately \$952,000 is estimated for 2020 related to salary and wage for all staff and students. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations where required. Of this projected surplus, \$306,000 is attributable to the ongoing pandemic with salary and wage savings for staff on unpaid leaves of absence due to the ongoing pandemic and to savings related to students as a result of a delay in hiring for the 16-week summer term in 2020.

Corporate Fleet Costs – Fuel, Licencing, and Parts: \$565,000

A surplus of \$565,000 related to fuel, licencing, and parts costs in the Fleet Division is estimated for 2020. The variance projections are based on reduced consumption and pricing of fuel to date as well as a reduction in parts purchases and reduced licencing costs resulting from prorated licencing deferrals implemented by the Province. \$553,000 of this projected surplus is directly attributable to the ongoing pandemic.

Winter Control: \$350,000

A surplus of approximately \$350,000 is possible for 2020 related to the winter control service should Windsor experience average winter conditions in the latter part of the year. The final variance is dependent upon actual winter conditions and resulting service in the final quarter of 2020.

Contracted Services – Parking Enforcement: \$100,000

A surplus of approximately \$100,000 is estimated for 2020 related to reduced payments of parking enforcement services directly attributable to the ongoing pandemic. Full service is expected to resume during the latter month of September onward in 2020.

Gravel Maintenance: (\$25,000)

A deficit of (\$25,000) is estimated for the year ended 2020 resulting from additional gravel work required during the year to address safety conditions related to gravel shoulders along EC Row and other high volume roadways throughout the City. Additional gravel road maintenance is also required to prepare gravel roads in advance of the winter season.

Containerized Collection Revenue: (\$63,000)

A deficit of approximately (\$63,000) is estimated for 2020 related to the containerized collection revenue collected from school boards directly attributable to the ongoing pandemic and school closures from March to June 2020.

Miscellaneous Operating Supplies: (\$82,000)

A deficit of approximately (\$82,000) is estimated for 2020 related to miscellaneous operating supplies required because of the ongoing pandemic and requirements for additional PPE, in-office supplies, in-vehicle supplies etc.

PUBLIC WORKS

Field Services Recovery Revenue: (\$100,000)

A deficit of approximately (\$100,000) is estimated for 2020 related to recovery revenue shortfalls attributable to unrecoverable work completed such as 311-call response, Police requests, and reduced recoveries for construction field services due to construction delays in 2020.

MTO Registered Owner Requests: (\$125,000)

A deficit of (\$125,000) is estimated for 2020 related to the cost of registered owner requests with the Ministry of Transportation related to parking tickets. The registered owner requests were behind schedule due to software issues and staffing levels in 2019, and are now up to date in 2020.

Roll Off Truck Service Revenue: (\$160,000)

A deficit of (\$160,000) is estimated for 2020 related to the new roll off truck service revenue uncollected in 2020 due to delays purchasing and receiving the new truck required for the new service as approved during the 2020 budget deliberations. In addition to the standard purchase delays due to budget approval schedules and truck build processes, additional delays will be experienced due to the ongoing pandemic.

Streetlight Maintenance Contracted Services: (\$230,000)

A deficit of (\$230,000) is estimated for 2020 related to contracted services for streetlight maintenance due to the higher cost of maintaining aging infrastructure.

Garbage Collection Costs – Contracted Services and Landfill Tipping Fees: (\$515,000)

A deficit of approximately (\$250,000) is estimated for 2020 related to landfill tipping fees because of increased garbage tonnage of approximately 6% to date as a direct result of the ongoing pandemic. An additional deficit of approximately (\$265,000) is estimated related to the City's contracted services for the collection of increased garbage also directly attributable to the ongoing pandemic. This includes additional collection resulting from the one-bag garbage limit increase in April and May of this year and increased residential garbage to date.

Parking Ticket Revenue: (\$688,000)

A deficit of approximately (\$688,000) is estimated for 2020 related to a reduction in parking ticket revenue resulting from an average reduction of ticket issuance of 46% from March to August and a projected reduction of 25% for September to December, directly attributable to the ongoing pandemic.

MITIGATING STEPS

Public Works Administration will continue to monitor budgets closely and will mitigate variances within the Department if feasible. Budget issue submission will be considered 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.

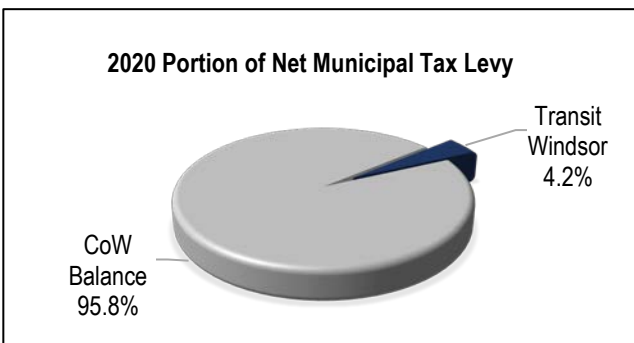
TRANSIT WINDSOR

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	\$1,257,000 *
Variance as a % of Gross Budget	(0.4%)	(0.6%)	0.3%	3.5%

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Transit Revenue	(\$9,422,000)	\$0	(\$9,422,000)
Fees and Service Charges Expense	(\$99,000)	(\$68,000)	(\$167,000)
Commissions	(\$37,000)	(\$3,000)	(\$40,000)
Advertising Revenue	(\$51,000)	\$20,000	(\$31,000)
Vehicle Maintenance Parts/Materials	(\$49,000)	\$18,000	(\$31,000)
Other Prof Services-External	\$15,000	(\$45,000)	(\$30,000)
Facility Operations-Labour INTERNAL	\$36,000	\$5,000	\$41,000
Advertising	\$57,000	\$16,000	\$73,000
Commissions Expense	\$67,000	\$11,000	\$78,000
Other Miscellaneous	\$0	\$94,000	\$94,000
Program Supplies	\$112,000	\$0	\$112,000
Workers Comp. - Admin.	\$0	\$130,000	\$130,000
Municipal Transit Enhanced Cleaning	\$178,000	\$0	\$178,000
Motor Fuels & Oils and Lubricants	\$1,100,000	\$504,000	\$1,604,000
Salary, Wages and Overtime	\$2,277,000	\$575,000	\$2,852,000
Government Funding (COVID)	\$5,816,000	\$0	\$5,816,000
Net Total	\$0	\$1,257,000	\$1,257,000

TRANSIT WINDSOR

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$1,257,000** **Surplus**

Transit Windsor is projecting a COVID-related deficit of (\$5,816,000) and a non-COVID surplus of \$1,257,000. Due to COVID government funding, the COVID-related deficit will be funded in full and therefore Transit is expecting to end the year with a surplus of \$1,257,000. Transit was granted \$6,523,962 in government funding to assist with mitigating COVID-19 deficits. This funding is eligible to cover costs from April 1, 2020 to March 31, 2021. Any funding not used during 2020 will be eligible to assist with covering COVID-19 negative variances until March 31, 2021.

Transit Revenue: (\$9,422,000)

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's intention is to start collecting fares near the end of October, however with ridership still at an all time low, the fares collected will be substantially reduced from expected levels. The lack of fares has led to a significant loss of revenue for Transit leading to a projected year end deficit of (\$9,422,000) in the Transit Revenue account.

Fees and Service Charges Expense: (\$167,000)

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 is projected to be a deficit of (\$167,000).

Commissions: (\$40,000)

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 have been earned during this time. Transit is anticipating that Greyhound will remain shut down for the remainder of the year and is projecting a (\$40,000) deficit for these commissions not earned.

Advertising Revenue: (\$31,000)

Due to suspended service, as well as third party companies requesting fees to be waived in order to manage business costs, Transit Windsor is projecting a (\$31,000) deficit in the advertising revenue account. This revenue is made up of both bus and shelter advertisements.

Vehicle Maintenance and Parts: (\$31,000)

Transit Windsor is anticipating a (\$31,000) deficit in the vehicle maintenance and parts account. Although the reduction in service during 2020 due to Covid19 has allowed for a reduction in fleet maintenance, in order to mitigate the spread of the Coronavirus, Transit Windsor was required to install personal protective equipment in the buses which led to additional costs.

TRANSIT WINDSOR

Other Prof Services-External: (\$30,000)

Transit is projecting a deficit in the professional services external account due to additional security needed in order to monitor the public at the Windsor International Transit Terminal (WITT) and ensure proper capacity limits are followed as well as other Covid19 requirements. This security was implemented during September 2020 and the security will be in place for 12 hour days to provide needed security service.

Facility Operations-Labour INTERNAL: \$41,000

Due to the pandemic impact, both the caretaking and general facility maintenance charges are projected to end 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 over the last 6 months and therefore the need for facility repairs has also been reduced. This reduction in required maintenance and cleaning has led to a projected surplus for this account.

Advertising Expenses: \$73,000

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.

Commissions Expense: \$78,000

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 is projecting a surplus for year end of \$78,000 in the commissions expense account.

Other Miscellaneous: \$94,000

Transit Windsor has various expense and revenue accounts that are projected to run a small variance for 2020. Each individual account included in this total is projected to run less than a \$30,000 variance.

Program Supplies: \$ 112,000

The customer sales and service department is responsible for purchasing the required inventory for bus passes and tickets in order to sell to riders. Due to Covid19, Transit 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 projected surplus of \$112,000 in the program supplies account.

Workers Compensation: \$130,000

Transit Windsor's worker's compensation expenses varies based on the required compensation claims. At quarter three (3), Transit is projecting a \$130,000 surplus.

Municipal Transit Enhanced Cleaning (MTEC) Provincial funding (COVID): \$178,000

Due to the impacts Covid19 has had on Transit systems in the industry related to additional cleaning, the Provincial Government has granted Transit Windsor with \$178,000 in provincial funding to reduce the risk of exposure to Covid19 and assist with cleaning costs.

TRANSIT WINDSOR

Motor Fuels: \$1,604,000

Covid19 has lead to Transit Windsor providing a reduced service during a significant part of 2020. This reduced service has led to less kilometres travelled for the transit fleet and therefore less litres of fuel consumed. Transit is estimating a year end surplus of \$1,604,000 in fuel due to the lower volume of fuel required to provide service during 2020.

Salary, Wages and Overtime: \$2,852,000

2020 has been 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. 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 is anticipating a \$2,852,000 surplus in the salary, wage and overtime accounts.

Government Funding (COVID): \$5,816,000

Transit Windsor has received almost \$6,524,000 in total funding to mitigate pandemic-related deficits between April 1, 2020 and March 31, 2021. It is anticipated that \$5,816,000 will be required to offset the deficit related to 2020 and the balance of \$708,000 will be carried forward to offset any shortfalls related to 2021.

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

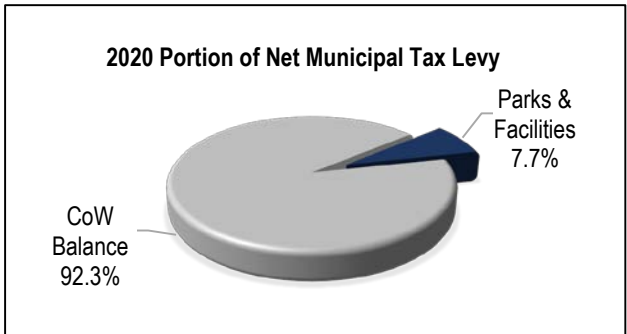
DEPARTMENTAL OVERVIEW

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)	\$539,000 *
Variance as a % of Gross Budget	(1.0%)	(0.0%)	(1.0%)	1.3%

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Parks Division			
Revenue Reductions	(\$179,000)	\$0	(\$179,000)
Cost Recovery & Temp Staffing Reductions	\$106,000	(\$109,000)	(\$3,000)
COVID-19 Incremental Costs	(\$53,000)	\$0	(\$53,000)
Salary Gapping and Overtime Savings	\$120,000	\$0	\$120,000
Holiday Lighting Program	\$195,000	\$0	\$195,000
Facilities Division			
Maint. Material & Housekeeping Supplies	(\$856,000)	\$402,000	(\$454,000)
Contracted Services	(\$106,000)	\$554,000	\$448,000
Salary Gapping	(\$246,000)	\$501,000	\$255,000
Cost Recovery	\$332,000	(\$122,000)	\$210,000
Net Total	(\$687,000)	\$1,226,000	\$539,000

PARKS & FACILITIES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$539,000** **Surplus**

Parks Division

The Parks division is reporting an estimated deficit of (\$115,000) for the year ended December 31st, 2020 that represents a 0.6% variance from the annual operating budget. The Parks department was able to mitigate some of the negative impact of the pandemic with reductions seasonal, temporary 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 the Department. The Department throughout the year worked diligently to mitigate expenditures in order to stay within the approved Council approved budget for 2020. The following budget variances are detailed for the year within the department.

Revenue Reductions (\$179,000) Deficit

As a result of COVID-19 pandemic the Parks department 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 (\$110,000). In addition as a result of the COVID-19 pandemic Parks administration closed the Ojibway nature centre which eliminated lease rentals for rooms, concessions and programming related to user fees. The revenues lost from the services no longer provided at the Ojibway nature centre amounted to (\$69,000).

Cost Recovery Reductions (\$3,000) Deficit

The commencement of the COVID-19 pandemic related to the Parks department to reduce services to vacant and transitional properties maintained by Parks Operations as result of lower staffing compliments available to maintain parkland throughout the City. During the spring periods the student program was delayed which had a significant impact on the resources available to maintain parks and as a result staffing was reallocated to core parkland maintenance. The reduction in services for maintenance related to vacant properties is expected to yield a deficit of (\$74,000) as expenditures are recovered from the Real Estate division or capital reserve funding. In addition there has been a reduction in recoverable work charged to other divisions from Parks departments as staff have been redeployed to meet high priority needs and the costs recovery reduction is estimated to be (\$47,000)

The delay in capital work that resulted in the spring from the COVID-19 pandemic also resulted in a reduction if 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 during the spring periods.

There have been some offsetting positive variances in costs recoveries in the Horticulture and Forestry divisions which have yielded a surplus of \$205,000. The Forestry tree maintenance program has yielded additional recovery of salaries for Local 82 and management staff working to reduce the backlog of work order and offset reduced cost recoveries in this category.

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 had yielded an estimated savings in the year of \$167,000. This savings also included temporary employees related to the Ojibway nature centre that provide programming to school groups and the public. 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 (\$89,000).

PARKS & FACILITIES**COVID-19 Incremental Costs (\$53,000) Deficit**

As a result of the COVID-19 pandemic there were restrictions that were placed upon the Parks department. 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. In addition there were social distancing requirements that were adopted by Parks to be applied by staff which placed restrictions upon the number of people allowed in vehicles. As the 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 department and the offsetting revenues are allocated to the Fleet Division in the Public Works department for net impact of zero to the organization. The incremental costs for the pandemic, not including the seasonal vehicle, is estimated to be (\$53,000).

Holiday Lighting Program

As a result of the COVID-19 pandemic, there is a projected surplus of \$195,000 within this program.

Facilities Division

Facilities is estimating a surplus of \$459,000 as at December 31, 2020.

Maintenance Material & Housekeeping Supplies (\$454,000) Deficit

Facilities is projecting a deficit of approximately (\$454,000) in Maintenance Parts & Materials and Housekeeping supplies. Of the total deficit, (\$856,000) is for COVID related expenses, including the purchases for COVID-19 PPE's and cleaning supplies for the entire corporation. Without the COVID impact, Facility Operations would be reporting a surplus in this category.

Contracted Services \$448,000 Surplus

Facilities is projecting a surplus of approximately \$448,000 in Contracted Services, net of the COVID related deficit of (\$106,000). In 2020, the needs for contracted facility 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 facility locations to ensure the safety of the patrons in the building.

Salary Gapping \$255,000 Surplus

Facility Division has a number of vacant positions due to retirement, reassignment, or open position that have not been filled in the year. Facilities is estimating a surplus of \$255,000 at the end of 2020, net of the COVID negative impact of (\$246,000.) The COVID negative impact is caused by 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 projection of 35 temporary caretakers to carry out facility enhanced cleaning in November and December.

Cost Recovery \$210,000 Surplus

Facility Division is projecting an overall surplus of approximately \$210,000 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 Facility and the Major FA Tilston VC Armoury. This projected COVID enhanced cleaning revenue of approximately \$332,000 was not budgeted and it is offsetting the negative variance of approximately (\$122,000) from the reduced revenue received from Windsor Public Library for the supervisory recovery due to library branch closures and decreased maintenance work orders.

PARKS & FACILITIES

MITIGATING STEPS

Parks Division

As a result of the increased costs and reductions in both revenues and recoveries of operating expenditures detailed above for the COVID-19 pandemic Parks administration conducted a review of the operating budget. In order to mitigate the negative impacts on the Parks operating budget there were the following decisions made to reduce the projected deficit for the year as follows:

Salary Gapping Savings- \$120,000 Surplus

In light of COVID-19 pandemic many vacant position throughout Park divisions were delayed and not filled. As a result there has been some savings from staff retirements or employees transitioning to other department that have not yet been replaced. In addition, the overtime costs are expected to be reduced for the year with limited activity for sports field maintenance and other service provided for recreational purposes. The value of the salary gapping savings for the year for full time staffing is estimated to be \$120,000. Parks and Recreation department 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.

Facilities Division

Facilities is projecting a surplus at the end of 2020. The main reason for the overall surplus is relating to the decreased facility maintenance and repairs required at various facilities as a result of pandemic closure or reduced services. Facility Operations Department will continue to monitor variances throughout 2020 and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

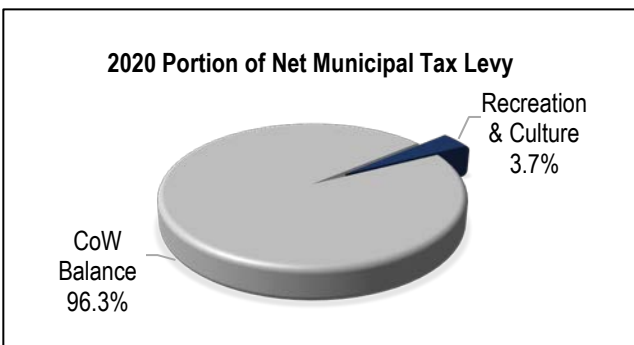
RECREATION & CULTURE

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)	(\$2,200,000) *
Variance as a % of Gross Budget	0.2%	1.0%	(0.3%)	(8.7%)

* Projected



2020 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Programming and User Fee Revenue	(\$7,400,000)	\$0	(\$7,400,000)
Avoided Costs	\$5,200,000	\$0	\$5,200,000
Net Total	(\$2,200,000)	\$0	(\$2,200,000)

RECREATION & CULTURE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$2,200,000) (Deficit)**

The Recreation & Culture Department is projecting a year-end variance totalling approximately \$2.2M. This is as a result of \$7.4M in foregone programming and user fee revenue. These negative financial impacts are being partially offset by \$5.2M in avoided costs resulting from reduced part-time salary & wages, program supplies and other programming related costs.

Assumptions used to develop this forecast Assumptions include:

- Limited fall programming and all recreation facilities remaining closed with exception of the WFCU Centre, Capri Pizzeria Recreation Complex and the Windsor International Aquatic Training Centre (it is acknowledged that this issue continues to be closely monitored and may change for some services based on the circumstances)
- Operation of 5 ice pads being 3 at WFCU Centre and 2 at Capri Pizzeria Recreation Complex.
- Lane swims and Aquafit programs provided at the Windsor International Aquatic Training Centre and WFCU Centre.

Please note that the Recreation and Culture Department shares full-time Local 82 staffing with the Parks Department however, these budgets are fixed. Where one Department has a surplus in this account, the other Department will have a deficit to offset.

MITIGATING STEPS

- Applied for grants (i.e. Museum grant, after school program grant used for day camps as well)
- Continue to reduce costs where possible
- Operate efficiently by minimizing the number of venues that are open

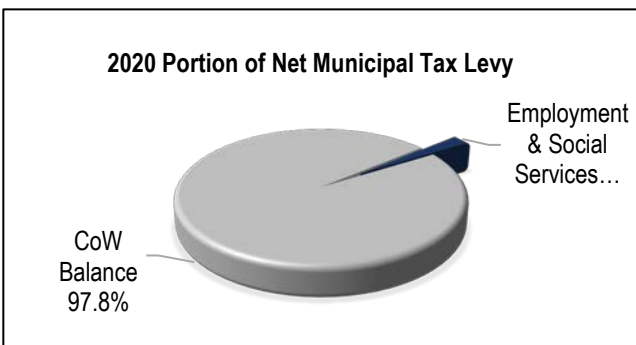
EMPLOYMENT & SOCIAL SERVICES

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	\$1,494,000 *
Variance as a % of Gross Budget	0.9%	0.6%	0.3%	1.3%

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
CDHO & Social Policy & Planning	\$0	\$0	\$0
Ontario Works (OW) Program Delivery:	\$1,201,000	\$273,000	\$1,474,000
<i>Salary and Benefit (OW)</i>	\$503,000	\$63,000	\$566,000
<i>Employment Related Costs (OW)</i>	\$698,000	\$172,000	\$870,000
<i>Other Miscellaneous Expenses (OW)</i>	\$0	\$38,000	\$38,000
Other Employment Services	\$0	\$0	\$0
100% Municipal Assistance	\$0	\$20,000	\$20,000
Net Total	\$1,201,000	\$293,000	\$1,494,000

EMPLOYMENT & SOCIAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$1,494,000** **Surplus**

Community Development and Health Office (CDHO) & Social Policy & Planning - \$0

No significant year-end variance is expected for the Community Development and Health Office & Social Policy & Planning.

Ontario Works (OW) Program Delivery - \$1,474,000

Ontario Works Program Delivery is projected to end the year with an estimated net City surplus of \$1,474,000 comprised of the following:

Staffing costs are expected to be lower than budget by approximately \$566,000 net City. The filling of vacant positions in large part was delayed due to COVID-19 restrictions. During this period, staff leaves of absence and COVID-19 related recruitment delays accounted for about \$503,000 of the projected \$566,000 surplus. This projected year-end surplus may increase if positions remain vacant beyond October 31, 2020. In addition, Employment Related Expenses (ERE) decreased significantly, adding \$870,000 to the surplus. The majority of this surplus is COVID-19 related (i.e. Transit Windsor not charging for ridership/monthly bus passes). These ERE expenditures are expected to increase in the final quarter as business begins to resume operations and the Ontario Works caseload begins to normalize. Other miscellaneous accounts contributed \$38,000 to the surplus as various planned initiatives did not go forward due to the pandemic.

Other Employment Services - \$0

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

100% Municipal Assistance - \$20,000

Higher than budgeted recoveries for Funerals and Burials is expected to result in a Net City surplus of \$20,000.

MITIGATING STEPS

n/a

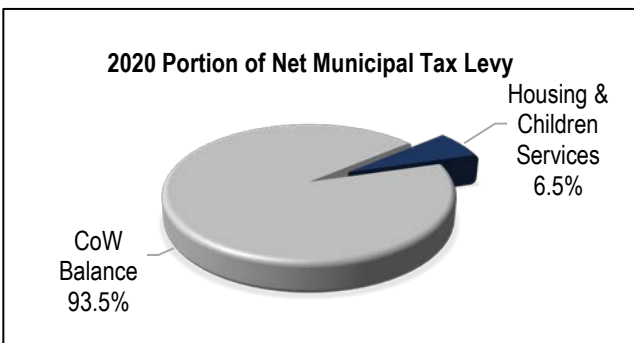
HOUSING & CHILDREN SERVICES

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	\$855,000 *
Variance as a % of Gross Budget	0.6%	0.2%	0.0%	0.7%

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Hsg. Ser./WECHC Lower Subsidy Pymts	\$0	\$938,000	\$938,000
WECHC Covid-19 Deficit	(\$362,000)	\$0	(\$362,000)
Federal Block Funding Loss	\$0	(\$317,000)	(\$317,000)
Hsg Serv. / WECHC County Rev. Increase	\$0	\$43,000	\$43,000
Child. Services County Revenue Increase	\$0	\$68,000	\$68,000
Early On Redeployed Staff	(\$55,000)	\$0	(\$55,000)
Pathway to Potential	\$540,000	\$0	\$540,000
Net Total	\$123,000	\$732,000	\$855,000

HOUSING & CHILDREN SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$855,000** **Surplus**

As detailed below, a combined year-end City surplus of **\$855,000** is projected for Housing and Children's Services and Windsor Essex Community Housing Corporation (WEHC).

Housing Services and Windsor Essex Community Housing Corporation combined is expected to realize a surplus of \$302,000. A net city surplus of **\$938,000** is projected in Housing due to lower mandated subsidy payments being required by WEHC and other service providers in 2019, as well as from the reconciliation of service provider fiscal year-end reports. In addition, a net City WEHC Covid-19 deficit is projected of **(\$362,000)** 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, WEHC experienced additional costs related to Information Technology and other expenses to allow staff to work from home and maintain physical distancing during the pandemic. A net City deficit of **(\$317,000)** will reduce the surplus due the loss of Federal Block Funding from the Federal government. This deficit, however, is expected to be offset by higher than budgeted County revenue of **\$43,000** because of a change in weighted assessment rates after the budget was set.

The Community Homelessness Prevention Initiative (CHPI) budget is not projecting a City variance at this time. On April 1, 2020, the Province advised that the City of Windsor would be allocated \$3,704,000 through Phase I of the 2020-21 Social Services Relief Fund (SSRF) to support vulnerable populations throughout the COVID-19 outbreak. On July 13th, a report was brought to council indicating the Covid-19 cost pressures for 2020 would be approximately (\$1.27 million). Since then, the Covid-19 cost pressures are expected to lessen to approximately (\$610,000) by 2020 year end. The Province announced Phase II SSRF funding of \$4,475,031 which can be used to help offset eligible operating costs incurred on or after July 2, 2020. A business case to outline the planned utilization of the funds was recently submitted to the Province for approval. If the additional Phase II business plan is approved, the potential 2020 deficit of \$610,000 may be offset, therefore this deficit was not included in the year end projection.

Children Services is projecting a surplus variance of \$13,000 at this time. A surplus of **\$68,000** is attributed to higher than budgeted County revenue as a result of the shift in weighted assessment rates after the budget was set. This surplus is offset by a potential deficit of approximately **(\$55,000)** due to re-deployment of Early On staff to other departments due to Covid19 Pandemic requirements.

Pathway to Potential (P2P) is projecting a surplus of **\$540,000** due to the impact of COVID -19. Savings of \$380,000 for Recreation programs and \$160,000 for Transit's Affordable pass program are expected as the programs were not offered or were operating at reduced levels 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.

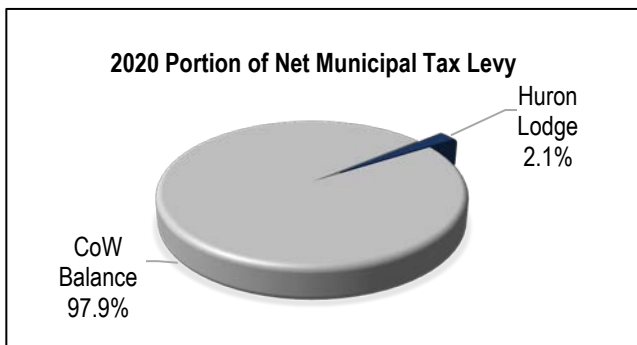
HURON LODGE

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	\$53,000 *
Variance as a % of Gross Budget	(0.3%)	(0.6%)	0.0%	0.2%

* Projected



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	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Ministry of Long-Term Care Funding	\$529,000	\$545,000	\$1,074,000
Accommodation Revenue	(\$60,000)	\$0	(\$60,000)
Equipment	(\$75,000)	\$0	(\$75,000)
Purchased Services	(\$115,000)	\$0	(\$115,000)
Supplies	(\$160,000)	\$14,000	(\$146,000)
Salary	(\$625,000)	\$0	(\$625,000)
Net Total	(\$506,000)	\$559,000	\$53,000

HURON LODGE

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$53,000** **Surplus**

Ministry of Long-Term Care Funding: \$1,074,000

The surplus is attributed to Huron Lodge's substantial Case Mix Index (CMI) increase which adjusts the Nursing and Personal Care Per Diem for the home's resident acuity commencing August 1, 2020. The Case Mix Index is calculated from resident health assessments submitted to the Ministry. In addition to Huron Lodge's CMI adjustment, there was a per diem increase. Taking into consideration the formula for calculating the CMI, Basic Accommodation Revenue Deduction from the funding, and the Per Diem increase, it is estimated that Huron Lodge will receive approximately \$545,000 in additional Ministry of Long-Term Care funding. In addition, COVID-19 funding in the amount of \$529,000 is expected and to be used for the prevention and containment activities directly related to COVID-19. It is unknown at this time if additional COVID-19 funding will be provided for these incremental expenses. Note, COVID-19 Pandemic Pay Funding is directly offset with the actual pandemic pay paid and is not part of this variance report.

Accommodation Revenue: (\$60,000)

The Ministry of Long-Term Care has deferred Long-Term Care (LTC) Home accommodation rate changes for a period of six months. The new rates that were scheduled to be applied on July 1, 2020 have now been deferred to January 1, 2021 to provide relief to residents and families that may be experiencing financial challenges due to COVID-19. The Ministry will be providing the Long-Term Care Homes funding to cover the portion of increases and forms part of the surplus in the Ministry of Long-Term Care Funding account described above.

Equipment: (\$75,000)

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.

Purchased Services: (\$115,000)

Additional costs for security and caretaking purchased services are expecting to see a deficit of approximately (\$115,000) at December 31, 2020. Security services protects 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 it is expected that the additional costs will continue to the end the year with an unfavourable variance of (\$30,000).

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 have increased. It is estimated that those increased hours will continue contributing (\$85,000) to the deficit.

HURON LODGE**Supplies: (\$146,000)**

In order to prevent the spread of COVID-19 and adhere to the additional COVID-19 legislation called Directive #3 for Long-Term Care Homes under the Long-Term Care Homes Act, 2007, additional supplies relating to PPE, sanitizing agents are purchased in order to protect all staff, residents and visitors of Huron Lodge. The department expects to continue this trend throughout 2020.

Salary Accounts: (\$625,000)

It is expected that the salary accounts will end the year in a deficit position of approximately (\$625,000). Additional shifts in the nursing and dietary divisions are 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 funding increase. 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.

CORPORATE ACCOUNTS

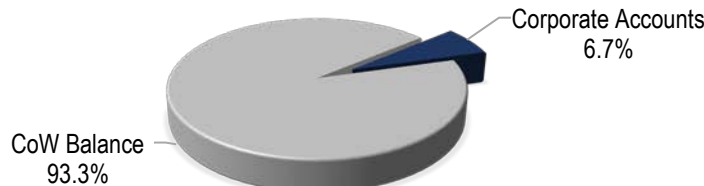
DEPARTMENTAL OVERVIEW

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	\$1,624,000 *
Variance as a % of Gross Budget	0.6%	1.0%	0.7%	0.7%

* Projected

2020 Portion of Net Municipal Tax Levy



VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
OLGC Casino Revenue	(\$8,700,000)	\$0	(\$8,700,000)
YQG & Windsor Detroit Border Link Dividends	(\$2,000,000)	\$0	(\$2,000,000)
Interest & Penalties	(\$2,070,000)	\$600,000	(\$1,470,000)
Municipal Accommodation Tax (MAT)	(\$1,300,000)	\$0	(\$1,300,000)
Property Tax Vacancy Rebates	(\$500,000)	\$0	(\$500,000)
Capital Interest Income	(\$425,000)	\$0	(\$425,000)
Property Tax Relief	(\$263,000)	\$0	(\$263,000)
Bad Debt Expense	(\$200,000)	\$0	(\$200,000)
Workforce Management Project (WFM)	(\$150,000)	\$0	(\$150,000)
Waiver of Fees	\$0	(\$65,000)	(\$65,000)
Corporate Travel, Training & Conf. Savings	\$500,000	\$0	\$500,000
Corporate Provisions	\$0	\$955,000	\$955,000
Fringe Benefit Savings	\$2,000,000	(\$780,000)	\$1,220,000
Corporate Utilities	\$1,300,000	\$695,000	\$1,995,000
Government Funding (COVID)	\$12,027,000	\$0	\$12,027,000
Net Total	\$219,000	\$1,405,000	\$1,624,000

CORPORATE ACCOUNTS

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **\$1,624,000** **Surplus**

OLGC Casino Revenue: (\$8,700,000)

Caesars Windsor, along with many other establishments in the city, has been closed during the pandemic. It is estimated that the City will lose approximately \$8.7M in slot revenue in 2020. The forecast of foregone revenue assumes that casino revenue will begin to increase gradually in October and possibly reach 25% capacity in December. Depending on the actual opening date of the casino, revenue losses for the balance of 2020 may be materially different depending on the impacts of social distancing on Caesar Windsor's operations.

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

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

Interest & Penalties: (\$1,470,000)

The foregone revenue due to Covid-19 on waived interest and penalties for property taxes until the end of June 30, 2020 is estimated to costs (\$1.2M) and is expected to be offset by \$600,000 which will be levied against taxpayers who have remained or who have subsequently fallen into arrears. The lost interest revenue due to investment returns was mitigated through the deferral of outgoing cash flows and strategic investment opportunities.

A deficit of (\$870,000) is projected in Interest Income. As a result of COVID-19, the City undertook proactive measures to ensure that sufficient liquidity in terms of working capital was available to support ongoing municipal operations. Investments which matured where not renewed in full and portions of available funds were invested at lower yields than previous available. Funds retained in bank accounts were also subject lower yields as a result of the Federal Governments actions to drop interest rates of total of three (3) times since January 1, 2020. The current Federal overnight rate is 0.25%.

Municipal Accommodation Tax (MAT): (\$1,300,000)

The COVID crisis has had a severe impact on the hotel industry with many facilities being partially or fully closed beginning on or around mid-March. Occupancy rates for the 1st quarter of 2020 are typically lower than in the spring and summer months where travel is more prominent due to vacations and sports travel. Based upon the quarterly results from 2019, Administration has projected a decline in revenues of 15% during this 1st quarter and further reductions for both the 2nd and 3rd quarter. The actual gross revenue decline for the 1st quarter (Jan to March) as compared to 2019 was approximately \$140,000. The actual gross revenue decline for the 2nd quarter (April to June) as compared to 2019 was approximately \$585,000. With the City moving into Phase 3 of the Provincial reopening, it is hoped that some of the revenue loss can be mitigated. Current projections, which are based upon prolonged periods of low occupancy for this industry, suggest that the total shortfall could be in the range of \$1.3M. Any shortfall may limit future investments in the tourism industry as the MAT tax revenues are shared equally between TWEPI and the City's Tourism Development Infrastructure and Program Reserve.

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

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. As such, Administration must estimate the current year rebate based upon current economic conditions. Given the impact of COVID-19 on many commercial business operators, many of which were forced to cease operations, Administration conservatively projects that an increase of approximately \$500,000 which will be required to be set aside to fund applications for the vacancy rebate in addition to what is generally received each year.

CORPORATE ACCOUNTS**Capital Interest Income: (\$425,000)**

A year-end deficit of (\$425,000) is being projected largely due to declining interest rates resulting from the Bank of Canada's response to the economic fallout of COVID-19.

Property Tax Relief: (\$263,000)

As a result of an application submitted by a property owner, property tax relief in an amount estimated to be approximately (\$263,000) will be 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. Funding for this expense will need to come from either the Tax Appeal Reserve or a direct reduction in supplemental tax revenue that would otherwise be available to support regular ongoing 2020 municipal operations.

Bad Debt Expense: (\$200,000)

A deficit of \$200,000 is projected as 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.

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. It should be noted that the current estimate does not include any future phases of pandemic pay which may lead to additional efforts from the project team resulting in an increased deficit. 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.

Waiver of Fees: (\$65,000)

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 to date this year amounts to \$65,000 consisting of \$47,000 for Habitat for Humanity and \$18,000 for the Windsor International Film Festival (WIFF). No specific operating budget allocation has been approved related to the Waiver of Fees policy.

Corporate Travel, Training & Conference Savings: \$500,000

In light of the current pandemic, a majority of training and conference opportunities have been 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.

CORPORATE ACCOUNTS**Corporate Provisions: \$955,000**

The Corporate Provision account is projected to end the year with a surplus of approximately \$955,000. This budget contains provisions for JJE, unanticipated WSIB costs, an overtime provision for eligible non-union members, and a general contingency provision. This account contains provisions and accruals for various collective agreements that have been updated to reflect expected costs for the current year. It should be noted that the surplus in this account is offset by various deficits experienced across various line items in departmental budgets.

Fringe Benefit Savings: \$1,220,000

For the majority of the Corporation's fringe benefits (Canada Pension Plan, Employment Insurance, and OMERS) it is business as usual and no savings are projected at this time. Medical and dental benefits through Green Shield, are forecasted to have an annual savings of approximately \$2 million. This has been estimated by the Corporation's benefits consultant, due to the closures throughout the year as a result of COVID-19. The Short Term Disability Program for Transit Windsor is projecting a deficit of (\$130,000) due to increased claim activity. LTD Payments is forecasting a (\$400,000) deficit, due to the unpredictability of the number of employees who are expected to be approved for LTD in a given year, the amount of their LTD benefit and the length of time they are claiming the benefit. In addition, Transit Windsor settlement increased the cap on the LTD payments, which in turn increased the premiums paid. The Group Life Insurance account is trending in a (\$250,000) deficit based on 2020 budget deliberations where it was decided not to bring forward the budget increase request and to assume the risk and maintain a zero budget increase.

Corporate Utilities: \$1,995,000

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: \$650,000

A budget surplus of \$650,000 is being projected to year end. Consumption data indicates a decrease of (3.67%) and a corresponding decrease in costs of (9.79%) compared to 2019. The consumption/cost decrease is primarily related to the shut down of various facilities as a result of COVID-19 \$620,000 Surplus and mitigating electricity rate adjustments by the IESO \$30,000 surplus. Efforts to reduce electricity consumption and contain operating costs are critical and continue to be a central focus of the Corporate Energy Initiatives. An additional savings of \$346,000 is related to sewer surcharge and \$4,000 in Parking are not included in the total \$650,000 surplus.

Water: \$335,000

A budget surplus of \$200,000 is being projected to year end. Consumption has decreased by (28.09%) with a corresponding cost increase of 12.95% compared to 2019. The consumption decrease is primarily the result of the COVID-19 shut down. The cost increase of 12.95% is associated with the sewer surcharge rate increase. While the COVID saving is projected to be an estimated \$400,000 surplus it is being offset by a projected year-end deficit of (\$65,000) relating to sewer surcharge rate increases. An additional deficit of (\$135,000) is related to sewer surcharge and is not included in the total \$335,000 surplus.

Natural Gas: \$810,000

A budget surplus of \$810,000 is being projected to year end. Consumption data indicates a decrease of (9.84%) and a corresponding decrease in costs of (8.55%) compared to 2019. The consumption/cost decrease is a result of the following factors: The CHP at WIATC is projected to operate only 3 months in 2020 compared to initially estimates of 12 months \$245,000 surplus, formulation error during 2020 budget preparations \$240,000 surplus, overstated WBPF consumption adjustment \$245,000 surplus and projected COVID savings related to the shut down of various facilities \$80,000 surplus. An additional deficit of (\$25,000) is related to sewer surcharge and is not included in the total \$810,000 surplus.

CORPORATE ACCOUNTS

District Energy: \$200,000

A budget surplus of \$200,000 is being projected to year end as a result of COVID-19. Chilled and Hot Water consumption has decreased by (19.04%) and (26.43%) respectively compared to 2019. This consumption decrease is associated with COVID-19. While Hot Water costs are trending (20.2%) lower, Chilled Water costs are trending higher at 23.7%. This cost increase is the result of DEW rate adjustments which is currently the subject of further review and analysis by City administration and Enwin staff.

Government Funding (COVID): \$12,027,000

The City of Windsor has received \$12,027,000 in grant funding to assist in mitigating any COVID related deficits.

Tourism Windsor Essex Pelee Island (TWEPI)

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

Enwin Utilities

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

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	(\$1,410,000) *
Variance as a % of Gross Budget	2.8%	2.1%	1.9%	(7.1%)
				* Projected

2020 Portion of Net Municipal Tax Levy



VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
EMS / Land Ambulance	(\$1,300,000)	\$0	(\$1,300,000)
Essex Region Conservation Authority (ERC)	\$0	(\$65,000)	(\$65,000)
Handi Transit	(\$45,000)	\$0	(\$45,000)
Windsor Essex County Health Unit	\$0	\$0	\$0
Net Total	(\$1,345,000)	(\$65,000)	(\$1,410,000)

AGENCIES

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: **(\$1,410,000) (Deficit)**

EMS / Land Ambulance: (\$1,300,000) Deficit

Based on current information, EMS / Land Ambulance is projecting the City of Windsor's share of the year-end deficit to be approximately (\$1,300,000).

EMS / Land Ambulance has updated their projections based on August activity and additional information from WSIB regarding their NEER (New Experimental Experience Rating) assessment, which has resulted in significantly higher projected future costs than first expected for several 2019 claims. There is significant risk that those individuals won't be back to work prior to the September 30th NEER cut off date, resulting in an estimated variance of approximately (\$600,000).

Salaries and benefits are anticipated to be \$1.2 million over budget, largely due to response efforts related to COVID-19 (hiring of temporary staff to assist with donning/doffing personal protective equipment (PPE), backfilling of sick leaves, managing overtime, and the inability to allow vacations). It should be noted that this does not include unbudgeted costs related to Temporary Pandemic Pay, as this was 100% funded by the Province.

The purchase of PPE, higher than normal laundry / disinfection costs (related to COVID-19 protocols), and increases in unit costs for medical supplies & equipment (resulting from global increases) is expected to cause an additional deficit of approximately \$1.2 million.

Offsetting these variances are positive competitive procurement results related to the purchase of stretchers and door access improvements and the deferral of certain projects / equipment replacement which have generated significant savings. Additional savings resulting from the unexpected decline in fuel prices have materialized. Finally, adjustments were made to the methodology used for distribution of Paramedics funding within the region resulting in additional base funding for the VPN (vulnerable patient navigator) program.

Essex Region Conservation Authority (\$65,000)

The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and will result in a (\$65,000) deficit.

Handi Transit (\$45,000)

Handi Transit is projected to end 2020 with a (\$45,000) overall deficit. Due to Covid19, Handi Transit has experience 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 department did see saving in the salary and wage accounts due to a reduction in temporary employees required to provide necessary service. At quarter 3, the department is anticipating a year end deficit of (\$45,000).

Windsor Essex County Health Unit: \$0

The Windsor-Essex County Health Unit (WECHU) received funding approvals from the Ministry of Health in the latter part of August 2020 and is currently assessing the application of those approvals to actual and forecasted financial expenditures for the 2020 fiscal year. Although it is estimated at this time that the projected deficit previously communicated in July may be offset by funding received from the Ministry, updated forecasts will be made available in October of 2020 which may change the final year-end position.

ROSELAND GOLF & CURLING CLUB

DEPARTMENTAL OVERVIEW

Financial Summary	2017	2018	2019	2020
Annual Revenue Budget	(\$2,322,000)	(\$2,248,000)	(\$2,547,000)	(\$2,590,000)
Annual Expense Budget	\$2,322,000	\$2,342,000	\$2,545,000	\$2,590,000
Annual Net Budget	\$0	\$94,000	(\$2,000)	\$0
Annual Net Variance	(\$255,000)	(\$217,000)	(\$380,000)	(\$260,000) *
Variance as a % of Gross Budget	(11.0%)	(9.3%)	(14.9%)	(10.0%)
				* Projected

VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Revenues	(\$1,140,000)	\$196,000	(\$945,000)
Expenses	\$664,000	\$20,000	\$685,000
Net Total	(\$476,000)	\$216,000	(\$260,000)

VARIANCE DESCRIPTION

The total departmental year-end variance is projected to be approximately: (\$260,000)

The 2019/2020 curling season was ended several weeks early, therefore revenue for the remaining weeks of the season was not realized. Further, the 2020/2021 season is expected to be canceled as well.

Golf at the main Roseland course, and associated par 3, would typically open in late March. Due to provincial COVID restrictions, golf did not begin until May 16, resulting in lost revenue. Further, PPE and additional staff were needed to operate safely.

The Roseland Clubhouse, which has a restaurant and hosts golf tournaments and other events, has remained closed since March. Food and beverage has only been available at the course half way hut and from the beverage cart.

Golf at the secondary 9 hole course, Little River, was not resumed in 2020, as there was no electronic tee sheet to control the number of golfers attending the course at any time and insufficient management resources to safely direct golf operations.

There have been measures taken to mitigate the revenue lost due to COVID, such as laying off staff and limiting the maintenance of closed operations.

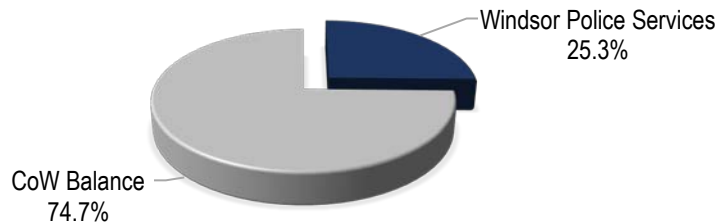
WINDSOR POLICE SERVICES

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)	 \$0 *
Variance as a % of Gross Budget	(0.2%)	(0.6%)	(0.5%)	0.0%
				* Projected

2020 Portion of Net Municipal Tax Levy



VARIANCE SUMMARY

Description	Q3 COVID Projection	Q3 Non-COVID Projection	Q3 Overall Projection
Revenues	(\$750,000)	\$0	(\$750,000)
Expenses	\$0	\$750,000	\$750,000
Net Total	(\$750,000)	\$750,000	\$0

VARIANCE DESCRIPTION

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

Based on current information, the Windsor Police Service (WPS) is projecting to be on target with a 0% budget variance at year-end.

WINDSOR POLICE SERVICES

Revenues:

All fee based revenues are trending below budget due to the COVID-19 pandemic. Projections based on current trends estimate a \$750,000 deficit at year-end.

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 discretionary spending. While significant costs were incurred to procure personal protective equipment, 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 \$750,000. The WPS Administration has taken a very proactive approach to mitigate a budget variance and will continue to do so.