

Municipal	2021 Gross Budget	2021 Net Budget	Year-End COVID Variance	Year-End Non-COVID Variance	Year-End Overall Variance	% of Gross Budget
CITY DEPARTMENTS						
Public Works	\$56,609,038	\$29,278,810	(\$2,388,116)	(\$218,103)	(\$2,606,219)	(4.6%)
On-Off Street Parking	\$0	\$0	(\$1,417,504)	\$0	(\$1,417,504)	0.0%
Fire & Rescue	\$52,177,165	\$50,658,841	(\$196,875)	(\$615,422)	(\$812,297)	(1.6%)
Licensing & Enforcement	\$3,781,107	\$1,389,957	(\$538,179)	(\$51,637)	(\$589,816)	(15.6%)
Legal	\$14,231,776	\$6,682,053	(\$300,000)	(\$55,488)	(\$355,488)	(2.5%)
Recreation & Culture	\$24,992,464	\$13,042,950	(\$157,936)	\$0	(\$157,936)	(0.6%)
Communications	\$3,914,452	\$3,191,987	(\$18,000)	(\$50,774)	(\$68,774)	(1.8%)
Mayor's Office	\$1,455,705	\$1,455,705	\$0	\$0	\$0	0.0%
CAO's Office	\$1,253,287	\$1,253,287	\$0	\$3,656	\$3,656	0.3%
Finance	\$11,818,267	\$6,782,600	(\$301,803)	\$305,746	\$3,943	0.0%
Human Resources	\$6,556,998	\$6,148,156	(\$74,000)	\$80,783	\$6,783	0.1%
Facilities	\$19,034,729	\$9,693,214	(\$183,812)	\$196,561	\$12,750	0.1%
Engineering	\$27,777,083	\$2,176,061	(\$85,604)	\$102,712	\$17,108	0.1%
Parks	\$21,010,716	\$18,828,507	(\$209,256)	\$233,827	\$24,571	0.1%
Housing & Children Services *	\$116,465,816	\$24,858,008	\$308,466	(\$265,043)	\$43,423	0.0%
City Council	\$1,029,184	\$872,193	\$57,963	\$0	\$57,963	5.6%
Building	\$7,752,491	\$1,973,235	(\$150,000)	\$211,833	\$61,833	0.8%
Council Services	\$2,951,250	\$2,358,455	(\$21,020)	\$126,416	\$105,396	3.6%
Information Technology	\$8,702,573	\$7,340,019	(\$7,800)	\$187,578	\$179,778	2.1%
Huron Lodge	\$26,132,683	\$8,128,565	\$0	\$522,202	\$522,202	2.0%
Windsor Public Library	\$9,302,368	\$8,269,747	\$115,000	\$0	\$115,000	1.2%
Transit Windsor	\$36,851,094	\$15,586,444	\$0	\$792,839	\$792,839	2.2%
Planning	\$4,059,564	\$3,161,718	\$0	\$793,151	\$793,151	19.5%
Employment & Social Services	\$116,559,418	\$7,645,864	\$912,492	\$656,313	\$1,568,805	1.3%
Corporate Accounts	\$162,129,721	\$31,002,265	\$1,078,351	\$1,413,583	\$2,491,934	1.5%
Sub-Total: City Depts	\$736,548,949	\$261,778,641	(\$3,577,632)	\$4,370,733	\$793,101	0.1%
AGENCIES, BOARDS & COMMITTEES						
Agencies	\$20,558,892	\$20,458,294	\$0	\$167,535	\$167,535	0.8%
Police Services	\$111,317,082	\$93,932,409	\$1,000,708	\$530,000	\$1,530,708	1.4%
Sub-Total: ABC's	\$131,875,974	\$114,390,703	\$1,000,708	\$697,535	\$1,698,243	1.3%
Total: Municipal	\$868,424,923	\$376,169,344	(\$2,576,924)	\$5,068,268	\$2,491,344	0.29%
Other Funding Sources						
Sewer Surcharge Reserve	\$80,254,455	\$0	\$262,517	(\$2,075,896)	(\$1,813,379)	(2.3%)
Building Permit Reserve	(\$169,408)	\$0	\$0	\$2,741,191	\$2,741,191	n/a
Total: OFS's	\$80,085,047	\$0	\$262,517	\$665,295	\$927,812	1.2%
Government Business Enterprises						
Windsor-Detroit Tunnel	n/a	n/a	(\$6,253,137)	(\$200,566)	(\$6,453,703)	n/a
Windsor Airport	n/a	n/a	(\$3,310,815)	\$0	(\$3,310,815)	n/a
Roseland Golf & Curling Club	n/a	n/a	(\$466,500)	\$466,500	\$0	n/a
Total: GBE's	n/a	n/a	(\$10,030,452)	\$265,934	(\$9,764,518)	n/a
Grant Total			(\$12,344,859)	\$5,999,497	(\$6,345,362)	n/a

* Includes Windsor Essex County Housing Corporation (WECHC).

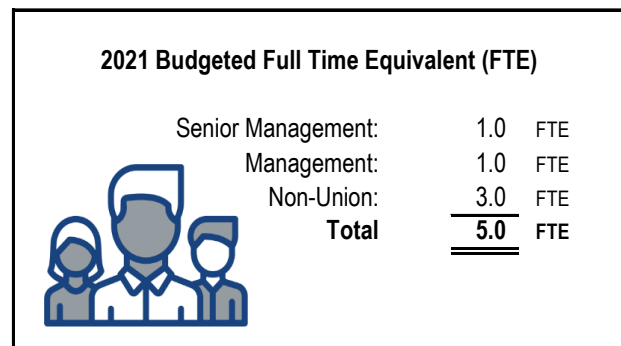
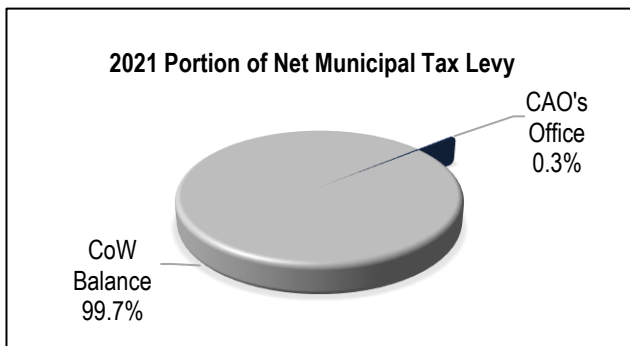
All totals are unaudited.

CAO'S OFFICE

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$169,459)	(\$30,000)	\$0	\$0
Annual Expense Budget	\$1,320,807	\$1,315,018	\$1,336,637	\$1,253,287
Annual Net Budget	\$1,151,348	\$1,285,018	\$1,336,637	\$1,253,287
Annual Net Variance	\$170,118	\$123,090	\$114,810	\$3,656
Variance as a % of Gross Budget	12.9%	9.4%	8.6%	0.3%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Various Miscellaneous Accounts	\$0	\$3,656	\$3,656
Net Total	\$0	\$3,656	\$3,656

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$3,656** **Surplus**

A year end surplus of \$3,656 in the CAO's office is related to various miscellaneous items.

CITY COUNCIL

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	\$0	(\$277,165)	(\$185,000)	(\$156,991)
Annual Expense Budget	\$639,777	\$1,008,389	\$1,031,469	\$1,029,184
Annual Net Budget	\$639,777	\$731,224	\$846,469	\$872,193
Annual Net Variance	\$34,987	(\$8,275)	\$48,836	\$57,963
Variance as a % of Gross Budget	5.5%	(0.8%)	4.7%	5.6%

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Miscellaneous Expenses	\$57,963	\$0	\$57,963
Net Total	\$57,963	\$0	\$57,963

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$57,963** **Surplus**

Miscellaneous Expenses: \$57,963

City Council ended the year with an overall surplus of \$57,963 which was entirely related to the ongoing pandemic. Approximately \$35,000 of the surplus was attributed to the continuance of online Council meetings which resulted in less overtime being required from Information Technology staff that provide support for the meetings. The balance of the surplus, approximately \$22,463, was attributed to the lack of committee meetings by the various Committees of Council.

MAYOR'S OFFICE

DEPARTMENTAL OVERVIEW

The Mayor is the Head of City Council the Chief Executive Officer (CEO) of the Corporation of the City of Windsor. As Head of Council he presides over all meetings of Council. The Mayor ensures that the laws governing the Municipality are properly executed and enforced. The Mayor has primary responsibility for seeing that the policies of the Municipality are implemented, and he works closely with Council to ensure that this occurs.

As CEO, the Mayor has responsibility for all actions taken on behalf of the municipal corporation. Based on the approval of Council, the Mayor has responsibility for directing municipal spending priorities in accordance with local needs and preferences, and oversees the Municipality's administration to ensure that all actions taken by administration are consistent with Council policies.

The Mayor has a staff of contract employees hired directly by the Mayor to facilitate the operations of the Mayor's Office.

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

** Projected*

VARIANCE DESCRIPTION

The total departmental year-end variance is: \$0

Prior to the budget carry-forward of \$1,909,358, the Mayor's Office budget for 2021 reflected a surplus of the same amount, which is generally related to the accumulated surplus carried forward from previous years based on Council approval. The majority of the budget carry-forward totalling \$1,225,726 is related to Economic Development, and \$825,726 will be transferred to the new Economic & Innovation area.

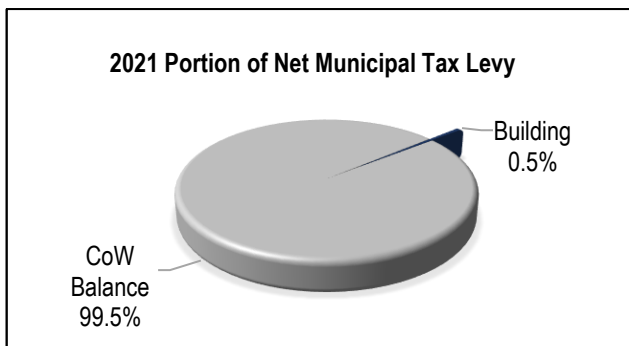
BUILDING

DEPARTMENTAL OVERVIEW


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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	n/a	n/a	n/a	(\$5,779,256)
Annual Expense Budget	n/a	n/a	n/a	\$7,752,491
Annual Net Budget	n/a	n/a	n/a	\$1,973,235
Annual Net Variance	n/a	n/a	n/a	\$61,833
Variance as a % of Gross Budget	n/a	n/a	n/a	0.8%

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



2021 Budgeted Full Time Equivalent (FTE)



Management:	7.0	FTE
Non-Union:	11.0	FTE
Local 543:	45.0	FTE
Total	63.0	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Staff Gapping	\$0	\$190,760	\$190,760
Revenue Shortfall	(\$150,000)	(\$169,843)	(\$319,843)
Miscellaneous Expense Savings	\$0	\$240,916	\$240,916
Budget Carry Forward		(\$50,000)	(\$50,000)
Net Total	(\$150,000)	\$211,833	\$61,833

BUILDING

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$61,833** **Surplus**

Staff Gapping: \$190,760

The delay in the hiring of several positions for the Building Department and Transportation Planning were a key factor for the staff gapping surplus. In addition, some positions experienced timing issues and setbacks as well as unexpected staff turnover during the year, were also factors that contributed to this surplus. On the other hand the department was able to fill two heavy workload positions to help out with the backlog of work due to the prior year staff gapping.

Revenue Deficit: \$(319,843)

The Building By-law revenue by the end of the year had a revenue shortfall of (\$372,027). Fees collected by By-law relates to the enforcement of property standards, residential rental property conditions and the upkeep of vacant buildings. The pandemic was a major factor in the revenue shortfall due to the provincial lockdown impacting enforcement activity, suspension of the court system and the Covid-19 impact on landlords and tenants alike, of which City staff attempted to accommodate given the circumstances. Out of this portion of the revenue shortfall, (\$150,000) can be directly linked to the Covid-19 pandemic. Transportation Planning ended the year in a surplus position of \$52,184 due to the e-scooter pilot project that was initiated this year.

Miscellaneous Expense Savings: \$240,196

The Building department and Transportation Planning overall achieved a miscellaneous expense savings of \$240,196 due to reduced travel and training, software maintenance savings, fleet, professional services and other operating expenses.

Budget Carry Forward \$ (50,000)

The Building Department requested a Budget Carry Forward as they would like to upgrade the technology in all their Boardrooms as well as update some computer hardware to help provide greater customer service in the new age of remote working.

MITIGATING STEPS

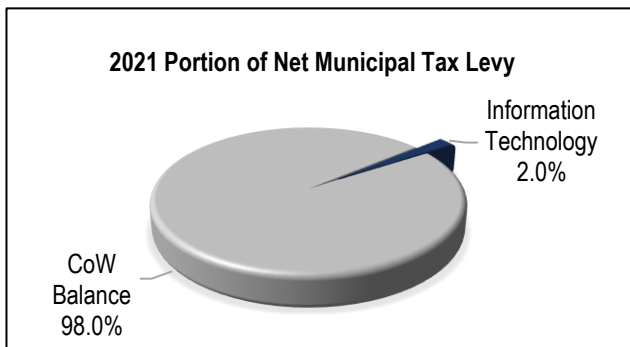
Administration has made concerted efforts to hold the line where possible on discretionary expenses within its control including delaying of staff recruitments while navigating the challenging situation of the past year and striving to maintain a respectable and safe level of service.

INFORMATION TECHNOLOGY


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$1,275,439)	(\$1,415,439)	(\$1,275,439)	(\$1,362,554)
Annual Expense Budget	\$7,954,334	\$8,260,494	\$8,224,564	\$8,702,573
Annual Net Budget	\$6,678,895	\$6,845,055	\$6,949,125	\$7,340,019
Annual Net Variance	\$114,264	\$17,909	\$32,736	\$179,778
Variance as a % of Gross Budget	1.4%	0.2%	0.4%	2.1%



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
COVID Related Expenditures	(\$7,800)	\$0	(\$7,800)
Salary Related	\$0	\$138,500	\$138,500
Various Miscellaneous	\$0	\$49,078	\$49,078
Net Total	(\$7,800)	\$187,578	\$179,778

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$179,778** **Surplus**

COVID Related Expenditures: (\$7,800)

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

INFORMATION TECHNOLOGY

Salary Related: \$138,500

Included in the year-end variance is an overall surplus of \$138,500 related to salary gapping. An estimated surplus of \$138,500 is related to vacancies in current positions where recruitments are currently under way to fill those vacancies within the existing staff complement, in an effort to bring the department up to full capacity

Various Miscellaneous: \$49,078

Due to COVID and the repeated stay-at-home orders, travel and training along with Conference registrations did not occur this year. These cost savings along with various miscellaneous line items within the department are contributing to a year-end surplus of \$49,078.

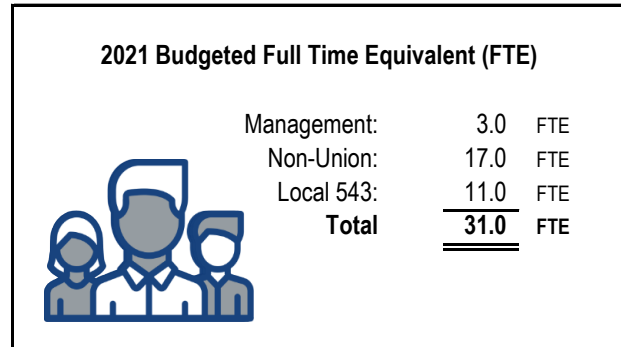
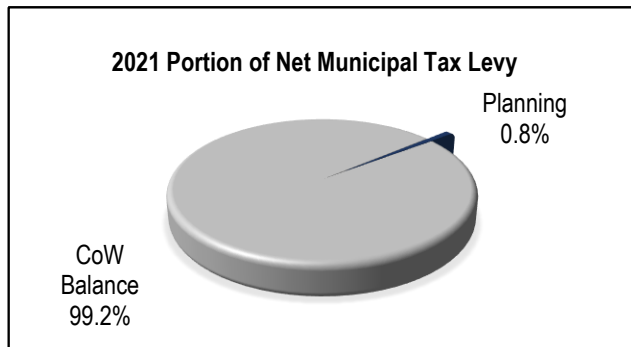
PLANNING

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	n/a	n/a	n/a	(\$897,846)
Annual Expense Budget	n/a	n/a	n/a	\$4,059,564
Annual Net Budget	n/a	n/a	n/a	\$3,161,718
Annual Net Variance	n/a	n/a	n/a	\$793,151
Variance as a % of Gross Budget	n/a	n/a	n/a	19.5%

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



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Staff Gapping	\$0	\$292,524	\$292,524
Revenue Surplus	\$0	\$474,272	\$474,272
Miscellaneous Expense Savings	\$0	\$56,655	\$56,655
Budget Carry Forward	\$0	(\$30,300)	(\$30,300)
Net Total	\$0	\$793,151	\$793,151

PLANNING

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$793,151** **Surplus**

Staff Gapping: \$292,524

Staff gapping was one of the contributing factors to the overall surplus variance within the Planning department. The delay in the hiring of several positions, in addition to the time lag and setbacks for other positions that were required to be filled as well as the unexpected staff turnover during the year were all factors that contributed to this surplus.

Revenue Surplus: \$474,272

The Planning area ended the year with a revenue surplus of \$474,272 in the area of Development Applications.

Miscellaneous Expense Savings: \$56,655

The Planning department managed to achieve miscellaneous expense savings in total of \$56,655 for the year. The majority of the savings was due to reduced Travel, Conferences and Training of \$42,670 as well as \$26,885 in Office Supplies, Postage and Printing expenses and the remaining \$ 25,548 in various Operating expenses. The savings helped offset the (\$19,679) deficit in Advertising as well as (\$18,768) for Other Professional Services External used for Surveyors.

Budget Carry Forward \$ (30,300)

The Planning Department requested a Budget Carry Forward as they would like to upgrade the technology in all their Boardrooms as well as update some computer hardware to help provide great customer service given the current environment.

MITIGATING STEPS

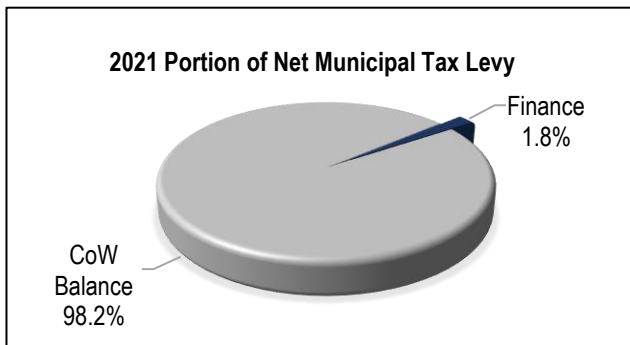
Administration has made concerted efforts to hold the line where possible on discretionary expenses within its control including delaying of staff recruitments while navigating the challenging situation of the past year and striving to maintain a respectable and safe level of service.

FINANCE


DEPARTMENTAL OVERVIEW

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

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



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
External Revenues	(\$283,025)	\$80,766	(\$202,259)
Salaries	(\$18,778)	\$242,265	\$223,487
Various Miscellaneous	\$0	(\$17,285)	(\$17,285)
Net Total	(\$301,803)	\$305,746	\$3,943

FINANCE

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$3,943** **Surplus**

External Revenue: (\$202,259)

A shortfall in external revenue has resulted in a net deficit of (\$202,259). Contributing to this deficit is a (\$194,200) shortfall in Tax Lien Registrations and a (\$88,825) shortfall in Letters of Default, both directly related to the ongoing pandemic. The net deficit also consists of a (\$28,740) deficit in Dial-up Fees, a (\$914) deficit in various other User Fees offset by a \$20,645 surplus in Tax Certificates, and an \$89,775 surplus in Ownership Changes.

Salaries: \$223,487

Overall salary expenditures within the Finance Department resulted in a year-end surplus of \$242,265 primarily due to gapping and the timing of recruitments offset by a (\$18,778) deficit in salary costs related to the pandemic .

Various Miscellaneous: (\$17,285)

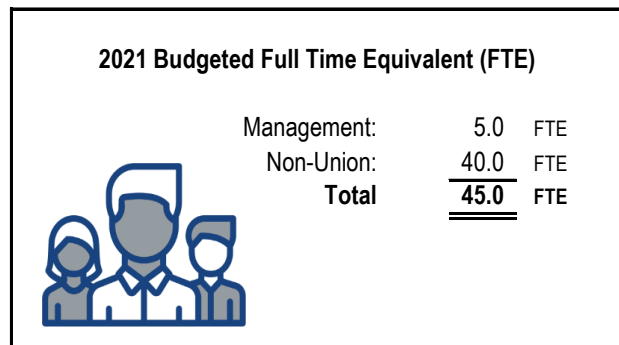
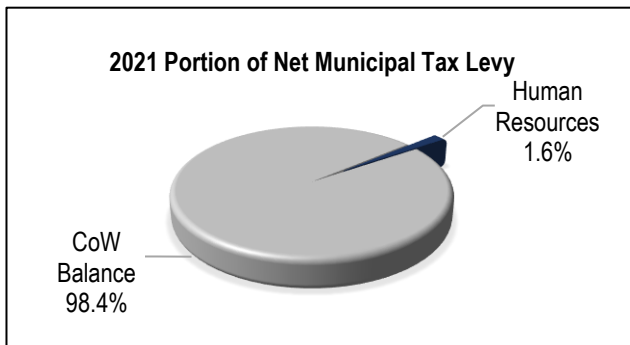
A (\$17,285) deficit has resulted from various miscellaneous items within Finance's 2021 operating budget.

HUMAN RESOURCES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$376,406)	(\$1,031,013)	(\$663,879)	(\$408,842)
Annual Expense Budget	\$5,364,825	\$6,440,414	\$6,296,537	\$6,556,998
Annual Net Budget	\$4,988,419	\$5,409,401	\$5,632,658	\$6,148,156
Annual Net Variance	\$4,268	\$141,250	\$36,310	\$6,783
Variance as a % of Gross Budget	0.1%	2.2%	0.6%	0.1%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary Requirements	(\$121,000)	(\$72,875)	(\$193,875)
Consulting & Professional Services	\$10,000	\$33,937	\$43,937
Travel & Training	\$37,000	\$26,365	\$63,365
Other Miscellaneous	\$0	\$93,356	\$93,356
Net Total	(\$74,000)	\$80,783	\$6,783

HUMAN RESOURCES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$6,783** *Surplus*

Salary Requirements: (\$193,875)

The Health and Safety Department incurred a deficit of (\$121,000) due to COVID-19 Relief efforts. The department was required to hire a temporary Disability Management Specialist and H&S Advisor to assist with heavy workload due to contact tracing and COVID health and safety matters. In addition, a Non-COVID salary deficit of (\$72,875) was realized primarily due to the Payroll Process Project. Although, these positions have approved one-time funding available, the transfer was not made as the deficit was absorbed elsewhere within the budget.

Consulting and Professional Services: \$43,937

The consulting and professional services accounts ended the year in a surplus position of \$43,937, primarily attributed to Benefit Consulting and the Physical Demand Analysis Program. A surplus of \$24,730 resulted from the Benefits Consulting Account. The benefits consultant is used on an as-needed basis and is charged by way of an hourly rate for services provided. The Physical Demand Analysis Program has been a lengthy process evaluating every position within the corporation and remains an ongoing process. A surplus of \$19,207 has been realized in 2021, of which \$10,000 resulted from the delay of this process due to COVID-19.

Travel and Training: \$63,365

A year-end surplus of \$63,365 was realized within the travel and training course budgets. A portion of the variance can be attributed to COVID-19 as reduced course offerings, municipal site closures, travel restrictions and staff working from home, reduced the usual travel and training activity.

Other Miscellaneous: \$93,356

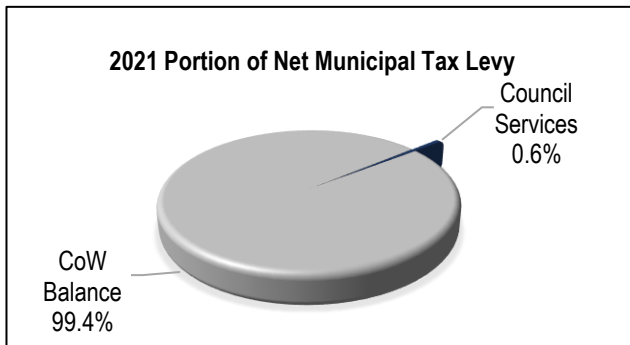
A year end surplus of \$93,356 was realized from various miscellaneous expense accounts, including program supplies, furniture & office supplies; which helped to offset the deficit in salary.

COUNCIL SERVICES


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$662,107)	(\$664,743)	(\$685,318)	(\$592,795)
Annual Expense Budget	\$2,994,694	\$3,163,385	\$3,163,317	\$2,951,250
Annual Net Budget	\$2,332,587	\$2,498,642	\$2,477,999	\$2,358,455
Annual Net Variance				\$105,396
Variance as a % of Gross Budget				3.6%



2021 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	4.0	FTE
Non-Union:	3.0	FTE
Local 543:	14.0	FTE
Total	22.0	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Marriage License and Civil Ceremonies	(\$23,400)	\$0	(\$23,400)
Death Registration	\$0	\$26,300	\$26,300
Printing User Fees	(\$12,620)	\$0	(\$12,620)
Salary Gapping	\$0	\$100,116	\$100,116
Miscellaneous Expenses	\$15,000	\$0	\$15,000
Net Total	(\$21,020)	\$126,416	\$105,396

COUNCIL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$105,396** **Surplus**

Marriage Licenses and Civil Ceremonies: (\$23,400)

A deficit of (\$23,400) was realized within the Marriage License and Civil Ceremony revenue. This variance can be attributed to couples not planning or postponing their marriages and wedding ceremonies until the pandemic restrictions are lifted.

Death Registration: \$26,300

A surplus is Death Registration revenue of \$26,300 was realized in 2021. The Death Registration revenue is difficult to predict and therefore, varies from year to year.

Printing User Fees: (\$12,620)

A deficit of (\$12,620) resulted due to less colour copier user fees charged in 2021. This variance can be attributed to city staff using less paper and the corporation moving to a more online/computer based approach due to work from home during the pandemic.

Salary Gapping: \$100,116

Council Services experienced an overall savings of \$100,116 in staffing, resulting from various vacant positions in the department throughout 2021.

Miscellaneous Expenses: \$15,000

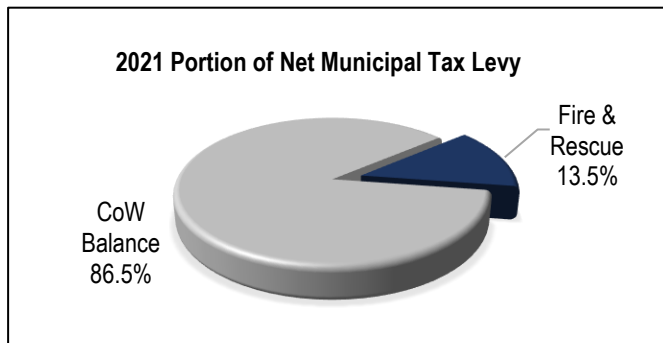
An overall savings of \$15,000 is a direct result of resources not being utilized during the COVID-19 pandemic, such as travel expenses and office supplies.

FIRE & RESCUE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$990,689)	(\$1,098,503)	(\$1,481,166)	(\$1,518,324)
Annual Expense Budget	\$46,493,654	\$51,711,505	\$51,947,069	\$52,177,165
Annual Net Budget	\$45,502,965	\$50,613,002	\$50,465,903	\$50,658,841
Annual Net Variance	(\$457,162)	(\$87,219)	(\$553,373)	(\$812,297)
Variance as a % of Gross Budget	(1.0%)	(0.2%)	(1.1%)	(1.6%)



2021 Budgeted Full Time Equivalent (FTE)



Management:	3.0	FTE
Non-Union:	2.0	FTE
WFA:	300.0	FTE
Total	<u>305.0</u>	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Net Salary Variance	(\$167,804)	(\$718,053)	(\$885,857)
Temp. Addition of Assist. Deputy Fire Chief	(\$62,502)	\$0	(\$62,502)
Mass Notification System	\$0	(\$32,969)	(\$32,969)
Fire & Rescue User Fees	(\$41,346)	\$13,820	(\$27,526)
PPE, Medical and Cleaning supplies	(\$10,423)	\$0	(\$10,423)
Miscellaneous Surplus Accounts	\$85,200	\$121,780	\$206,980
Net Total	(\$196,875)	(\$615,422)	(\$812,297)

FIRE & RESCUE

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$812,297) Deficit**

Net Salary Variance: (\$885,857)

Net Salary variance for WFRS resulted in a deficit of (\$885,857). Salary, gapping, other pay, and WSIB ended in a surplus of \$164,452 while overtime variance ended in a deficit of (\$1,050,309). This overtime includes COVID-19 cost of (\$167,804). It is then mitigated by a recovery of \$772,334 from a prolonged Hazmat incident. The increased pressure for overtime started in July shortly after the Provincial lockdown ended. WFRS had a number of backlogged training requirements, increased number of WSIB claims and a postponed spring recruit class that normally mitigates summer month absence pressures. Finally, the fall recruit class did not materialize in planned 5 staff over complement due to vaccination requirements causing absence and increased retirements.

Temporary Addition of Assistant Deputy Fire Chief: (\$62,502)

The hiring of Assistant Deputy Fire Chief on a temporary basis allowed for a dedicated person to directly address the needs of frontline firefighting staff while the Chief has focused on the pandemic response. The pandemic response involved establishment of safety supply chains, the isolation and recovery centers, mass vaccination clinics, etc. in collaboration with WECHU, Hospitals, Red Cross and the Province. The hiring of the Assistant Deputy Fire Chief allowed for additional Fire & Rescue duties such as COVID-19 policies development, overseeing the implementation of the new procedures and ongoing daily review of incident run reports. Daily review of incident runs and post incident analysis with the firefighting staff has proven to be a valuable approach for addressing safety, compliance, as well as achieving consistent response to unique calls among all firefighters. This cost was partially offset by a surplus in an existing account and (\$62,502) remains unfunded.

Mass Notification System: (\$32,969)

WFRS entered into a 5-year agreement with Everbridge for a Mass Notification system approved by 2020 Operating Budget, BI#2020-0354. The budget issue was approved on the basis that WFRS would enter into a four-way partnership between WFRS and three community partners. Three partners were verbally committed when the 5 year agreement with Everbridge (system provider) was signed. As the pandemic continues to impact operations and causes significant delays in implementation, 2021 continued to be short two partners creating a (\$32,969) shortfall in cost recovery from partners. The process of obtaining additional partners is ongoing.

Fire & Rescue User Fees: (\$27,526)

User fee revenue for Fire & Rescue resulted in (\$27,526) deficit. Fire Prevention activities came to a complete stop due to a provincial shut down of businesses at the beginning and end of 2021.

PPE, Medical and Cleaning Supplies: (\$10,423)

COVID-19 related expenses resulted in (\$10,423) deficit for the year. Medical, PPE and cleaning supplies needs have increased and continues to be in increased use to reduce the risk of infection.

Miscellaneous Surplus Accounts: \$206,980

A surplus of \$206,980 is achieved by Fire & Rescue division due to COVID-19 impact in operations and overtime deficit mitigating measures. Restrictions in travel and provincial shut down of businesses impacts accounts like travel, training, office supplies, publications & manuals, professional services, advertising, equipment rental, etc., causing them to be under utilized. Furthermore, the department engaged in other deficit mitigating measures that involved cutting back and delaying some expenditures where possible; however, this may involve some catch up spending necessary for year 2022 operations.

MITIGATING STEPS

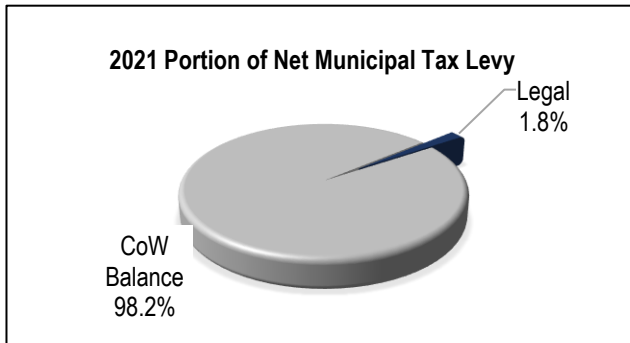
The Fire and Rescue Services division will continue to mitigate overtime variances through the attendance management process and take reasonable steps to reduce COVID-19 related expense variances, while maintaining approved service levels.

LEGAL


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$10,390,026)	(\$10,593,655)	(\$10,766,573)	(\$7,549,723)
Annual Expense Budget	\$17,162,635	\$17,623,980	\$17,542,706	\$14,231,776
Annual Net Budget	\$6,772,609	\$7,030,325	\$6,776,133	\$6,682,053
Annual Net Variance	(\$87,047)	\$165,609	(\$325,652)	(\$355,488)
Variance as a % of Gross Budget	(0.5%)	0.9%	(1.9%)	(2.5%)



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Provincial Offences Division	(\$300,000)	(\$260,125)	(\$560,125)
Salary Gapping	\$0	\$204,637	\$204,637
Net Total	(\$300,000)	(\$55,488)	(\$355,488)

LEGAL

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$355,488)** *Deficit*

Provincial Offences Division: (\$560,125)

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

MITIGATING STEPS

Provincial Offences Division

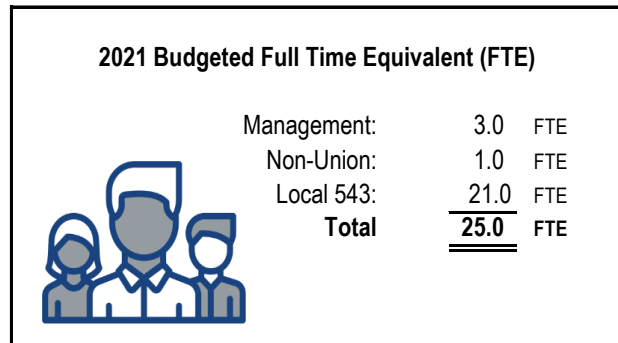
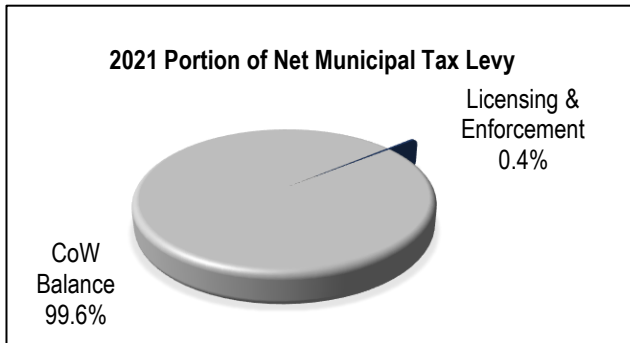
POA continues to strategize collection efforts on previous outstanding offences and will utilize as much court time as able with available Judicial resources to get through the backlog of POA offences. Following the suspension of timelines POA staff reviewed suspension of license reports and processed these suspensions to generate additional payments of fines. As of December 31, 2021 suspension reports up to October 31, 2021 had been processed. The processing of these reports generated a significant amount of additional revenue collected in the latter part of the year. At this time POA is holding all types of courts (remand/first appearance, early resolution, trials) remotely except for ex-parte trials. Ex parte trials are required to be held in person as directed by our Regional Senior Justice of the Peace.

Licensing & Enforcement

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$1,931,111)	(\$2,476,011)	(\$1,991,150)	(\$2,391,150)
Annual Expense Budget	\$3,606,171	\$3,653,154	\$3,742,234	\$3,781,107
Annual Net Budget	\$1,675,060	\$1,177,143	\$1,751,084	\$1,389,957
Annual Net Variance				(\$589,816)
Variance as a % of Gross Budget				(15.6%)



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Lottery License Bingo Revenue	(\$524,590)	\$0	(\$524,590)
Business License Revenue	(\$60,034)	\$0	(\$60,034)
Dog License Revenue	\$36,445	\$0	\$36,445
Repeat Offender Fee Revenue	\$0	(\$194,417)	(\$194,417)
Staff Gapping	\$0	\$115,822	\$115,822
Miscellaneous Expenses	\$10,000	\$26,958	\$36,958
Net Total	(\$538,179)	(\$51,637)	(\$589,816)

Licensing & Enforcement

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$589,816)** **Deficit**

Lottery License Bingo Revenue: (\$524,590)

The Licensing division incurred a deficit of (\$524,590) related to bingo sites based on periodic COVID closures of Bingo Halls from January to July, and reopening at a reduced 50% capacity for the remainder of the year.

Business License Revenue: (\$60,034)

The Licensing division incurred a deficit of (\$60,034) in Business License Revenue due to an increase in business closures and a decrease in new business openings which can be attributed directly to the COVID-19 Pandemic. In addition, deadlines were extended for a majority of business licence categories (to mitigate impacts caused by lockdowns and the COVID-19 pandemic) which eliminated any revenues that would have normally been collected for late penalties.

Dog License Revenue: \$36,445

The Licensing division incurred a surplus of \$36,445 in Dog License Revenue due to the increased demand for pets during the pandemic.

Repeat Offender Fee Revenue: (\$194,417)

The By-Law Enforcement department incurred a deficit of (\$194,417) in revenue generated from the newly established Repeat Offender Fee. This fee was created in 2021 as a deterrent to repeat offenders and as such, the estimated revenue was a projection based on the previous year's issued invoices. Less invoices were issued than originally estimated resulting from increased compliance, which coincides with the original intent of the fee.

Salary Gapping: \$115,822

A surplus of \$115,822 within the Licensing and Enforcement department related to salary gapping occurred in 2021; \$81,029 in Licensing and Gaming, \$18,209 in By-Law Enforcement and \$16,584 in Council & Community Services. These surpluses have evolved for a variety of reasons including the permanent incumbents taking temporary positions elsewhere, unfilled vacancies for a portion of the year and maternity leaves.

Miscellaneous Expenses: \$36,958

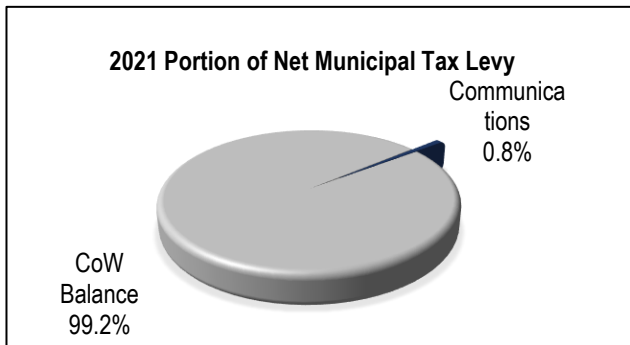
A surplus of \$36,958 occurred within the Licensing and Enforcement department for miscellaneous expenses. A portion of this savings can be attributed to staff using less resources due to work from home, such as travel expenses, office supplies and conference registration. The balance of non-COVID related surplus is related to animal control board fees, cat vouchers, license expenses and service charges.

COMMUNICATIONS


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$739,613)	(\$726,688)	(\$722,783)	(\$722,465)
Annual Expense Budget	\$3,521,542	\$3,673,781	\$3,826,234	\$3,914,452
Annual Net Budget	\$2,781,929	\$2,947,093	\$3,103,451	\$3,191,987
Annual Net Variance				(\$68,774)
Variance as a % of Gross Budget				(1.8%)



2021 Budgeted Full Time Equivalent (FTE)



Management:	4.0	FTE
Non-Union:	8.0	FTE
Local 543:	16.5	FTE
Total	28.5	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
211 RSP Provincial Funding	\$190,000	\$48,046	\$238,046
Salary	(\$228,000)	(\$145,769)	(\$373,769)
Misc. Expenses	\$20,000	\$46,949	\$66,949
Net Total	(\$18,000)	(\$50,774)	(\$68,774)

COMMUNICATIONS

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$68,774)** *Deficit*

211 Regional Service Provider (RSP) Provincial Funding: \$238,046

A surplus of \$238,046 results from 211 RSP Funding, of which \$190,000 is due to surge funding provided to 211 Windsor Essex during the pandemic. This funding offsets most of the COVID related salary deficit below; as the intent of the surge funding was to hire more temporary staff to support 211 services. The other portion of this surplus is due to a change in contracted funding to be received for the remainder of 2021 and an increase in quarterly variable funding.

Salary: (\$373,769)

An overall salary deficit of (\$373,769) is from the Customer Contact Centre division. The majority of this variance can be attributed to part time staff working full time hours due to increased demand and the hiring of extra temporary staff to support 211 services during the pandemic (which is mostly recovered from additional RSP funding). Also contributing to the Non-COVID related deficit is retro pay related to a grade increase for a position in the Customer Contact Centre, which is offset by a corporate provision.

Miscellaneous Expenses: \$66,949

The Communications Department had an overall savings of \$66,949. This is made up of \$55,000 in the Customer Contact Centre division attributed to a change in contracted services, including contracts with Motorola, SMS Texting services and the NICE InContact telephones services. Savings of \$20,000 can be directly linked to COVID-19 such as travel expenses, conference registration and office supplies. A Deficit of (\$13,825) in the Language Line, is due to higher usage throughout the year. In addition, misc. Non-COVID related savings total \$5,774.

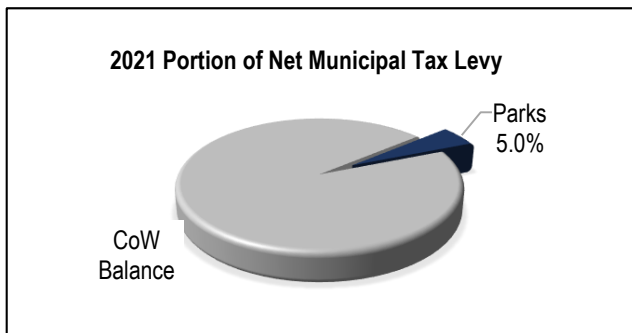
PARKS

DEPARTMENTAL OVERVIEW


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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	n/a	n/a	n/a	(\$2,182,209)
Annual Expense Budget	n/a	n/a	n/a	\$21,010,716
Annual Net Budget	n/a	n/a	n/a	\$18,828,507
Annual Net Variance	n/a	n/a	n/a	\$24,571
Variance as a % of Gross Budget	n/a	n/a	n/a	0.1%

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



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Revenue Reductions	(\$164,830)	\$0	(\$164,830)
Cost Recovery & Temp Staffing Reductions	\$85,889	\$0	\$85,889
COVID-19 Incremental Costs	(\$130,315)	\$0	(\$130,315)
Salary Gapping and Overtime Savings	\$0	\$521,054	\$521,054
Budget Carry-forward	\$0	(\$36,600)	(\$36,600)
Temporary Staffing Costs	\$0	(\$250,627)	(\$250,627)
Net Total	(\$209,256)	\$233,827	\$24,571

PARKS**VARIANCE DESCRIPTION**

The total departmental year-end variance is: **\$24,571** **Surplus**

Revenue Reductions (\$164,830) Deficit

As a result of COVID-19 pandemic Parks experienced lost revenues for services related to park use and services provided to the public related to rental space and various user fees involving parkland and nature centre programming. As required by provincial legislation, restrictions were mandated at the commencement of pandemic and Parks administration responded to adjust the provision of services which is estimated to result in reduced revenues of (\$80,000). In addition as a result of the COVID-19 pandemic Parks administration closed the Ojibway nature centre which eliminated lease rentals for rooms, concessions and programming related to user fees. The revenues lost from the services no longer provided at the Ojibway Nature Centre during the year is (\$84,830).

Cost Recovery and Temporary Staffing Reductions \$85,889 Surplus

There is a reduction of temporary staffing related to the Nature Centre programming and expenditures resulting in savings of \$85,889. The Ojibway Nature Centre remained closed to the public for the year and the level of services requiring temporary staffing for programming was not required.

COVID-19 Incremental Costs (\$130,315) Deficit

As a result of the COVID-19 pandemic enhanced cleaning measures are required to ensure that park amenities are cleaned on a frequent basis for areas of high contact that are used by the public. Additional cleaning protocols were adopted in March 2020 at the commencement of pandemic by the Parks and Facilities department for all city building and park amenities where required that were still in use by the public or City employees. Additional temporary staffing resulted in a \$(48,000) deficit to ensure adequate coverage for all parkland throughout the City to ensure the enhancement of cleaning schedules are maintained for bathrooms located in various parks and amenities that experience higher volumes in the spring, summer and fall periods. As a result of social distancing requirements additional temporary supervision was required for the busier maintenance period. The impact of this temporary staffing costs resulted in a \$(82,315) deficit to the incremental costs for COVID on Parks.

Salary Gapping and Overtime Savings- \$521,054 Surplus

There are savings that occurred in that resulted in a surplus of \$453,643 in the year from the staff attrition, leaves from vaccination policies, and the delay in the recruitment for many vacant positions throughout Parks. As a result there have been savings from staff retirements, leave of absences, long term disabilities and employees transitioning to other departments that have not yet been replaced. In addition, the overtime costs were reduced for the year with the transition to a 7 day a week 10 hour schedule. The value of overtime savings for the year for full time staffing resulted in a surplus of \$67,411. Parks and Recreation share Local 82 staffing that work in rinks during fall and winter periods under normal circumstances. With rinks being closed in the first quarter of the year, there may be some allocation changes in costs from their budgets which are fixed however, where one department has a surplus the other department will have a deficit to offset.

Budget Carry Forward (\$36,600) Deficit

Parks is requesting budget carry forward for the maintenance expenses related to Gateway Park. The budget issue 2021-0055 was approved by Council in the amount of \$53,600 for the additional operating budget for the newly acquired parkland from the Detroit River Tunnel Company (DRTC). This annual funding was required to cover the incremental costs related to maintenance activities to bring the park up to an acceptable level of service. The negotiations with the DRTC took longer than anticipated, and as a result, the City did not take possession of the property until later in the fiscal year. This delay that was beyond the control of the Parks Department, resulted in the deferral of the majority of the initial maintenance activities planned for the year. The expenditures for maintenance costs related to Gateway Park in 2021 has only amounted to \$17,000 and there is \$36,600 in budget funding remaining at year end. The initial maintenance work will be required to be continued into the next fiscal year, as per the original plan, and funding is necessary to be carried over to ensure there are no negative variances in 2022 related to this new parkland.

PARKS

Temporary Staffing Costs \$(250,627) Deficit

The temporary salary costs have increased over budget as a result of staffing resources that were required for TFT workers. The deficit of \$(137,175) was a result of the requirement to maintain service levels and perform work and bridge the salary gapping from full time vacant positions, as highlighted previously. Included in this area is the backfill of an employee in the Parks administration division working on the Work Force Management payroll system implementation which has resulted in an annual deficit of (\$113,452).

MITIGATING STEPS

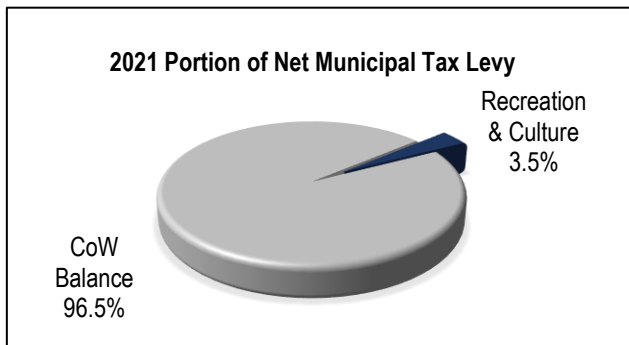
Parks will continue to monitor variances into the next fiscal year and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

RECREATION & CULTURE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$11,298,165)	(\$11,704,711)	(\$12,014,378)	(\$11,949,514)
Annual Expense Budget	\$24,114,601	\$24,647,287	\$25,364,844	\$24,992,464
Annual Net Budget	\$12,816,436	\$12,942,576	\$13,350,466	\$13,042,950
Annual Net Variance	\$238,860	(\$81,695)	(\$1,362,395)	(\$157,936)
Variance as a % of Gross Budget	1.0%	(0.3%)	(5.4%)	(0.6%)



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Programming and User Fee Revenue	(\$7,755,913)	\$0	(\$7,755,913)
Avoided Costs	\$7,597,977	\$0	\$7,597,977
Net Total	(\$157,936)	\$0	(\$157,936)

RECREATION & CULTURE

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$157,936)** **Deficit**

The Recreation & Culture Department ended 2021 with a deficit variance totalling (\$157,936). This is as a result of \$7.7M in foregone programming and user fee revenue however, these negative financial impacts are being partially offset by \$7.6M in avoided costs resulting from reduced part-time salary & wages, program supplies and other operational costs.

Revenue Reductions

As a result of COVID-19 Recreation and Culture experienced \$7,755,913 in lost revenue pertaining to concession sales, commissions, sales of goods & services, advertising, membership, rental and programming revenue. As a result of the COVID-19 provincial restrictions and mandated closures Recreation and Culture was able to mitigate expenditures totalling \$7,597,977. These mitigated expenditures assisted in offsetting the loss of revenues resulting a total deficit of (\$157,936) pertaining to COVID-19 for the department.

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

The department will monitor variances throughout 2022 and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

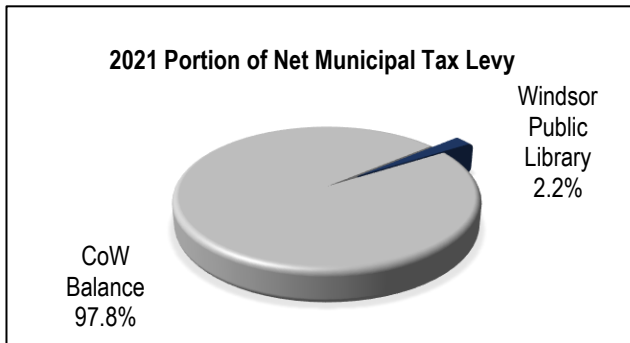
WINDSOR PUBLIC LIBRARY

DEPARTMENTAL OVERVIEW


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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$1,182,552)	(\$1,251,871)	(\$1,071,621)	(\$1,032,621)
Annual Expense Budget	\$9,386,489	\$9,271,926	\$9,276,250	\$9,302,368
Annual Net Budget	\$8,203,937	\$8,020,055	\$8,204,629	\$8,269,747
* Annual Net Variance	\$322,389	\$278,838	\$658,270	\$799,040 *
Variance as a % of Gross Budget	3.4%	3.0%	7.1%	8.6%

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



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary & Benefits	\$211,000	\$447,992	\$658,992
Revenue	(\$124,000)	\$27,436	(\$96,564)
Miscellaneous Expenses	\$28,000	\$208,612	\$236,612
Surplus Transfer to Reserve	\$0	(\$684,040)	(\$684,040)
Net Total	\$115,000	\$0	\$115,000

WINDSOR PUBLIC LIBRARY

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$115,000** **Surplus**

Salary Gapping: \$658,992

Salary and Benefits have a total of a \$658,992 surplus due to the following: Pages and other temporary staff were not employed during lockdowns; Sunday service was mostly unavailable for Q1 resulting in a surplus for wages. Since Sunday hours are worked on a volunteer-basis, staff are paid for Sunday hours worked on top of their regular salaries; Sunday hours are only available during the fall and winter months (September-April). Lastly, the surpluses not related to COVID are due to vacancies and leaves of absence.

Revenue: (\$96,564)

A projected loss of approximately \$124,000 of late fees and rental revenues are directly attributed to COVID as WPL did not collect late fees because of COVID. Branches were closed for most of 2021 and thus, there was no rental income from renting out rooms in the branches.

Miscellaneous Expenses: \$236,612

The savings of approximately \$236,000 of miscellaneous expenses is due to the following: Branches were closed/reduced operating hours for most of Q1-Q3 of 2021; therefore, this decreased printing and imaging expenses, supplies for programs, etc. as people were not allowed in the branches; Audit fees and membership fees have historically been in a surplus position (Pre & post COVID) and thus, not related to COVID; The surplus in other professional fees (alarm responses by the Windsor police) can be attributed to no longer occupying the 850 Ouellette building; Interest expense surplus is also non-COVID related due to the fact that this loan will be paid off in 2022 and thus, less is needed in the budgeted amount for interest.

Surplus Transfer to Reserve: (\$684,040)

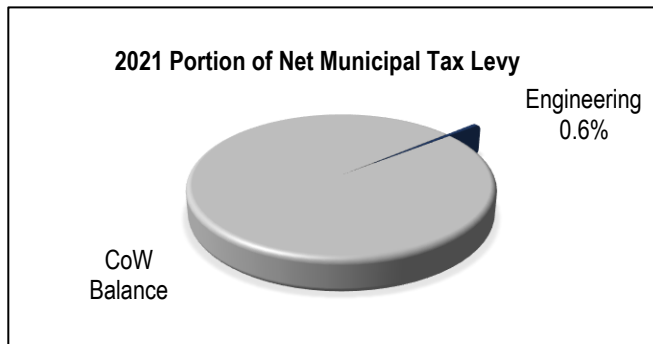
It should be noted that the WPL's financial position at the end of each fiscal year is not included with all other City departments to calculate the final City surplus/deficit. Although the WPL's financial statements are consolidated with the City's, the WPL, as per the Libraries Act, is a stand alone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

ENGINEERING


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$24,080,241)	(\$24,186,509)	(\$25,124,422)	(\$25,601,022)
Annual Expense Budget	\$27,449,528	\$27,422,762	\$26,928,097	\$27,777,083
Annual Net Budget	\$3,369,287	\$3,236,253	\$1,803,675	\$2,176,061
Annual Net Variance	(\$454,241)	\$45,851	(\$140,145)	\$17,108
Variance as a % of Gross Budget	(1.7%)	0.2%	(0.5%)	0.1%



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Pollution Control			
Salaries & Program supplies	\$0	\$5,334	\$5,334
Engineering			
Other Gen. Rev./User Fees/GIS User Fees	\$0	\$242,131	\$242,131
Minor Capital	\$0	\$27,660	\$27,660
Bank Charges	\$0	(\$21,901)	(\$21,901)
Succession Planning	\$0	(\$73,812)	(\$73,812)
Licenses & Permits	(\$102,988)	(\$49,385)	(\$152,373)
Miscellaneous Line Items	\$17,384	(\$27,316)	(\$9,932)
Net Total	(\$85,604)	\$102,712	\$17,108

ENGINEERING

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$17,108** **Surplus**

The Engineering department is reporting a year-end surplus of \$17,108, due to surpluses in Engineering and the Office of the City Engineer of \$11,856. The Pollution Control division, specifically the Environmental Master Plan area, is reporting a surplus of \$5,334

Salaries and Program Supplies: \$5,334

As a result of gapping and restrictions due to COVID, the overall surplus is mainly resulting from Salaries and program supplies. The surplus of \$58,357 resulted from gapping for a position that was not filled for approximately 5 months of 2021 and staff turnover. As a result of the decreased staff, resources are limited and some program supplies were not able to be completed this year. Additionally, some of the surplus was due to Earth Day in 2021 being sponsored by an outside organization. This Organization paid for items such as prizes, advertising and the virtual platform that was used. This resulted in a surplus in program supplies expenses of \$18,235. These surplus are offset by a carry forward request in order to cover expenditures that were delayed in 2021 of (\$83,000).

Other General Revenue / User Fees / GIS User Fees: \$242,131

Other General Revenue and User Fees are in a surplus of \$242,131 to the Division. Revenues picked up in the Summer/ Construction Season. The majority of the surplus related to an increase in the amount of development review fees that had occurred.

Minor Capital: \$27,660

During the 2021 Operating Budget a budget increase of \$30,300 was approved for the Cloud Perming Digital Platform. There have been some delays and the system has yet to be implemented. Therefore, the surplus in minor capital is due to this increase expense in budget, with no expense occurring in 2021. It is offset by minor deficits with the accounts of (\$2,640). This surplus will be used to partially offset the deficient in Licenses & Permits.

Bank Charges: (\$21,901)

Further offsetting the surpluses for the Division is a deficit of (\$21,901) in bank charges. This item has traditionally been in a deficit as credit card payments are on the rise and these payment methods incur additional banking fees for the department.

Succession Planning: (\$73,812)

As a result of the recruitment for the new City Engineer, these expense relate to conducting a search for the City of Windsor's City Engineer as well as additional Salaries & Benefits expenses related to overlapping and other pay.

Licenses & Permits: (\$152,373)

Licenses & Permits are in a deficit of (\$152,373). Some of this deficit is due Sidewalk Cafe permits being waived. As previously reported to Council through the 2021 budget report, it is anticipated that this will result in a COVID-related deficit of (\$57,000) in License & Permits Revenues as the level of interest in 2021 is similar to that of last year. By the end of 2021, the amount of revenue loss due to Sidewalk Cafe Permits was (\$102,988). Additionally, during the 2021 Operating Budget a budget increase was approved to increase user fees to recover annual costs for the usage of Cloud Perming Digital Platform. As this system has not gone live, the increase has not taken effect resulting in a (\$30,000) deficit. The remaining deficit is based on current levels of licenses & permits issued. The remaining (\$19,375) was a result of other licenses and permit revenue shortfalls.

Miscellaneous Line Items: (\$9,932)

Miscellaneous line item variances are contributing to a (\$9,932) deficit. A portion of this deficit of (\$1,428) is related to COVID-19 additional expenses for employee cell phones and headset / camera for new employees in the area. Offsetting this deficit is a surplus of \$18,812 related to COVID for surpluses in salaries. The deficit of (\$27,312) was due to BSR funding for temporary positions not being transferred into the area. As the area was able to mitigate this deficit through other surpluses, it was determined that the BSR funding transfer for 2021 would not occur.

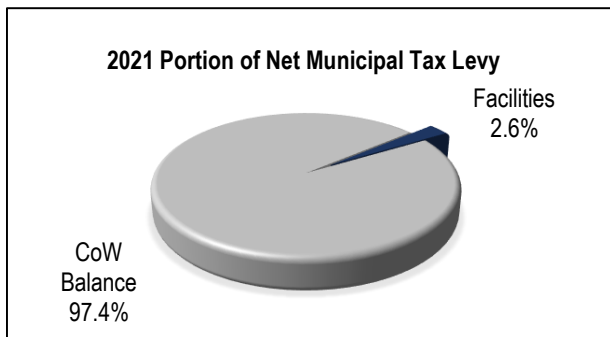
FACILITIES

DEPARTMENTAL OVERVIEW


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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$9,229,381)	(\$8,352,445)	(\$8,608,215)	(\$9,341,515)
Annual Expense Budget	\$16,870,254	\$17,208,392	\$18,187,266	\$19,034,729
Annual Net Budget	\$7,640,873	\$8,855,947	\$9,579,051	\$9,693,214
Annual Net Variance				\$12,750
Variance as a % of Gross Budget				0.1%

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



2021 Budgeted Full Time Equivalent (FTE)



Management:	13.0	FTE
Non-Union:	3.0	FTE
Local 543:	63.7	FTE
Local 82:	13.0	FTE
Total	92.7	FTE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Maint. Material & Housekeeping Supplies	(\$163,929)	\$202,324	\$38,395
Contracted Services	(\$172,490)	(\$471,723)	(\$644,213)
Salary /Wages	(\$104,092)	\$281,711	\$177,619
Administrative & Others	(\$3,650)	\$29,215	\$25,565
Cost Recovery	\$260,350	\$155,034	\$415,384
Net Total	(\$183,812)	\$196,561	\$12,750

FACILITIES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$12,750** **Surplus**

Maintenance Material & Housekeeping Supplies \$38,395 Surplus

In Q2 & Q3 reporting, the department was being conservative and projecting a large deficit in Maintenance Material & Housekeeping Supplies in anticipation of another peak wave of COVID variant to take place, and result in higher PPE and cleaning supplies to be purchased across the corporation. As COVID PPE and cleaning supplies are purchased through the online Purchasing Portal and charged to the default Corporate account in Facilities, this would lead to financial impact on the department. At the end of the year, total PPE purchases were lower than the original projection and some areas received funding from other government bodies to offset their PPE expenditure. This lessened the budgetary burden on Facilities to absorb the costs of COVID PPE and supplies.

Furthermore, a number of recreation facilities have been closed either partially or fully to the public during the year. This led to less consumption for regular housekeeping supplies such as paper towels or hand soap in public restrooms and other common areas. The closure of the Adventure Bay to the public also led to a significant amount of savings in the pool chemical usage in the year.

Contracted Services (\$644,213) Deficit

Facilities is reporting a deficit of (\$644,213) in Contracted Services at the end of 2021. There are several areas that incurred higher maintenance costs than budgeted and contributed to the deficit variance. These include the costs to repair and operate the Peace Fountain, installation of breakers at the Lakeview Park Marina, repairs at the Lanspeary Arena, Dectron and pool equipment replacement at the Aquatic Centre and the security system repairs at the Art Gallery of Windsor.

In addition, a flood in the basement level of WFCU caused major damages to the flooring and equipment at the facility. The replacement and repair costs from the flood incident was over \$122,000. Insurance claim has been filed, however, the outcome of the claim is still pending. Further more, Facilities incurs a monthly COVID security cost since the beginning of the pandemic for the health screening at the 400 City Hall Square building to ensure the safety of the general public and employees entering the building. This security screen cost is over and above the normal security service budget, and therefor added the budgetary strains to the department.

Salary/ Wages Related Expenses \$177,619 Surplus

A number of budgeted positions were vacant during the year including Supervisors, Caretakers, Operating Engineers and Facility Person, due to retirement, reassignment, or departing from the corporation. The surplus from position gapping of \$281,711 is partially offset by the costs of (\$104,092) for the temporary caretakers hired to carry out the COVID enhanced cleaning service in the beginning of the year. Most of these vacant positions have been filled and eliminate savings from gapping by the end of 2021.

Administrative & Others \$25,565 Surplus

Facilities is reporting a surplus of \$25,565 in Administrative accounts at the end of 2021. The main reason for this surplus variance is due to less spending in training, conferences, travelling, and purchasing of new office furniture. The lower administrative spending in 2021 is a direct result of the pandemic, where many in-person training and conferences were cancelled. Also with more staff working from home partially, there were less needs to replace office furniture in the year.

FACILITIES

Cost Recovery \$415,384 Surplus

Facilities Division is reporting a surplus of \$415,384 for cost recoveries either internally within the corporation or from an external source. The main factor that contributes to the surplus variance is the recovery revenue for COVID enhanced cleaning services provided for the Provincial Courts at the Windsor Justice Facility, and for the Federal tenants at the 400 City Hall Square facility. In addition, Facilities was able to recover portion of the pandemic related costs through government grants and reimbursements for programs such as TESAC (Temporary Emergency Shelter at Aquatic Centre), the emergency shelter at 500 Tuscarora and the Mass Vaccination Centres. Furthermore, the City has acquired properties (185 & 189 City Hall Square) with occupying tenants that provide additional lease revenues to the Department.

MITIGATING STEPS

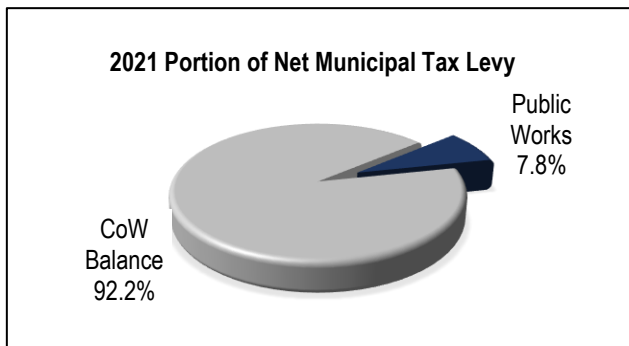
Facilities Operations Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

PUBLIC WORKS


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$27,113,327)	(\$28,785,172)	(\$30,629,406)	(\$27,330,228)
Annual Expense Budget	\$54,455,439	\$55,964,369	\$59,855,262	\$56,609,038
Annual Net Budget	\$27,342,112	\$27,179,197	\$29,225,856	\$29,278,810
Annual Net Variance	\$2,391	\$46,727	(\$1,407,608)	(\$2,606,219)
Variance as a % of Gross Budget	0.0%	0.1%	(2.4%)	(4.6%)



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary and Wage – All Staff and Students	\$195,097	\$1,149,803	\$1,344,900
Crossing Guard Program	\$169,123	\$0	\$169,123
WSIB	\$0	\$94,557	\$94,557
Minor Line-by-Line	\$0	(\$14,679)	(\$14,679)
Miscellaneous Operating and Safety Supplies	(\$76,354)	\$0	(\$76,354)
MTO Registered Owner Requests – Pkg Enf.	\$0	(\$95,917)	(\$95,917)
Winter Control	\$0	(\$120,589)	(\$120,589)
Overtime	\$0	(\$233,133)	(\$233,133)
Landfill Tipping Fees	(\$390,547)	(\$80,352)	(\$470,899)
Materials / Parts	\$0	(\$483,001)	(\$483,001)
Revenue - All Divisions	(\$1,989,532)	\$674,545	(\$1,314,987)
Contracted Services	(\$295,903)	(\$1,109,337)	(\$1,405,240)
Net Total	(\$2,388,116)	(\$218,103)	(\$2,606,219)

PUBLIC WORKS

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$2,606,219)** **Deficit**

Salary and Wage: \$1,344,900

PW Operations has finished 2021 with an overall surplus of \$1,344,900 related to salary and wage costs, of which \$195,097 is attributable to the ongoing pandemic. The non-pandemic surplus of \$1,149,803 in salary and wage costs is the net total of the surpluses and deficits related to salary and wage gapping due to a number of vacancies across the department resulting from retirements, long term disability, staff appointments into new positions and the hiring of extra staff to accommodate heavy work load situations where required. The pandemic related surplus is a result of an overall reduction in student wage costs and gapping related to hiring delays as a result of the ongoing pandemic.

Crossing Guard Program: \$169,123

PW Operations has finished 2021 with an overall surplus of \$169,123 related to the crossing guard program that is directly attributable to the ongoing pandemic due to a reduction in the annual service provided due to the closing of schools in 2021.

WSIB: \$94,557

PW Operations has finished 2021 with an overall surplus of \$94,557 related to reduced WSIB costs for the year related to injuries and pensions in all Divisions. This variance is not considered to be pandemic related.

Minor Line-By-Line: (\$14,679)

Overall minor line-by-line variances result in a deficit of (\$14,679) for 2021. Included in this variance is a final net surplus for fuel of \$186. While a deficit was realized for fuel related to higher than anticipated prices for the year, a fully offsetting surplus was also realized for lower than anticipated fuel consumption for the year, netting fuel to \$186 for all fuel types for the year. Immaterial line-by-line variances including fuel are not considered to be pandemic related variances.

Miscellaneous Operating and Safety Supplies: (\$76,354)

PW Operations has finished 2021 with an overall deficit of (\$76,354) related to miscellaneous operating and safety supplies purchased in response to operational needs due to the ongoing pandemic for use in offices and vehicles as required.

Registered Owner Requests – Parking Enforcement: (\$95,917)

PW Operations has finished 2021 with a non-pandemic deficit of (\$95,917) related to the cost of obtaining registered owner information from the Ministry of Transportation for the processing of late fees in 2021. A 2022 budget adjustment was approved by Council for this account as we have been experiencing a deficit in this account annually for a number of years. This adjustment is expected to mitigate future deficits related to these requests.

Winter Control: (\$120,589)

PW Operations has finished 2021 with an overall deficit of (\$120,589) related to the winter control service.

PUBLIC WORKS

Overtime: (\$233,133)

PW Operations has finished 2021 with an overall deficit of (\$233,133) related to overtime as a result of the vacancies across the department as well as increased work done to support capital programs outside of the normal work day hours. A portion of the overall overtime deficit related to capital programs is offset with revenue for capital recoveries.

Landfill Tipping Fees: (\$470,899)

PW Operations has finished 2021 with a deficit of (\$470,899) related to increased landfill tipping fees in 2021. A deficit of (\$80,352) is a result of a permanent increase in annual tonnage experienced for several years, not related to the ongoing pandemic. A deficit of (\$390,547) is a result of increased tonnages for all sources of waste directly attributable to the ongoing pandemic. A 2022 budget adjustment was approved by Council to increase the landfill tipping fee budget by 1,500 tonnes which is expected to mitigate future deficits related to landfill tipping fees, not related to the ongoing pandemic.

Materials and Parts: (\$483,001)

PW Operation has finished 2021 with an overall deficit of (\$483,001) related to materials and vehicle/equipment parts across the department, not attributable to the ongoing pandemic. Various material and part costs were higher than anticipated for the year with some of the additional cost offset by revenue surpluses related to recoverable work performed for capital programs as well as additional Fleet recoveries for repairs and maintenance of vehicles and equipment not included in the dedicated corporate fleet.

Revenue: (\$1,314,987)

PW Operations has finished 2021 with an overall revenue deficit of (\$1,314,987) of which (\$1,989,532) can be directly attributable to the ongoing COVID pandemic related to lost Parking Enforcement revenue for tickets. A surplus of \$674,545 has also been realized related to non-COVID revenue collection; specifically, related to increased recoveries for various capital programs and recoverable services in the Fleet, Traffic Operations, ROW Maintenance, and Environmental Services Divisions offset with revenue deficits related to reduced parking ticket revenue and staff recoveries in the Technical Support and Field Services Divisions as a result of the annual position gapping. 2022 budget adjustments were approved by Council to permanently reduce the parking ticket revenue budget and to increase capital recovery revenue budgets in Traffic Operations as variances have been realized in these accounts for several years.

Contracted Services: (\$1,405,250)

PW Operations has finished 2021 with a net deficit of (\$1,405,205) related to contracted services across Public Works. A portion of the deficit, (\$295,903), is directly attributable to the ongoing pandemic; specifically, a surplus related to reduced parking enforcement services, and a deficit related to increased residential garbage collection services for the year. A net deficit of (\$1,109,337) is not attributable to the ongoing pandemic and includes surpluses related to the clean the city service, yard waste collection, leachate, and the sharps program; offset with deficits related to household waste collection services, Traffic turning movement counts, road/alley/sidewalk maintenance services and streetlight maintenance.

MITIGATING STEPS

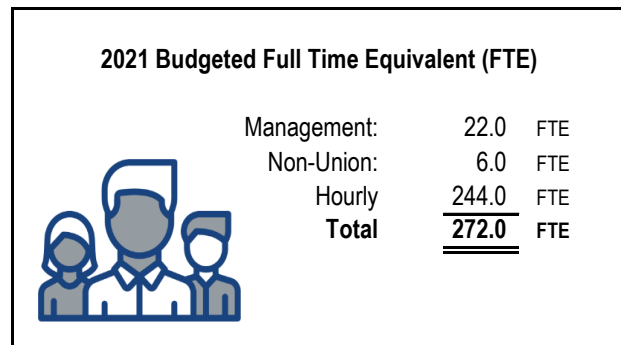
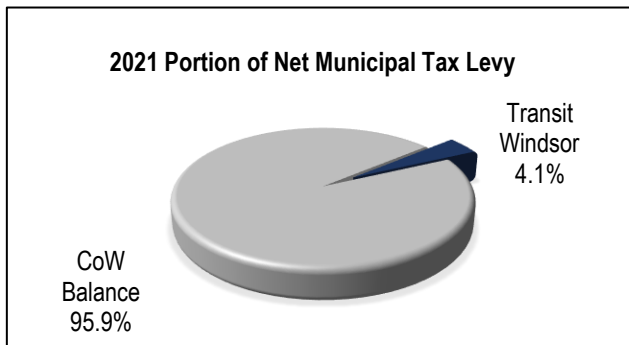
Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible. Budget issue submissions will be prepared for the 2023 budget deliberations for variance items that are expected to continue beyond one-year/one-time and where there is no available budget reduction to facilitate a reallocation of currently budgeted funds.

TRANSIT WINDSOR

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$20,659,589)	(\$21,635,263)	(\$21,175,090)	(\$21,264,650)
Annual Expense Budget	\$33,931,108	\$36,061,034	\$36,294,433	\$36,851,094
Annual Net Budget	\$13,271,519	\$14,425,771	\$15,119,343	\$15,586,444
Annual Net Variance	(\$195,008)	\$123,288	\$658,202	\$792,839
Variance as a % of Gross Budget	(0.6%)	0.3%	1.8%	2.2%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Transit Windsor Revenue	(\$9,922,614)	(\$61,000)	(\$9,983,614)
Commissions Revenue	(\$96,188)	\$0	(\$96,188)
Advertising	(\$50,515)	(\$30,000)	(\$80,515)
Other Professional Service External	(\$47,022)	\$0	(\$47,022)
Workmen's Compensation	\$0	(\$45,017)	(\$45,017)
Other Operating ,Minor Apparatus and	(\$23,212)	\$12,231	(\$10,981)
Travel, Training , Conference	\$23,610	\$3,170	\$26,780
Facility Operations- Labour Internal	\$41,300	\$0	\$41,300
Advertising Expenses	\$6,914	\$65,247	\$72,161
Vehicle Maintenance and Parts	\$176,921	(\$93,227)	\$83,695
Program Supplies and Computer Software	\$168,662	(\$83,963)	\$84,698
Commission Expenses	\$92,852	\$0	\$92,852
Other Minor Transit Windsor Variances	\$0	\$228,305	\$228,305
Fees and Service Charges Expense	\$263,975	\$4,405	\$268,380
Motor Fuel and Oil and Lubricants	\$1,203,773	(\$682,918)	\$520,855
Salary and Wages and Overtime	\$572,837	\$1,475,607	\$2,048,445
Government Funding Safe Restart	\$7,588,708	\$0	\$7,588,708
Net Total	\$0	\$792,839	\$792,839

TRANSIT WINDSOR

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$792,839** **Surplus**

Transit Windsor ended 2021 with a non covid variance of \$792,839 and a covid deficit of (\$7,588,708). Due to Safe Restart funding provided by the Government of Ontario to assist with mitigating COVID19 pressures, the COVID-related deficit was fully funded and therefore Transit experienced an overall surplus.

It should be noted that as per the Safe Restart funding guidelines, the actuals are compared to the 2020 Operating Budget (pre COVID budget). The City variance compares 2021 actuals to the 2021 Operating Budget. The COVID variance is based on Safe Restart guidelines and hence while determining the City variance, it has resulted in higher non COVID variance in various accounts.

Transit Revenue: (\$9,983,614)

During 2021, Transit Windsor operated at an enhanced Saturday service level from January to August 2021, and returned to full service (with the exception of the Tunnel Bus) on Sept. 7, 2021. However, due to the City's vaccination policy and other staffing challenges, Transit had to revert back to Saturday Service effective Nov 22, 2021. The Tunnel Bus did not operate during 2021 and is expected to resume at some point in 2022 once border restrictions are eliminated. During 2021, Transit continued to experience lower ridership hence the fares collected were substantially reduced from expected levels. This has resulted in a significant loss of revenue for Transit leading to a year-end deficit of (\$9,983,614) in the Transit Revenue account. All except for (\$61,000) was due to COVID-19. The reason for non-COVID is due to Safe Restart guidelines stated above.

Commissions Revenue: (\$96,188)

During 2021, Greyhound permanently shut down service due to COVID-related challenges. As a result of the shutdown, no tickets were sold for Greyhound and therefore no commissions were earned during this time. This permanent loss of revenue has been addressed in 2022 Operating Budget. Due to no commissions earned from Greyhound, the commission revenue account ended 2021 with a (\$96,188) deficit.

Advertising Revenue: (\$80,515)

Due to suspended service, as well as third-party service providers requesting fees to be waived in order to manage business costs, Transit Windsor experienced a (\$50,512) deficit in the advertising revenue account. This revenue is made up of both bus and shelter advertisements. The majority of these deficit was due to COVID-19 impacts. The reason for the non-COVID deficit of (\$30,000) is due to Safe Restart guidelines stated above.

Other Professional Service External: (\$47,022)

This account finished the year with a COVID-19 deficit of (\$47,022). The COVID deficit variance can be mainly attributed 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 COVID-19 requirements. These measures were put in place in September 2020 and security has been present for 12 hour days to provide the necessary security service.

Workers Compensation: (\$45,017)

Transit Windsor's worker's compensation expense varies based on the required compensation claims. Transit ended 2021 with a deficit of (\$45,017). This deficit is not related to covid19 impacts.

TRANSIT WINDSOR

Other Operating supplies and Vehicle Rental : (\$10,981)

Due to COVID, there was an increase in operating supplies and minor apparatus and tools for cleaning related supplies resulting in an overall deficit in these accounts. Offsetting this increase was savings in vehicle rental internal. The non-COVID surplus relates to general savings that would have incurred under normal circumstances.

Travel ,Training ,Conference : \$26,780

As a result of COVID, the overall reduced travel training and conference hence resulting in an overall yearend surplus of \$26,780.

Facility Operations-Labour INTERNAL: \$41,300

Due to the pandemic impact, both the caretaking and general facility maintenance charges ended 2021 with a surplus. With Transit Windsor operating at a lower service for most of 2021 and with Greyhound shut down, the traffic at the Windsor International Transit Terminal (WITT) decreased significantly and therefore the need for facility repairs was also reduced. This reduction in required maintenance and cleaning led to a surplus of \$41,300 for this account.

Advertising Expenses: \$72,161

Due to COVID-19, Transit Windsor reduced regular advertising throughout the community as the entire City of Windsor was on a limited interaction requirement. This led to less advertising needed as the directive was to reduce unnecessary travel throughout the community. This resulted in a year end surplus of \$72,161. Majority of the surplus was Non-COVID as the expenses in this account have been lower than budgeted. This trend will be monitored and relevant budget adjustments will be made in the future.

Vehicle Maintenance and Parts : \$83,695

The vehicle maintenance and parts accounts ended up with a COVID surplus of \$176,921 and non- COVID deficit of (\$93,227). As a result of COVID, Transit operated at reduced service levels for most part of 2021 hence resulting in COVID savings of \$176,921. The non-COVID deficit of (\$93,227) can be attributable to the Safe Restart guidelines stated above.

Program Supplies and Computer Software expenses: \$ 84,698

The Customer Service department is responsible for purchasing the required inventory for bus passes and tickets in order to sell to riders. Due to COVID-19, Transit operated at reduced services for most part of 2021. Due to this, the required inventory was significantly less as less passes and tickets were sold for this period of time which led to a COVID19 surplus. Offsetting this surplus was cost of vehicle occupancy software purchased to keep an accurate count of riders. The total impact of these expenses resulted in a COVID surplus of \$168,662 and non COVID deficit of (\$83,963).

Commissions Expense: \$92,852

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 2021, minimal passes and tickets were sold by third parties and therefore Transit ended 2021 with a COVID surplus in this account.

TRANSIT WINDSOR

Other Minor Transit Windsor Variances: \$228,585

Transit Windsor had various expense and revenue accounts that ran a variance during 2021. The majority of the individual accounts included in this total ended 2020 with less than a \$50,000 variance. In total, a surplus of \$228,585 was considered non COVID-19 related.

Fees and Service Charge expenses :\$268,380

Due to COVID-19, the Transit Windsor suspended transit service to the tunnel during 2021. As a result, there were savings in Tunnel toll charges which were not required to be paid while the Detroit Windsor Tunnel was closed. The net year-end impact for this account resulted in a COVID savings of \$263,975. The minimal non-COVID savings of \$4,405 was as a result of foreign exchange differential resulting at the time of making accrual for tunnel tolls.

Motor Fuels and Oil and Lubricants: \$520,855

COVID-19 led to Transit Windsor providing reduced service during 2021. This reduced service led to less kilometres travelled for the transit fleet and therefore less litres of fuel and oil and lubricant consumed. The COVID impact due to reduced service led to a \$1,203,773 surplus in fuel and oil and lubricant account and the non-COVID impact due to the increased rate of fuel throughout the year resulting in a \$682,918 deficit for motor fuel and oil and lubricant account.

Salary, Wages and Overtime: \$2,048,445

2021 continued to be challenging for Transit, resulting in a decision to operate at reduced service levels for the majority of 2021. For a brief period in the fall of 2021, Transit operated at near normal service levels and thereafter had to return to reduced service levels as a result of vaccine policy-related staffing challenges. The Tunnel bus did not operate in 2021 and there were no special events that took place in 2021.

The reduction in service required fewer buses to be on the road and therefore fewer operators required to provide the service. However with additional COVID-19 bus cleaning and disinfecting, along with additional janitorial requirements, the operators were redeployed to assist with these tasks. As a result, Transit experienced a surplus in the salary, wages and overtime accounts. Transit ended 2021 with a \$2,048,445 overall surplus in the salary, wage and overtime accounts. \$1,475,607 of this surplus was due to non-COVID activity, such as employees being off of work without pay for other reasons not related to COVID19 and Safe Restart guidelines as stated above.

Government Funding and Handi Transit (COVID): \$7,588,708

Transit Windsor was able to allocate \$7,413,769 to the operating budget from the Safe Restart Phase 2 and 3 funding provided through the Federal and Provincial governments in order to mitigate all the pandemic-related deficits experienced during 2021. The Safe Restart submission for City of Windsor includes Handi Transit. In 2021, Handi Transit reported a surplus of \$174,939 which reduced City's draw from the Safe Restart Reserve. The actual expenses for the City \$7,588,708. Hence the difference was recovered from Handi Transit.

MITIGATING STEPS

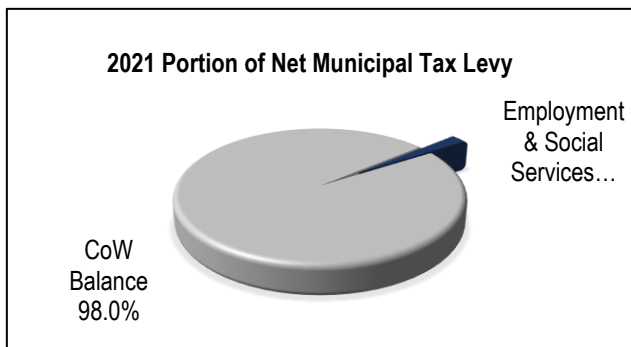
Transit Windsor worked hard during 2021 to continue to provide transit service amidst all the challenges. The ridership remained lower than normal during 2021 which led to continued reduced revenue, and expenses for the remainder of the year.

EMPLOYMENT & SOCIAL SERVICES


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$110,779,385)	(\$109,838,509)	(\$108,882,445)	(\$108,913,554)
Annual Expense Budget	\$118,666,766	\$117,503,235	\$116,969,007	\$116,559,418
Annual Net Budget	\$7,887,381	\$7,664,726	\$8,086,562	\$7,645,864
Annual Net Variance	\$691,753	\$346,682	\$1,673,697	\$1,568,805
Variance as a % of Gross Budget	0.6%	0.3%	1.4%	1.3%



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
CDHO & Social Policy & Planning	\$90,335	(\$14,944)	\$75,391
Ontario Works (OW) Program Delivery:	\$822,157	\$673,137	\$1,495,294
Salary and Benefit (OW)	\$85,866	\$654,087	\$739,953
Employment Related Costs (OW)	\$736,291	\$20,290	\$756,581
Other Miscellaneous Expenses (OW)	\$0	(\$1,240)	(\$1,240)
Other Employment Services	\$0	\$0	\$0
100% Municipal Assistance	\$0	(\$1,880)	(\$1,880)
Net Total	\$912,492	\$656,313	\$1,568,805

EMPLOYMENT & SOCIAL SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$1,568,805** **Surplus**

Human & Health Services Office - \$75,391

The year-end surplus of \$75,391 is primarily due to additional salary recoveries for increased staff time dedicated to Homelessness programs as a result of Covid-19.

Ontario Works (OW) Program Delivery - \$1,495,294

Ontario Works Program Delivery ended the year with a net City surplus of \$1,495,294 comprised of the following: Staffing costs are lower than budget by \$739,953 mainly due to gapping. COVID-19 related salary surplus accounts for \$85,866. Lower Employment Related Expenses (ERE) added \$756,581 to the surplus. The majority of this surplus is COVID-19 related (lower bus passes and smart card expenses and reduced requests for employment support). Other Miscellaneous Accounts offset the surplus by (\$1,240),

Other Employment Services - \$0

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

100% Municipal Assistance and OW Financial Assistance - (\$1,880)

The nominal deficit of (\$1,880) is the result of discretionary benefit costs being higher than expected.

HOUSING & CHILDREN SERVICES

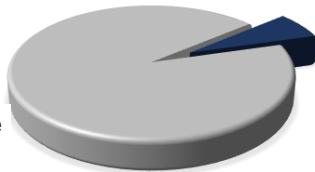
DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$98,824,330)	(\$97,771,797)	(\$97,404,344)	(\$91,607,808)
Annual Expense Budget	\$122,107,176	\$121,414,027	\$121,172,301	\$116,465,816
Annual Net Budget	\$23,282,846	\$23,642,230	\$23,767,957	\$24,858,008
Annual Net Variance	\$217,503	\$50,377	\$1,664,625	\$43,423
Variance as a % of Gross Budget	0.2%	0.0%	1.4%	0.0%

2021 Portion of Net Municipal Tax Levy

CoW Balance
93.4%



Housing &
Children
Services
6.6%

2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
WECHC Additional Expenditures and Revenue Loss	\$0	(\$1,111,947)	(\$1,111,947)
WECHC/Housing Services Covid-19 Deficit	(\$42,827)	\$0	(\$42,827)
WECHC Budget Development Issue	\$0	(\$195,187)	(\$195,187)
Non-Profit Lower Subsidy Payments	\$0	\$475,141	\$475,141
Federal Block Funding Loss	\$0	(\$299,454)	(\$299,454)
Housing Serv. / WECHC County Rev. Increase	\$0	\$79,504	\$79,504
Housing Services Administration	\$0	\$138,377	\$138,377
CHPI	\$0	\$10	\$10
Covid-19 Expenditures (Homelessness & Childcare)	(\$28,880,485)		(\$28,880,485)
Covid-19 Revenue (Homelessness & Childcare)	\$28,880,485		\$28,880,485
Emergency Preparedness	\$0	\$134,217	\$134,217
Children's Services	(\$16,191)	\$518,272	\$502,081
Pathway to Potential Surplus	\$367,484	(\$3,976)	\$363,508
Net Total	\$308,466	(\$265,043)	\$43,423

HOUSING & CHILDREN SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$43,423** **Surplus**

As detailed below, a combined year-end City surplus of **\$43,422** was realized for Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC).

Housing Services and WECHC combined realized a net city deficit of **(\$956,393)**. WECHC realized a net city subsidy deficit of **(\$1,111,947)** due to lower than expected revenue as a result of the 2021 rent freeze legislation and the effects of the pandemic on households. CHC is experiencing higher instances of bad debts as tenants were unable to pay rents due to the pandemic and lockdown measures. In addition, unit maintenance, grounds, janitorial and security costs have risen significantly as a result of the increased costs of materials and contractor labour costs. The completion of unit maintenance that was deferred from 2020 due to the pandemic restrictions is also added to the deficit. These higher expenditures were offset by lower WECHC salaries and administration cost. A WECHC/Housing Services Covid-19 net city deficit of **(\$42,827)** was incurred as a result of the purchase of Personal Protective Equipment (PPE) and increased cleaning expenses. An administrative error during the WECHC's 2021 budget development also added **(\$195,187)** to the deficit. This budget adjustment was addressed in the 2022 budget.

Also adding to the deficit was a net City deficit of **(\$299,454)** due to the loss of Federal Block Funding from the Federal government for both WECHC and Non Profit Housing. Offsetting these deficits was a net city surplus in Non-Profit Housing of **\$475,141** due to lower mandated subsidy payments being required by service providers in 2021, as well as from the reconciliation of service provider fiscal year-end reports. Higher than budgeted County revenue of **\$79,504** and salary gapping of **\$138,377** related to a vacant position also attributed to offsetting the overall deficit.

The Community Homelessness Prevention Initiative (CHPI) budget realized a minimal surplus of \$10 due to prior year adjustment. In 2021, two city budget carryover's requests were submitted to administration and approved. The first budget carryover for the CHPI Program (\$545,000) was approved to offset anticipated 2022 budget pressures due to Covid-19. A second budget carryover was approved related to the Budget Stabilization Reserve (BSR) funding (\$118,951) in 2021 that was approved to fund a temporary Coordinator of Housing Administration & Development position to help support the community's emergency shelter system and COVID-related services. The recruitment for that position was not completed until the fall of 2021. The actual salary cost for the remainder of the year was offset by one-time COVID-related funding from upper levels of government. As a result, this one-time BSR funding was not utilized in 2021 and the BSR budget carryover will allow this position to continue in 2022 and focus on pursuing the development of a permanent Housing Hub as approved by Council in July 2021. (CR365/2021)

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

Emergency Preparedness realized a **\$134,217** City surplus as a result of the vacancy of the Emergency Planning Officer position. The department is working with Human Resources on the recruitment process.

Children's Services budget realized a **\$502,081** City surplus. A **\$377,996** one-time surplus was realized in Child Care Administration is the result of the Province providing one-time funding in 2021 to help mitigate the loss in Child Care Administration revenue, along with additional one-time Child Care Administration revenue related to the post closing reconciliation of 2020 year-end. In addition, the Early On Program realized a surplus of **\$140,276** as a result of one-time staff cost recoveries for staff seconded to other areas during the closure period. Offsetting this surplus was a **(\$16,191)** City Covid deficit as a result of office supply covid expenses.

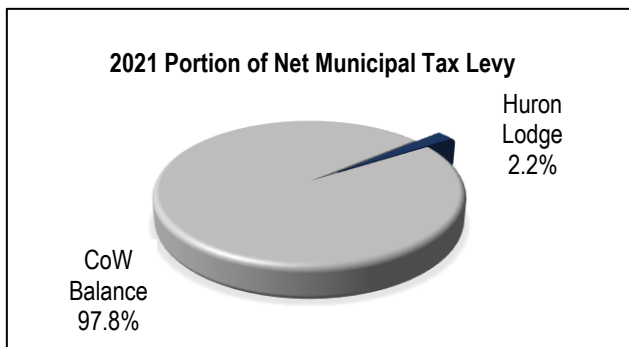
Pathway to Potential (P2P) budget realized a City surplus of **\$363,508** primarily due to COVID-19. Even though Recreation had resumed some services including summer camps, the pandemic brought only a few families to participate in these programs leading to a surplus of **\$48,882**. Transit was operating at a reduced service level which resulted in lower ridership. As a result, a surplus of **\$81,236** for the Transit Affordable Pass Program (APP) was realized. Any P2P Recreation or APP saving realized in Housing & Children's Services, was offset by corresponding revenue losses in Recreation and Transit departments. In addition to these surpluses there was a surplus in other programs of **\$233,390** due to pandemic closures.

HURON LODGE


DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$16,109,537)	(\$16,508,537)	(\$16,950,506)	(\$18,004,118)
Annual Expense Budget	\$23,427,040	\$23,995,061	\$24,747,809	\$26,132,683
Annual Net Budget	\$7,317,503	\$7,486,524	\$7,797,303	\$8,128,565
Annual Net Variance	(\$131,868)	\$2,296	\$1,033,330	\$522,202
Variance as a % of Gross Budget	(0.6%)	0.0%	4.2%	2.0%



2021 Budgeted Full Time Equivalent (FTE)



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

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Ministry of Long-Term Care Funding	\$2,639,024	\$508,315	\$3,147,339
Equipment	(\$54,579)	(\$215,766)	(\$270,345)
Accommodation Revenue	(\$156,515)	(\$176,434)	(\$332,949)
Purchased Services	(\$589,106)	\$62,875	(\$526,231)
Supplies	(\$319,509)	(\$229,831)	(\$549,340)
Salary	(\$1,519,314)	\$573,042	(\$946,273)
Net Total	\$0	\$522,202	\$522,202

HURON LODGE

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$522,202** **Surplus**

Ministry of Long-Term Care (MLTC) Funding: \$3,147,339

Huron Lodge ended the year with a surplus in the Ministry of Long-Term Care (MLTC) funding account primarily due to COVID-19 funding in the amount of \$2,639,024 for incremental costs due to the pandemic. Note, the personal support worker wage enhancement funding does not form part of this variance report as this funding is provided directly to eligible staff as a flow-through. Unrelated to COVID-19, per diem increases and a new funding stream to increase direct care hours per resident per day add \$508,315 to the surplus.

Equipment (\$270,345):

To operate under COVID-19 legislation, the department continuously purchased various types of equipment in response to operating in the pandemic environment. For instance, technology equipment to support virtual family visits as mandated and medical equipment for active screening of all staff, visitors and residents. In order to meet the protocols for infection control, carts and sanitizing stations were also purchased. Larger tables were purchased to facilitate the prescribed 2 metre distance during meal times. Other equipment such as in-room dining trays were also purchased for newly admitted residents and residents experiencing symptoms in order to self-isolate in their own room.

Adding to the deficit are non-COVID related nursing and kitchen equipment for daily resident care were required to be replaced.

Accommodation Revenue: (\$332,949)

Historically, accommodation rates increase by the consumer price index and occur annually. The MLTC deferred rate increases in 2020 and 2021 due to COVID-19. At the time of the 2021 budget development process, the department increased the accommodation revenue budget based on the announced increase for January 1, 2021 as that was the most current information at that time. Additionally, there was an overwhelming number of discharged residents and the inability to admit new residents due to the outbreak status of the home in the first quarter. As noted above in the MLTC Funding category, the MLTC provided \$156,515 in funding to offset a portion of the deficit in this account which was due to COVID-19.

Purchased Services: (\$526,231)

Huron Lodge incurred additional costs for caretaking purchased services and COVID-19 rapid antigen testing purchased services directly related to COVID-19 prevention and containment activities. In order to meet the increased legislative requirements for enhanced cleaning protocols, the hours in which the caretaking service provider were increased contributed (\$325,378) to the year-end variance in this category. Huron Lodge was is required to have additional purchased services to assist with COVID-19 testing and adherence as required by the MLTC legislation which adds (\$263,728) to the negative variance to this account. The non-covid surplus of \$62,875 is primarily due to the already budgeted security services being re-directed to assist in managing the increased COVID-19 testing and adherence in the first quarter which falls under the COVID-19 funding.

Supplies (\$549,340):

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

HURON LODGE

Salary Accounts (\$946,273):

Salary accounts ended the year with a negative variance of (\$946,273). The deficit in salaries is predominately due to deployed staff from other departments and additional shifts in all divisions at Huron Lodge due to resident need and the COVID-19 pandemic environment. Additional duties have been downloaded to the staff as a result of the COVID-19 pandemic and the implementation of enhanced infection control to prevent the spread of infections requires all personnel assist. Residents returning from hospital, newly admitted residents and any residents experiencing signs of infectious disease are required to self-isolate for 14 days in their rooms. This requires additional resident care hours for one-on-one care, application and removal of PPE and enhanced symptom monitoring. Since residents are required to remain 6 feet apart for meals, additional staff are required for serving, feeding, porting residents, monitoring residents in the dining room. Managing essential visitors on the units requires additional infection control and ensure compliance of PPE application and removal. The provision of required staffing is ultimately the responsibility of the licensee and homes are legislated to have a staffing plan which addresses the needs of the residents. Council approved staffing increases through CR634/2020 to Huron Lodge's 2021 budget in amount of \$1,075,000. Through these staffing increases, Huron Lodge was able to keep residents safe, respond to the MLTC directives and maximize the COVID-19 funding.

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

As part of the 2022 budget process, Huron Lodge identified additional expenditures totalling \$2,402,002 in COVID-19 related costs of which \$2,150,002 were additional temporary staffing dollars required to care for the residents in the pandemic environment with the legislative requirements set by the MLTC in the absence of funding commitments from the MLTC.

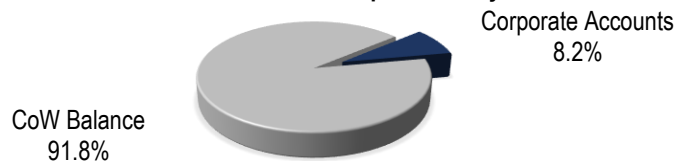
CORPORATE ACCOUNTS

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$205,382,413)	(\$216,031,073)	(\$217,748,697)	(\$131,127,456)
Annual Expense Budget	\$228,641,359	\$237,806,759	\$242,097,940	\$162,129,721
Annual Net Budget	\$23,258,946	\$21,775,686	\$24,349,243	\$31,002,265
Annual Net Variance	\$2,329,094	\$1,682,005	\$3,648,165	\$2,491,934
Variance as a % of Gross Budget	1.0%	0.7%	1.5%	1.5%

2021 Portion of Net Municipal Tax Levy



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
OLG Casino Revenue	(\$6,878,301)	\$0	(\$6,878,301)
YQG & Windsor-Detroit Tunnel Dividends	(\$2,000,000)	\$0	(\$2,000,000)
Interest on Investments	(\$1,925,136)	\$0	(\$1,925,136)
Capital Interest Income	(\$525,000)	(\$150,509)	(\$675,509)
Corporate Salary & Wage Provision	(\$2,552,000)	\$1,901,929	(\$650,071)
Municipal Accommodation Tax	(\$617,031)	\$0	(\$617,031)
Other Funding Sources Recoveries	\$0	(\$436,312)	(\$436,312)
Fringe Benefits	\$225,886	(\$350,686)	(\$124,800)
Corporate Utilities	\$886,933	(\$619,153)	\$267,780
Interest & Penalties on Taxes	\$0	\$955,577	\$955,577
Government Funding (COVID)	\$14,463,000	\$0	\$14,463,000
Other Miscellaneous	\$0	\$112,737	\$112,737
Net Total	\$1,078,351	\$1,413,583	\$2,491,934

CORPORATE ACCOUNTS

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$2,491,934** **Deficit**

OLGC Casino Revenue: (\$6,878,301)

Caesars Windsor, along with many other establishments in the city, have been closed or operating at limited capacities during the pandemic. Due to these circumstances the 2021 revenue contribution from the Casino have resulted in a \$6,878,301 deficit.

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

Cross border and air travel has been severely restricted during the pandemic resulting in significant revenue losses for tunnel toll revenues and airport operations. These restrictions have resulted in a \$2M deficit in the City's Operating budget comprised of (\$1M each) dividend that were not received from each of these entities in 2021.

Interest on Investments: (\$1,925,136)

To ensure adequate cash reserves as a result of the continuing pandemic, the City continued to maintain higher cash balances in liquid investments. The Bank of Canada similarly maintained low interest rates for 2021. The result of this action limited investment returns that would otherwise have been realized during the year has resulted in a deficit of (\$1,925,136)

Capital Interest Income: (\$675,509)

A year-end deficit of (\$675,509) consisted of a (525,000) deficit due to declining interest rates resulting from the Bank of Canada's response to the economic fallout of COVID-19 as well as a (\$150,509) deficit largely due to smaller than anticipated project deficits.

Corporate Salary & Wage Provision: (\$650,071)

The Corporate Salary & Wage Provision account includes corporate provisions and accruals for various collective agreements and personnel related matters. This account has ended the year with a deficit of (\$650,071). Annual corporate provisions for job evaluation (JJE) increases, unanticipated WSIB costs, overtime for eligible non-union members, and a general contingency provision contributed to a surplus of \$1,284,929. It should be noted that this surplus is offset by various deficits experienced across various line items in departmental budgets. Further offsetting this surplus is a deficit of (\$1,935,000) for unexpected and unbudgeted accruals for anticipated future personnel related costs.

Municipal Accommodation Tax: (\$617,031)

As a result of the continuing pandemic, hotel occupancy levels were materially impacted resulting in a (\$617,031) loss of revenue for the City from the Municipal Accommodation tax.

Other Funding Sources Recoveries: (\$436,312)

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

Fringe Benefits: (\$124,800)

The corporate fringe benefit accounts ended the year with a deficit of (\$124,800) broken down as follows:

Group Life Insurance: (\$375,991)

The Group Life Insurance budget ended the year in a deficit of (\$375,991) as a result of higher than average death benefit payouts for active employees.

OMERS: (\$353,980)

The OMERS budget ended the year in a deficit of (\$353,980) as a result of unexpected and unbudgeted accruals required for anticipated future personnel costs.

CORPORATE ACCOUNTS

Employer Health Tax (EHT): (\$212,576)

Similar to the OMERS budget, the Employer Health Tax (EHT) budget ended the year in a deficit of (\$212,576) resulting from unexpected and unbudgeted accruals required for anticipated future personnel related costs.

Green Shield: \$225,886

As a result of closures throughout the year related to the ongoing pandemic, the annual medical, dental and travel benefits provided through Green Shield have resulted in minor savings of \$225,886.

Sick Leave Gratuity: \$618,766

The Sick Leave Gratuity account is difficult to predict as the timing of retirements is uncertain and subject to a great deal of variability year over year. The sick leave payouts for 2021 ended up being lower than originally anticipated by \$618,766 and should continue to trend in this direction. The budget for this account has been adjusted in 2022 and will continue to be monitored for further reductions given the current trend.

Miscellaneous Fringe Benefit: (\$26,905)

The balance of the Corporate Fringe Benefit accounts ended the year in a deficit of (\$26,905) which represents 0.04% of the Corporation's overall fringe benefit budget.

Corporate Utilities: \$267,780

A surplus of \$267,780 related to Corporate Utilities consists of a \$886,933 surplus associated with the pandemic offset by a (\$619,153) deficit in hydro mainly driven by rates.

Electricity: (\$343,153)

A deficit of (\$343,153) in Electricity for 2021 consists of a \$276,000 surplus as a result of the shut down of various facilities due to the pandemic. This is offset by a (\$619,153) deficit due to an increase in rates as well as the maintenance down time related to the CHP's.

Water: \$23,404

A \$23,404 surplus in Water is due to the shut down of various facilities as a result of COVID-19.

Natural Gas: \$250,324

A \$250,324 surplus in Natural Gas is due to the shut down of various facilities as a result of COVID-19.

District Energy: \$337,205

A \$337,205 surplus in District Energy is due to the shut down of various facilities as a result of COVID-19.

Interest and Penalties on Taxes: \$955,577

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

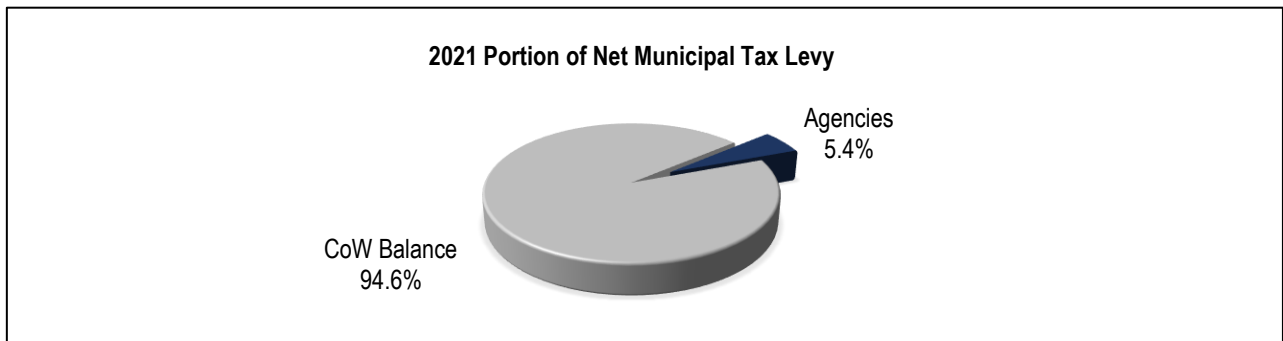
Government Funding (COVID): \$14,463,000

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

AGENCIES

DEPARTMENTAL OVERVIEW

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$825,598)	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$20,195,286	\$19,420,107	\$19,996,396	\$20,558,892
Annual Net Budget	\$19,369,688	\$19,319,509	\$19,895,798	\$20,458,294
Annual Net Variance	\$429,914	\$376,627	\$1,056,508	\$167,535
Variance as a % of Gross Budget	2.1%	1.9%	5.3%	0.8%



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
EMS / Land Ambulance	\$0	\$258,830	\$258,830
Windsor Essex County Health Unit	\$0	(\$91,295)	(\$91,295)
Net Total	\$0	\$167,535	\$167,535

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$167,535** **Surplus**

EMS / Land Ambulance: \$258,830 Surplus

A year-end surplus of \$258,830. This represents the City's share of the 2020 adjustment of (\$30,700) resulting from a shortfall in Provincial funding. The County is projecting a 2021 year-end surplus of \$289,530 for the City's share of costs primarily due to an increase in Provincial funding.

Windsor Essex County Health Unit: (\$91,295) Deficit

The City of Windsor's portion of the Windsor-Essex County Health Unit's (WECHU) 2021 final budget approval is \$3,728,701. As this total was not known at the time of the City's approval of its 2021 budget, a projected deficit of (\$91,295) was anticipated.

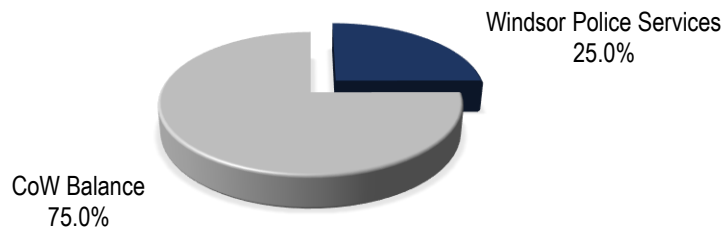
WINDSOR POLICE SERVICES

DEPARTMENTAL OVERVIEW

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

Financial Summary	2018	2019	2020	2021
Annual Revenue Budget	(\$11,656,835)	(\$17,775,338)	(\$17,364,207)	(\$17,384,673)
Annual Expense Budget	\$95,600,360	\$106,512,992	\$109,490,813	\$111,317,082
Annual Net Budget	\$83,943,525	\$88,737,654	\$92,126,606	\$93,932,409
Annual Net Variance	(\$587,065)	(\$480,124)	\$571,091	\$1,530,708
Variance as a % of Gross Budget	(0.6%)	(0.5%)	0.5%	1.4%

2021 Portion of Net Municipal Tax Levy



VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Windsor Police Services	\$1,000,708	\$530,000	\$1,530,708
Net Total	\$1,000,708	\$530,000	\$1,530,708

WINDSOR POLICE SERVICES

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$1,530,708**

Revenues:

Overall, WPS revenues exceeded targets by \$830K for 2021. A one-time increase in CSPT funding provided a \$530K grant revenue surplus during 2021. In addition, contract duty administration fees exceeded budget by \$300K due to increased demand for services created by the COVID-19 pandemic.

Expenses:

Overall, WPS expenditures were below target by \$700K for 2021. The COVID-19 pandemic created staffing challenges throughout the year that caused salary gapping in several areas.

OFF STREET PARKING RESERVE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Salary Gapping - Wages and Fringe	\$0	\$142,781	\$142,781
Professional Services	\$112,448	\$0	\$112,448
Building & Equipment Maintenance	\$0	\$81,377	\$81,377
Equipment	\$0	\$60,000	\$60,000
Overtime	\$44,551	\$0	\$44,551
Licences, Taxes, and Bank Charges	\$0	\$35,222	\$35,222
Immaterial Line-By-Line	\$40,556	(\$737)	\$39,819
WSIB	\$0	\$19,711	\$19,711
Miscellaneous Operating Supplies and Service	(\$28,887)	\$0	(\$28,887)
Transfer to Reserve	\$0	(\$408,022)	(\$408,022)
Revenue - Daily, Monthly	(\$1,586,172)	\$69,668	(\$1,516,504)
Net Total	(\$1,417,504)	\$0	(\$1,417,504)

VARIANCE DESCRIPTION

The total departmental year-end variance is: **(\$1,417,504)** **Deficit**

Budgeted Transfer to Reserve	Actual Transfer to Reserve	Year-End Surplus
\$1,120,812	\$1,528,834	\$408,022

The On-Off Street Parking Division has finished 2021 with an overall COVID related net deficit of (\$1,417,504) and an overall surplus transfer to the On-Off Street Parking reserve of \$408,022 related to the net NON-COVID variances for the year.

Due to the ongoing pandemic, several expense surpluses were realized for 2021 related to miscellaneous operating supplies, overtime, and professional services. All expense surpluses realized for the year are a result of cost savings related to reduced services and reduced usage across the Parking Division. An overall revenue deficit of (\$1,586,172) was also realized for the year related to revenue from all sources in garages, lots, and at meters due to the pandemic and reduced parking.

In addition to the deficit realized related to the on-going pandemic, On-Off Street Parking also had several expense variances netting a surplus of \$408,022 related to salary gapping, building and equipment maintenance, equipment purchases, licences, taxes, bank charges, WSIB, other recovery revenue and other immaterial line-by-line variances not directly attributable to the ongoing pandemic

MITIGATING STEPS

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

SEWER SURCHARGE RESERVE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
PW Operations			
Salary & Wages	\$313,663	\$181,711	\$495,374
WSIB	\$0	\$75,623	\$75,623
Immaterial Line-by-Line	\$0	\$73,086	\$73,086
Vehicle Rental Costs	\$0	\$62,629	\$62,629
Taxes	\$0	\$33,000	\$33,000
Miscellaneous Operating & Safety Supplies	(\$29,395)	\$0	(\$29,395)
Sewer Repairs and Maintenance	\$0	(\$975,754)	(\$975,754)
Sub-Total: PW Operations	\$284,268	(\$549,705)	(\$265,437)
Pollution Control			
Revenues	\$0	\$1,089,769	\$1,089,769
Salary & Wages	(\$6,463)	\$318,064	\$311,601
Miscellaneous	(\$15,288)	\$8,141	(\$7,147)
Illegal Dumping Spill Expense	\$0	(\$46,900)	(\$46,900)
Vehicle Rental - Internal	\$0	(\$79,498)	(\$79,498)
Taxes	\$0	(\$245,084)	(\$245,084)
Chemicals	\$0	(\$309,173)	(\$309,173)
Utilities	\$0	(\$374,723)	(\$374,723)
Sub-Total: Pollution Control	(\$21,751)	\$360,595	\$338,844
Other Sewer Surcharge Related Items			
General Expenses	\$0	\$899,682	\$899,682
Surcharge Revenues	\$0	(\$2,786,468)	(\$2,786,468)
Sub-Total: Other	\$0	(\$1,886,786)	(\$1,886,786)
Net Total	\$262,517	(\$2,075,896)	(\$1,813,379)

VARIANCE DESCRIPTION

The total departmental year-end variance is:

(\$1,813,379)

Deficit

PW Operations

The Public Works Operations Department has finished 2021 with an overall deficit of (\$265,437) related to their sewer surcharge funded operations. The portion of this variance directly attributable to the ongoing pandemic is \$284,268. The material causes of this variance are outlined below.

SEWER SURCHARGE RESERVE

Salary, Wage, and Fringe: \$495,374

PW Operations has finished 2021 with an overall surplus of \$495,374 related to salary, wage, and fringe costs, of which \$313,663 is attributable to the ongoing pandemic. The non-pandemic surplus of \$181,711 in salary and wage costs is the net total of the surpluses and deficits related to salary and wage gapping due to a number of vacancies across the department resulting from retirements, long term disability, staff appointments into new positions and the hiring of extra staff to accommodate heavy work load situations where required. The pandemic related surplus is a result of an overall reduction in student wage costs and gapping related to hiring delays as a result of the ongoing pandemic.

WSIB: \$75,623

PW Operations has finished 2021 with an overall surplus of \$75,623 related to sewer surcharge funded WSIB costs for the year related to injuries and pensions in all Divisions. This variance is not considered to be pandemic related.

Immaterial Line-By-Line: \$73,086

Overall immaterial line-by-line variances result in a surplus of \$73,086 for 2021.

Vehicle Rental Costs: \$62,629

PW Operations has finished 2021 with an overall surplus of \$62,629 related to sewer surcharge funded equipment costs due to the reallocation of equipment usage to levy funded operations throughout the year resulting from the increased use of contracted services.

Municipal Taxes: \$33,000

PW Operations has finished 2021 with a surplus of \$33,000 related to municipal tax charges for property now deemed to be tax exempt for 2021 onward. A 2023 budget issue will be brought forward for Council consideration to reduce the tax budget related to this property.

Miscellaneous Operating and Safety Supplies: (\$29,395)

PW Operations has finished 2021 with an overall deficit of (\$29,395) related to sewer surcharge funded miscellaneous operating and safety supplies purchased in response to operational needs due to the ongoing pandemic for use in offices and vehicles as required.

Sewer Repairs and Maintenance: (\$975,754)

PW Operations has finished 2021 with an overall deficit of (\$975,754) related to overtime, materials, contracted services, equipment repairs, and other operating supplies for all sewer repairs and maintenance for the year. This variance is not attributable to the ongoing pandemic and is mainly caused by several major sewer repairs completed in the year.

Pollution Control

Pollution Control is reporting an overall surplus of \$338,844 from its Sewer Surcharge funded operations.

- The department is reporting a surplus of \$1,089,769 in Revenues. The majority of this surplus is from an increase in processing of WUC Backwash \$660,534 and increase in Sewage Treatment of \$277,123.
- The department is reporting a surplus of \$311,601 in Labour and Benefits, net of work authorization recoveries, mostly due to gapping of hourly staff. Offsetting this is (\$6,463) in additional expenses in overtime and shift premiums that are needed due to COVID-19.
- The department is reporting a deficit of (\$7,147) of miscellaneous items. Contributing to this deficit was (\$15,288) of expenses related to COVID expense. These expenses are mainly for additional cleaning and house keeping supplies, as well as additional PPE equipment needed for employees. Offsetting this deficit is a surplus of \$8,141 of non-covid related expenses that is made up of various savings with the area.

SEWER SURCHARGE RESERVE

- There is a shortfall of (\$46,900) for costs associated with the removing and disposing of oil as a result of illegal dumping. As determining the source of the illegal dumping is sometimes impossible, the City becomes responsible for the clean up cost.
- The department has a further deficit of (\$79,498) in Vehicle Rental Expense, the majority of which is due to an increased number of vehicles needed in order to comply with COVID-19 safety procedures and social distancing and productivity. This is an internal expense with the offsetting revenue for these additional vehicle rentals being captured in Fleet.
- The department is also reporting a deficit of (\$245,084) in Taxes. The majority of this deficit is to due to an assessment done by MPAC that increased the LRWRP plant's annual tax amount. A budget issue is planned to be brought forward during the 2022 Budget Process on this matter.
- A further estimated deficit of (\$309,173) is due to Chemicals pricing and usage. This deficit is mainly due to the tender closing after the budget and coming in higher than anticipated, as well as having to purchase additional chemicals to meet requirements for water treatment at LRPCP.
- Utilities have caused a deficit of (\$374,723), which was due to an increase in rate of electricity than what was originally anticipated.

Other Sewer Surcharge Related Items

Other Sewer Surcharge-related revenue and expenses are in a deficit of (\$1,886,786) for 2021. Given the Sewer Surcharge fixed and variable rate changes are not implemented right on January 1st, Capital Expenditures were reduced causing a surplus of \$1,000,066. This is simply due to a timing difference of when rates are implemented and is entirely partially offset by the reduced Sewer Surcharge Revenues. Additionally, there was a surplus in Enwin Admin Fee of \$109,094 that was offset by a deficit in Appeals Refunds of (\$6,406). Sewer Repair and Replacement costs partially offset the above surpluses with deficit of (\$203,072).

Sewer Surcharge Revenues are in a deficit of (\$2,786,468). Part of this deficit is mitigated through the reduction to Capital Expenditures noted above. This is the result of lower revenue than budget.

BUILDING PERMIT RESERVE

VARIANCE SUMMARY

Description	YE COVID Variance	YE Non-COVID Variance	YE Overall Variance
Staff Gapping	\$0	\$304,201	\$304,201
Permit Revenue Surplus	\$0	\$2,758,547	\$2,758,547
Surplus From Miscellaneous Expenses	\$0	\$167,592	\$167,592
Indirect Costs	\$0	(\$489,149)	(\$489,149)
Net Total	\$0	\$2,741,191	\$2,741,191

VARIANCE DESCRIPTION

The total departmental year-end variance is: **\$2,741,191 Surplus**

Administration of the Building Department at year end had an operating surplus of \$3,230,340 within the Building Services portion of the budget (direct costs). However, after the allocation of indirect costs (beyond Building Services control) for the year 2021 totalling \$489,149, the overall transfer from the building permit reserve was a net surplus of \$2,741,191. The surplus transfer will go towards the Building Reserve fund that currently has a balance of (\$9,692,208). After the transfer, the Building Reserve Fund resulting will be in a deficit of (\$6,951,018). This report also recommends the closure of the Contra Building Permit Reserve and transferring \$7,950,270 to the Building Reserve, leaving a positive balance of \$999,252.

Staff Gapping: \$304,201

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

Permit Revenue: \$2,758,547

Building permit revenue at year end was in a surplus position of \$2,758,547. Administration is not able to confirm whether the COVID-19 pandemic had any material impact on permit activity throughout the year as activity remained quite busy. Larger building construction projects provided the bulk of the fee revenue.

Miscellaneous Expenses: \$167,592

The surplus in Miscellaneous expenses is mainly due to CloudPermit annual maintenance fee for its first year that was paid from the capital project. Going forward a portion of the maintenance fee will be paid from the Building Reserve fund with the balance being paid from the operating budget. In addition, a surplus in fleet cost helped offset the deficit in bank service processing fees due to the higher than budgeted Permit revenue.

MITIGATING STEPS

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