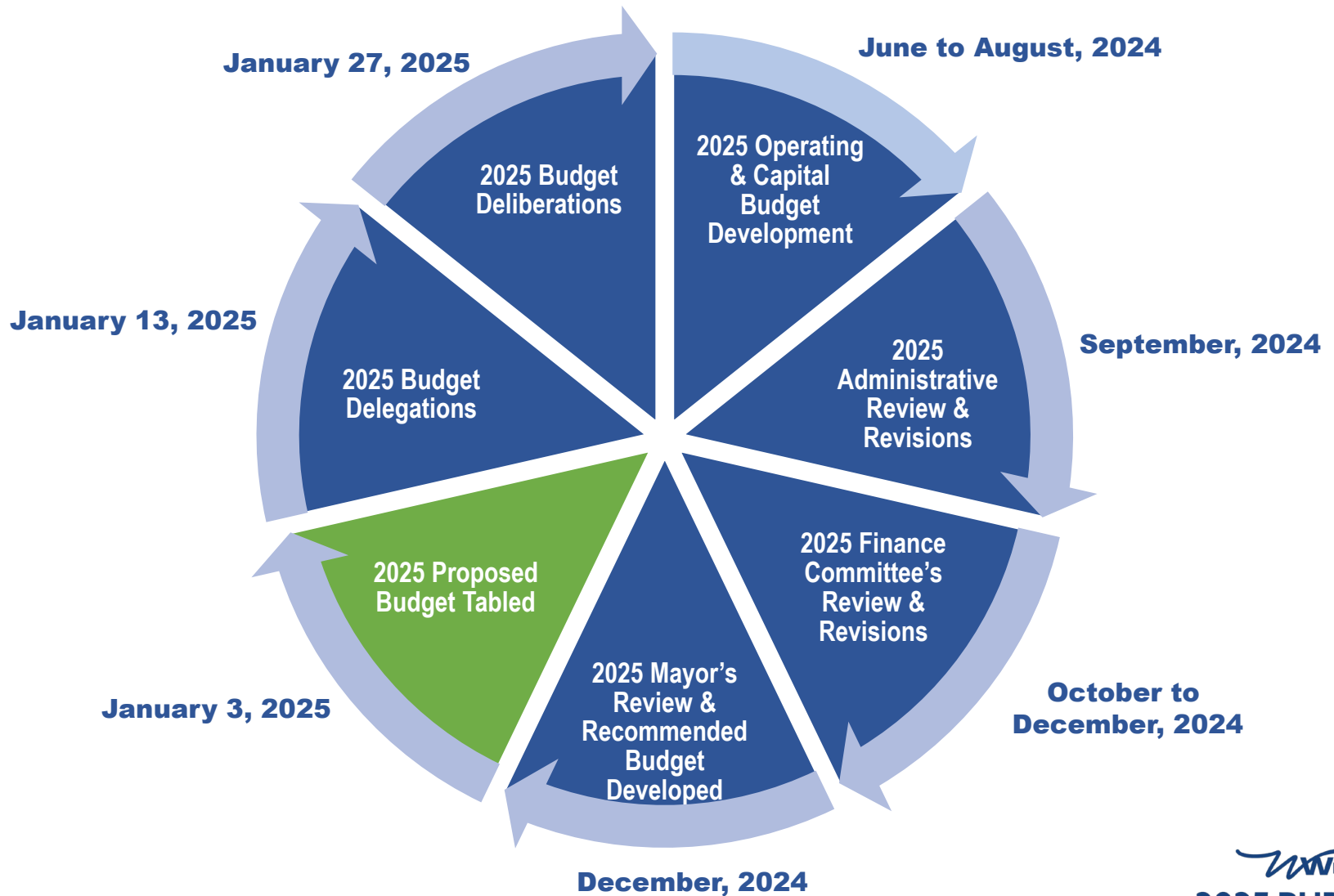


2025 CITY OF WINDSOR BUDGET

January 27, 2025



2025 Operating & Capital Budget Process



[illegible]

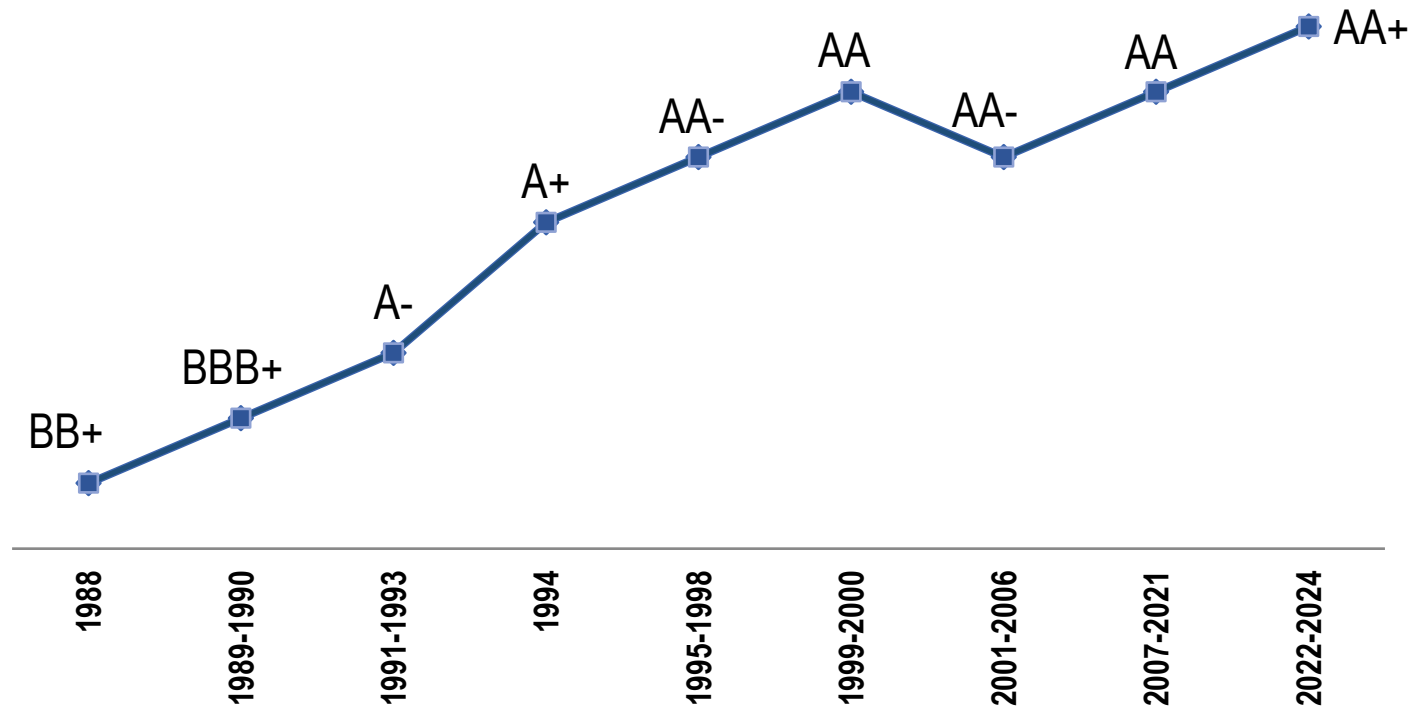
City of Windsor Bond Rating

1988 - 2024

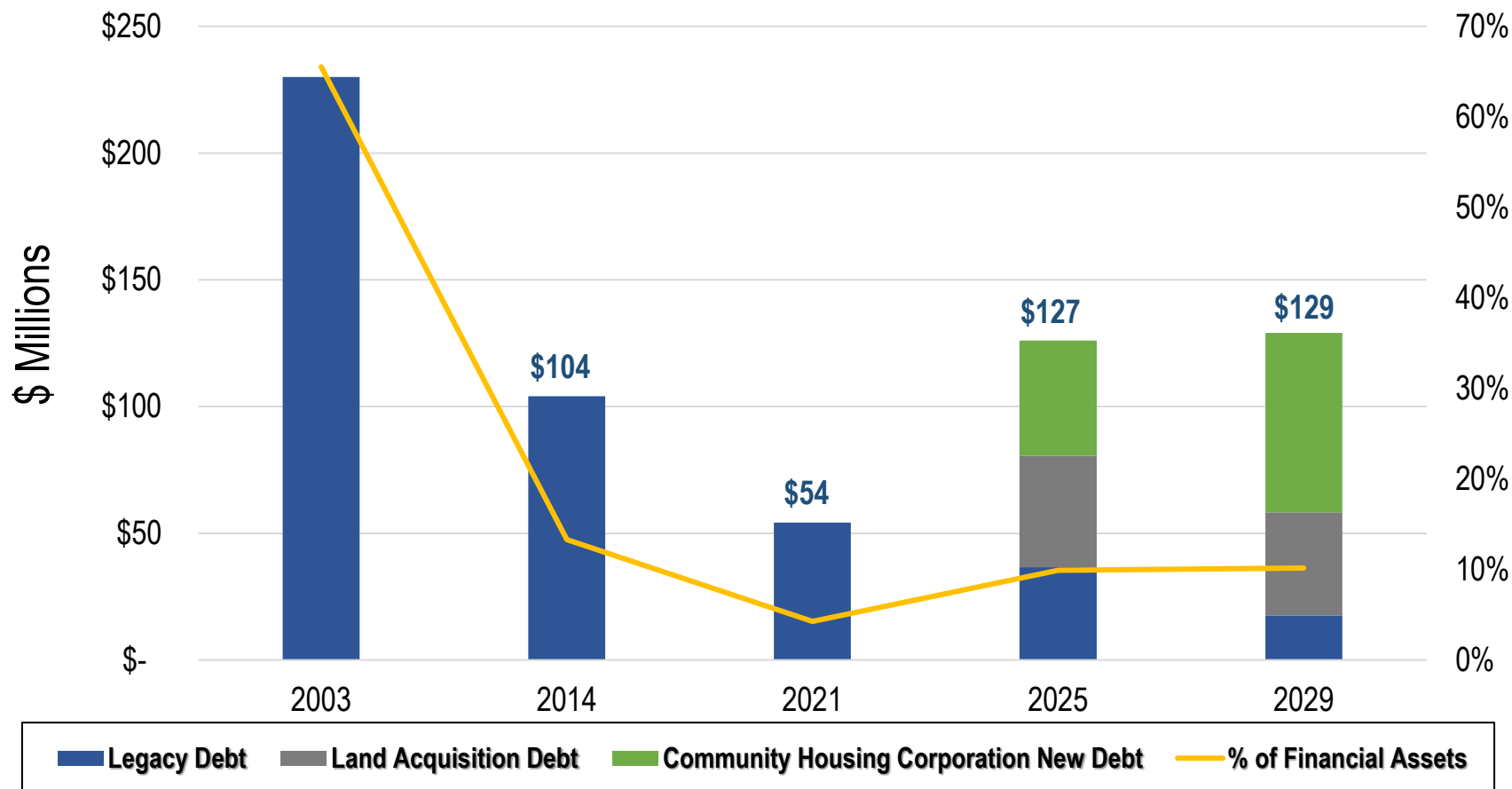
Standard & Poor's Bond Rating Services

"Windsor's prudent and forward-looking financial management practices will continue supporting the city's typically strong budgetary results."

"Windsor will continue to exhibit strong financial management, with a stable and highly experienced management team."

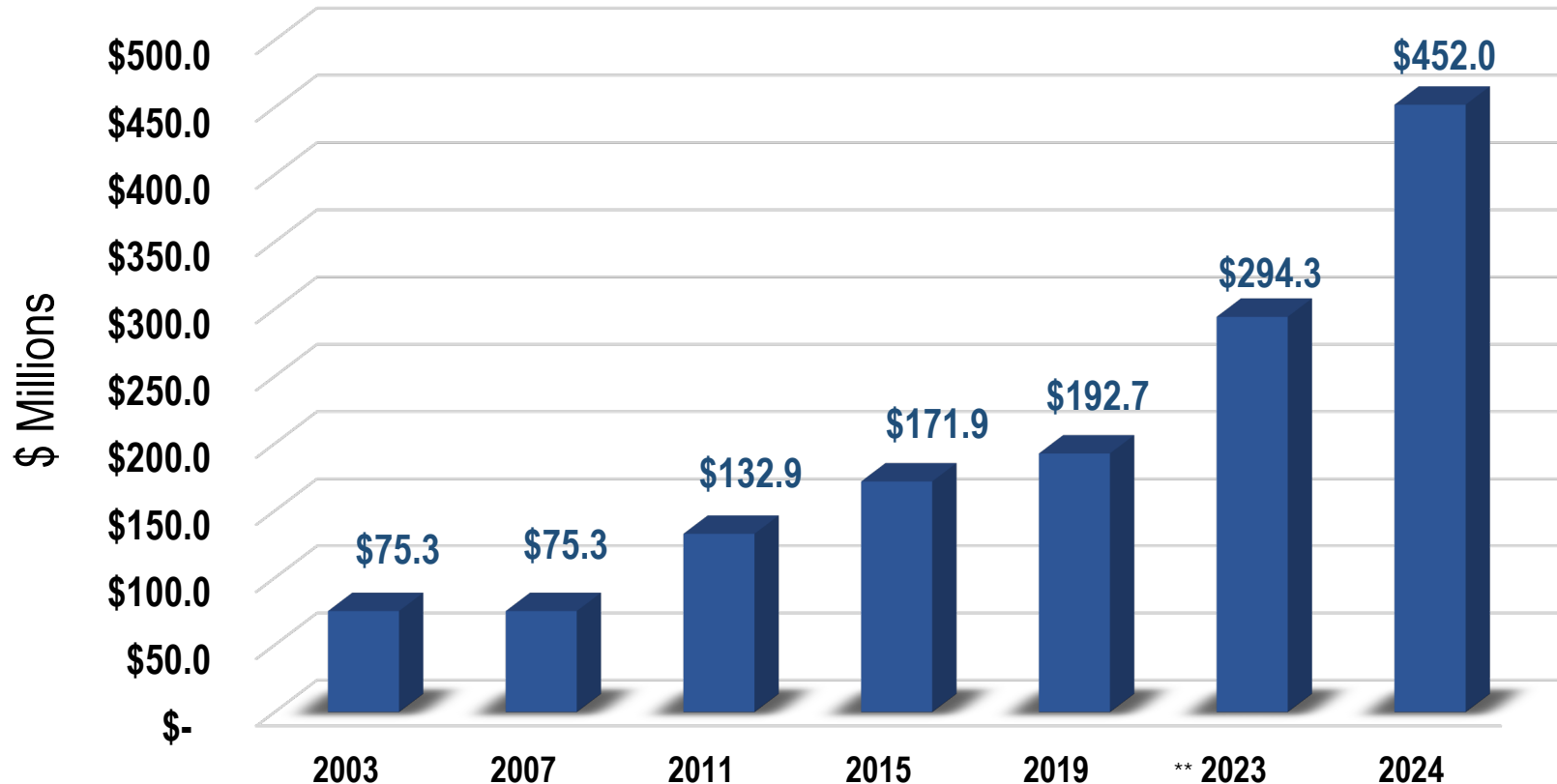


Prudent Debt Management



Projected Debt to Financial Assets Ratio for 2025 and 2029.

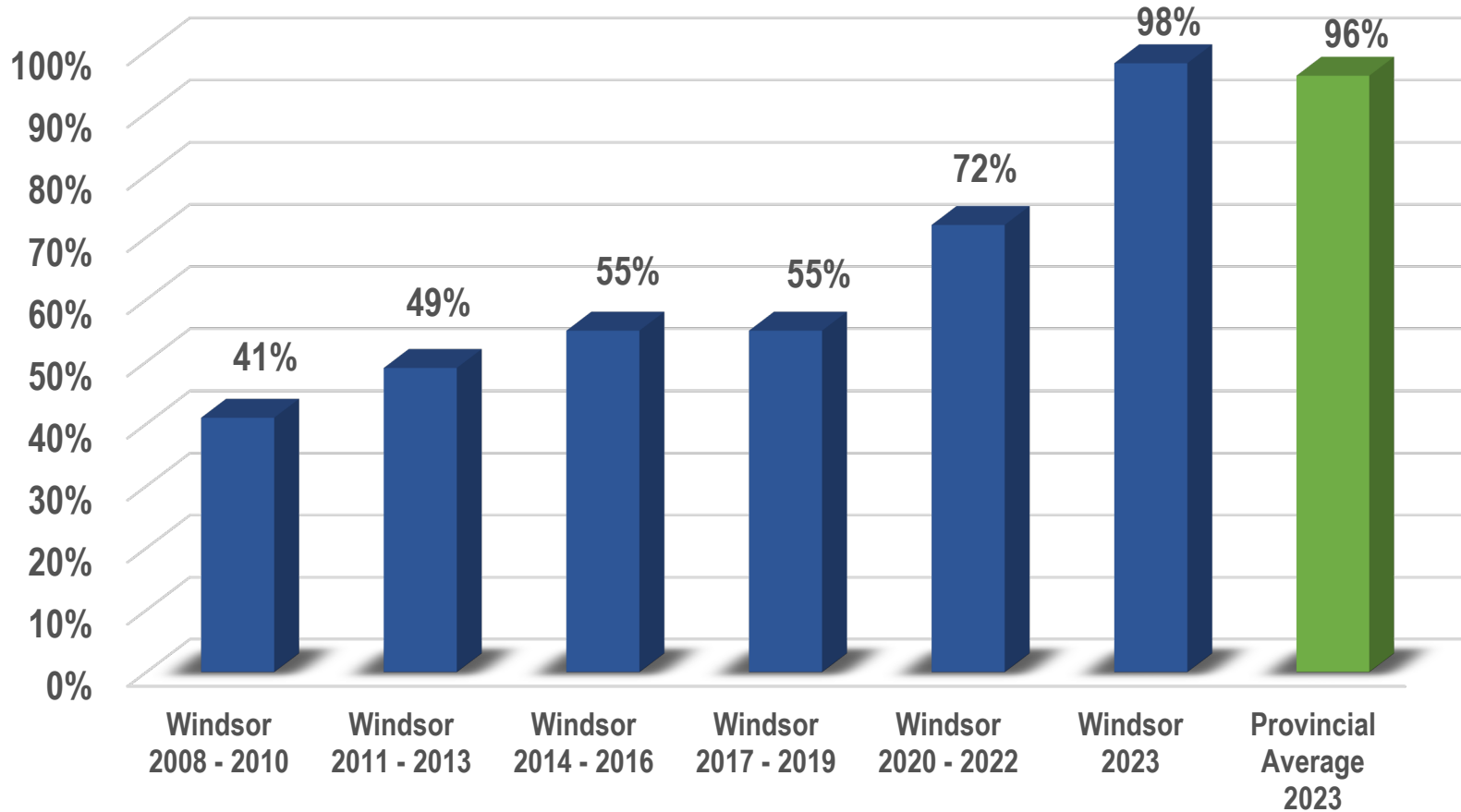
Increasing Reserves



Opening values as at January 1st

** Reserve Enhancements as well as Expenditure Optimization strategies commenced in 2023

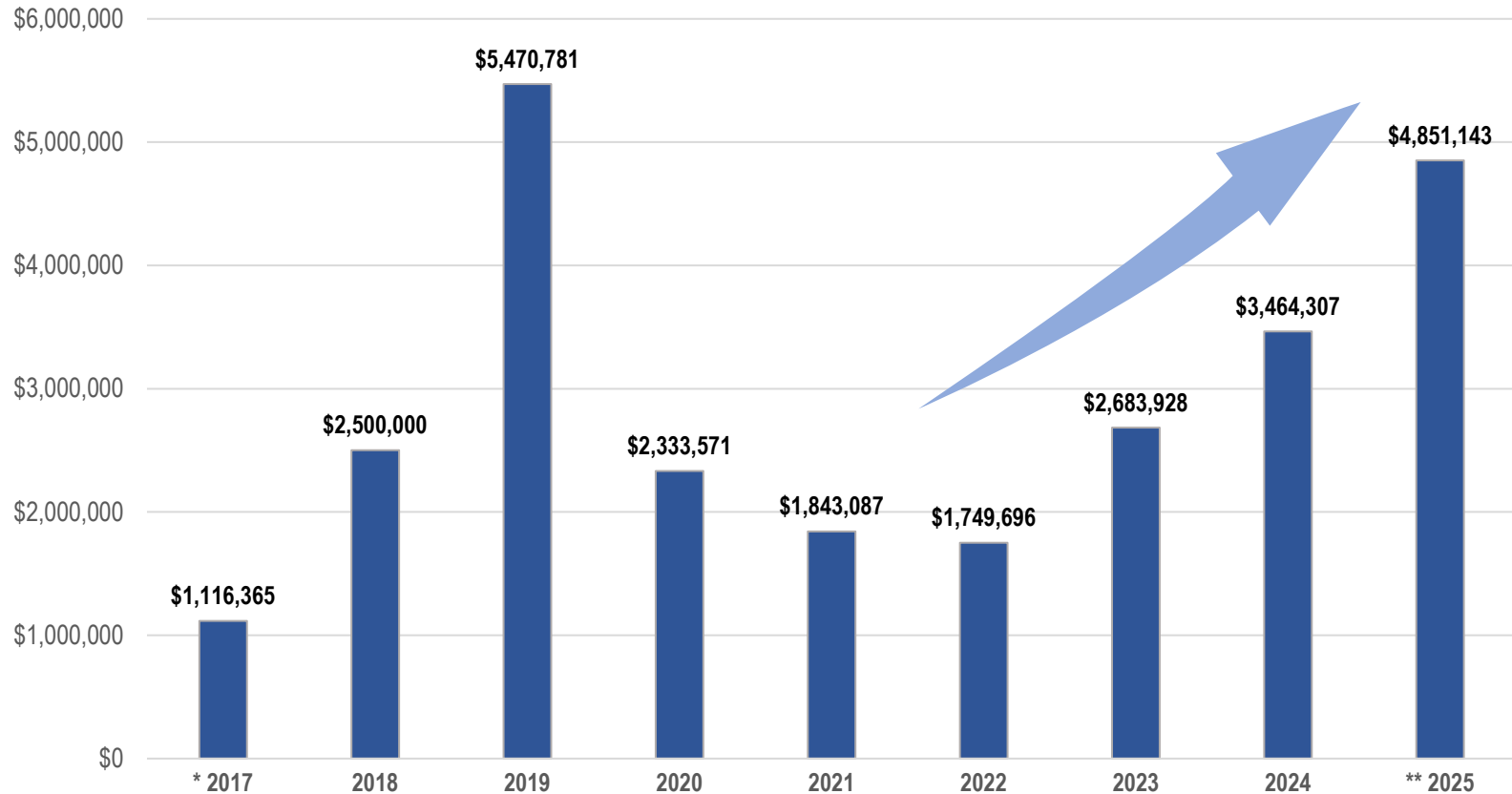
Reserves as a % of Taxation



Source: 2008-2023 BMA Management Consulting Inc., 2024 Draft BMA Management Consulting Inc.

2017-2025 Municipal Net Growth Analysis

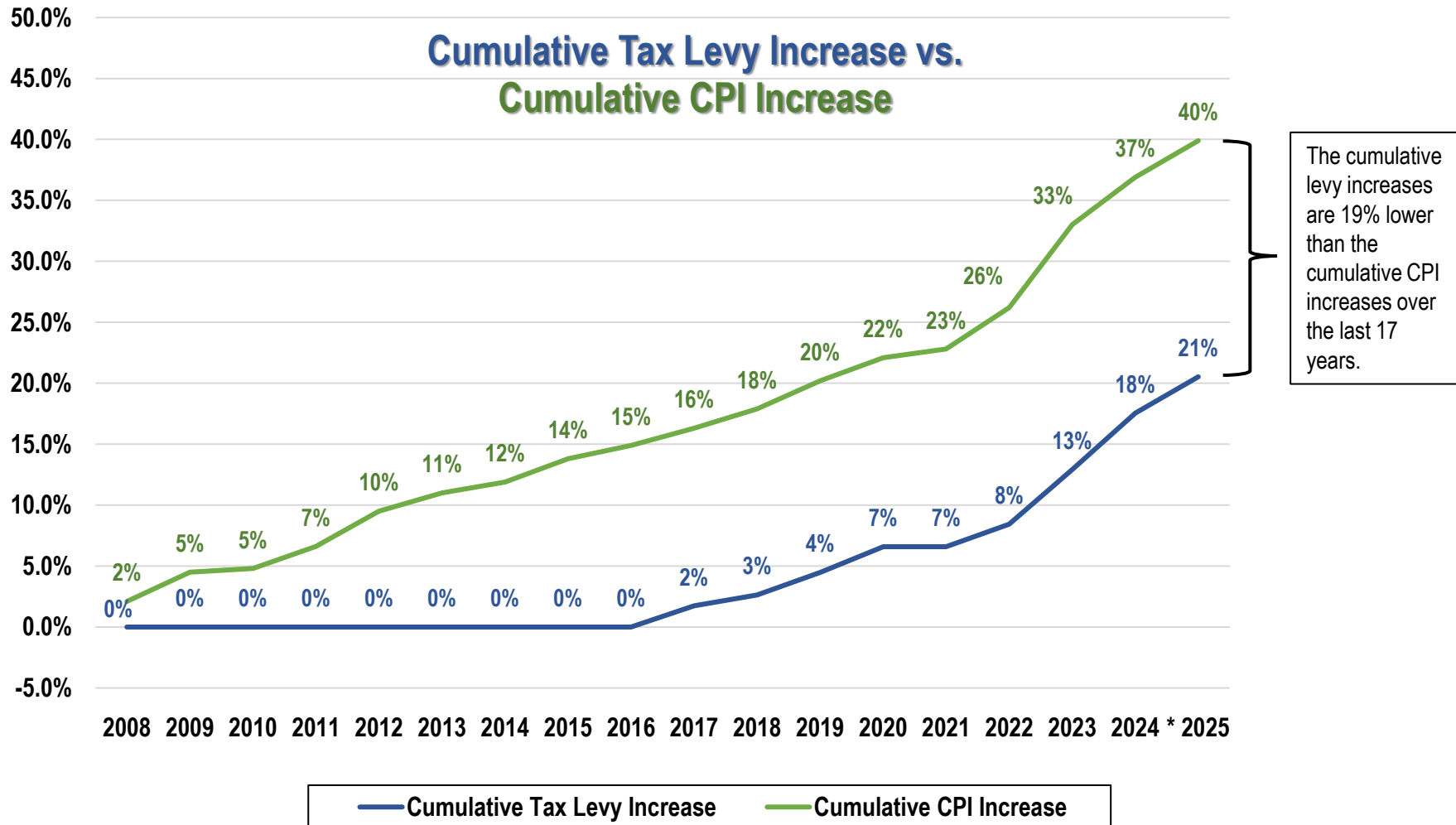
Combined Effects and Future Growth Projections



* 2017: Reassessment Year

** 2025: Recommended

Inflationary Pressures



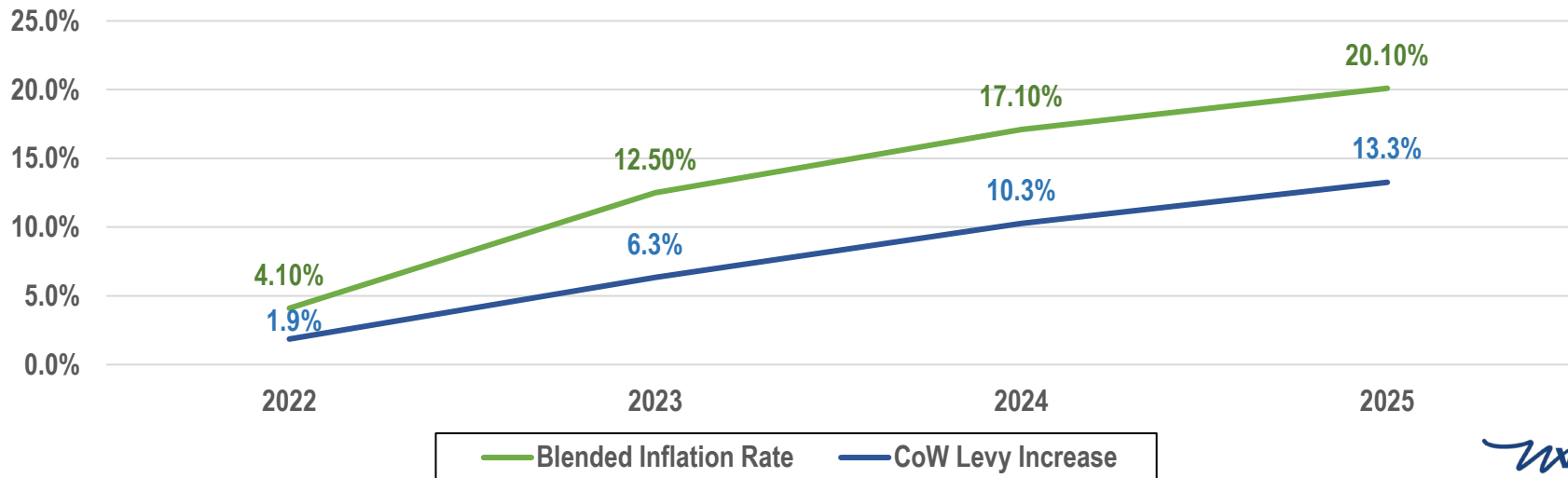
* 2025 Represents the Proposed Tax Levy Increase.

Actual Municipal Inflationary Pressures

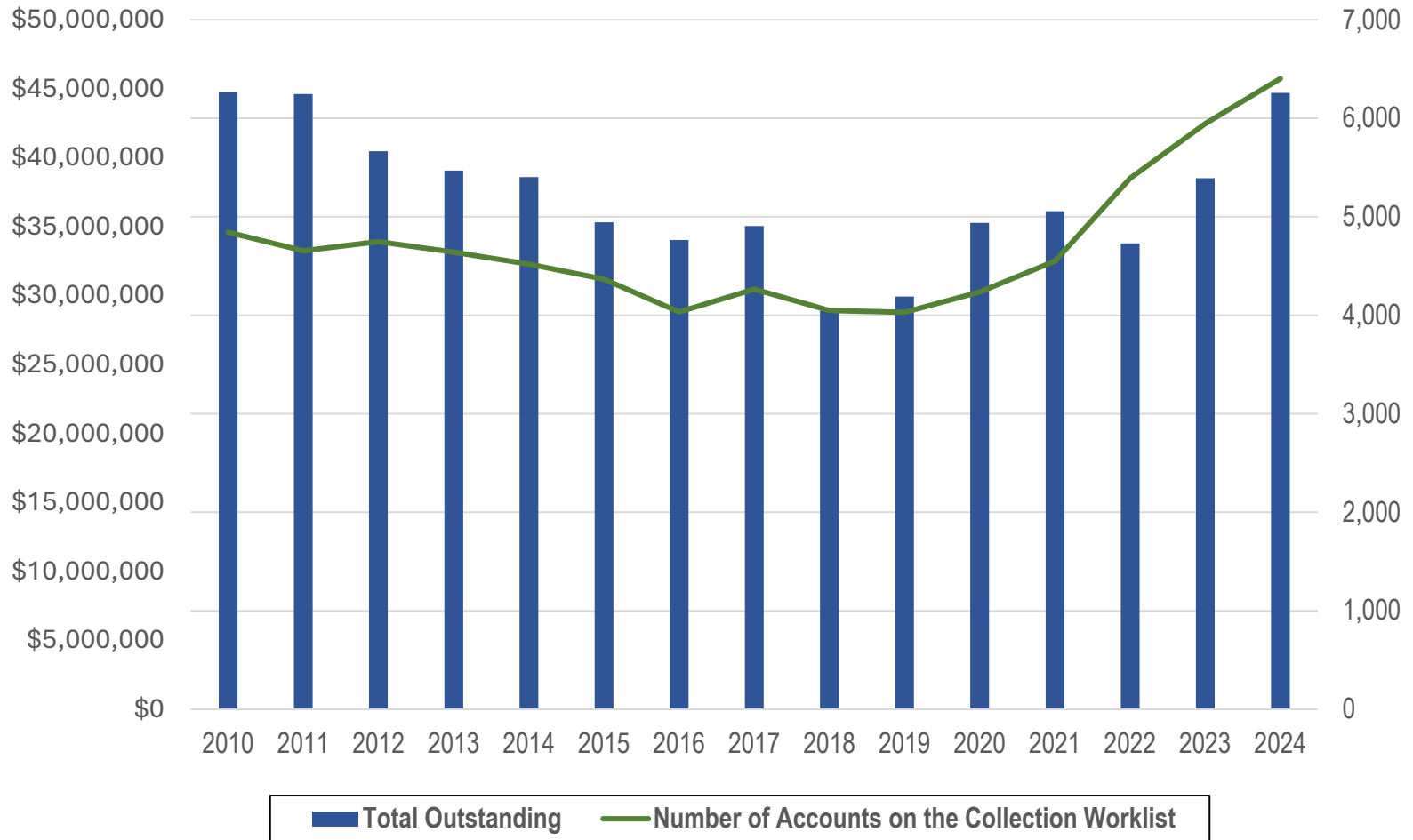
Blended Consumer Price Index (CPI) & Building Construction Price Index (BCPI) Rates

Year	Prior Year Consumer Price Index (CPI)	Building Construction Price Index (BCPI)	Blended Inflation Rate	City of Windsor Levy Increase
2022	3.4%	7.7%	4.1%	1.86%
2023	6.8%	17.0%	8.4%	4.48%
2024	3.9%	8.1%	4.6%	3.93%
2025	2.4%	4.2%	3.0%	2.99%

Cumulative Blended Inflation Rate vs. City of Windsor Levy Increase



2010-2024 Property Tax Collections



Totals do not include arrear balances < \$1,000 and municipal / historic properties.



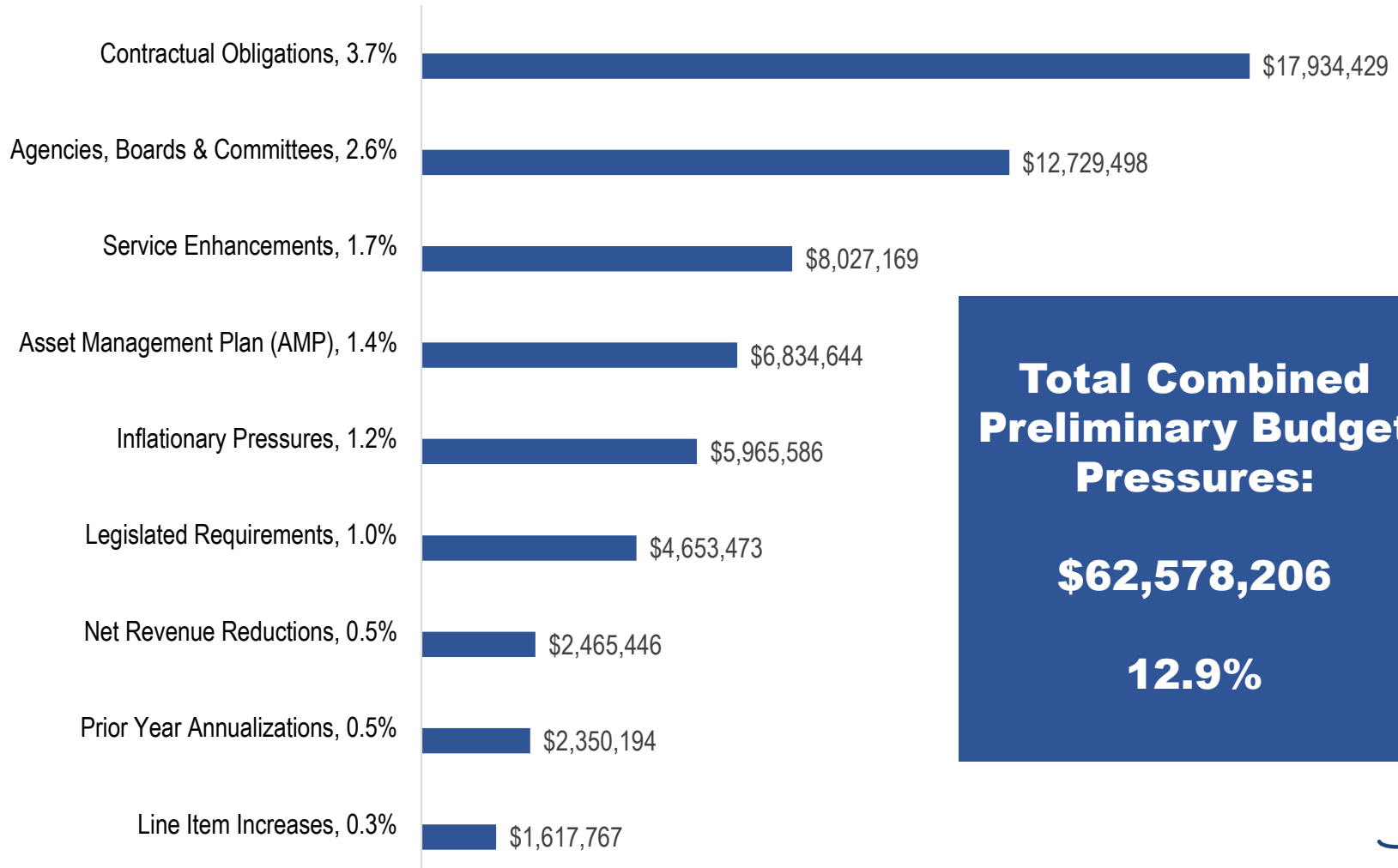
2025 CITY BUDGET

INVESTMENT
GROWTH
SUSTAINABILITY



2025 BUDGET
CITY OF WINDSOR

2025 Preliminary Budget Pressures



2025 Finance Committees

“That the following committees be established for the purpose of undertaking an extensive review of the municipal operating budget in each service area with the goal of identifying savings, including service delivery adjustments for inclusion in the 2025 budget.”

Corporate & Community Services

- Councillor Jo-Anne Gignac
- Councillor Renaldo Agostino
- Councillor Mark McKenzie
- Councillor Kieran McKenzie
- CLT: Ray Mensour

Economic Development & Engineering

- Councillor Jim Morrison
- Councillor Gary Kaschak
- Councillor Fred Francis
- CLT: Jelena Payne
- CLT: David Simpson

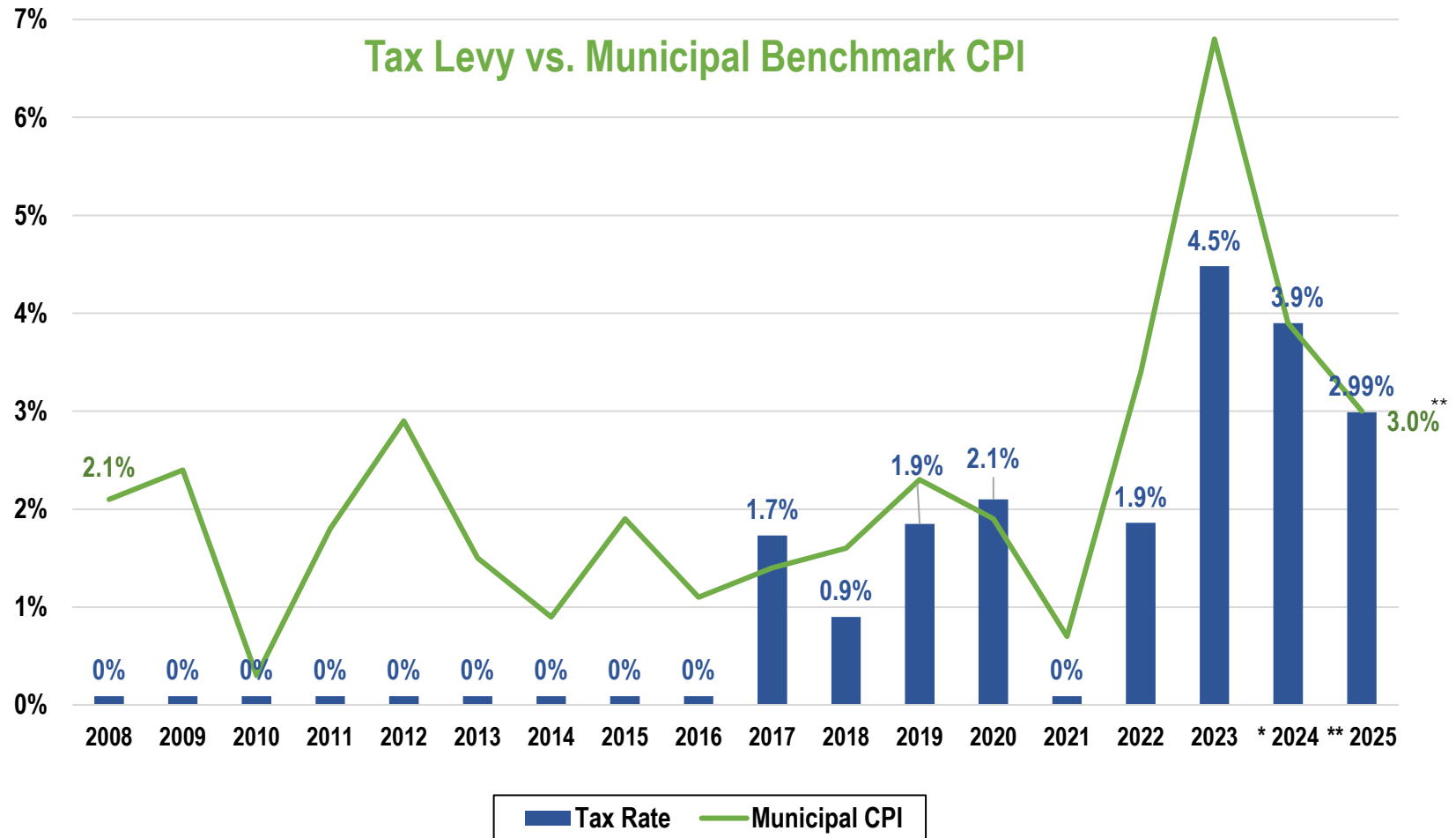
Finance & Social Services

- Councillor Fabio Costante
- Councillor Ed Sleiman
- Councillor Angelo Marignani
- CLT: Janice Guthrie
- CLT: Andrew Daher

2025 Recommended Operating Budget Changes

	\$ Impact on the Tax Levy	% Impact on the Tax Levy
City Departments: Base Operating Budget	(\$2,429,566)	(0.50%)
City Departments: Increase to Base Operating budget	\$945,488	0.19%
Finance Committee Recommendations	(\$2,023,567)	(0.42%)
Agencies, Boards & Committees	\$11,167,533	2.30%
Previously Approved: Asset Management Plan (AMP)	\$6,840,112	1.41%
Total	\$14,500,000	2.99%

Municipal Tax Levy Remains Below Consumer Price Index (CPI)

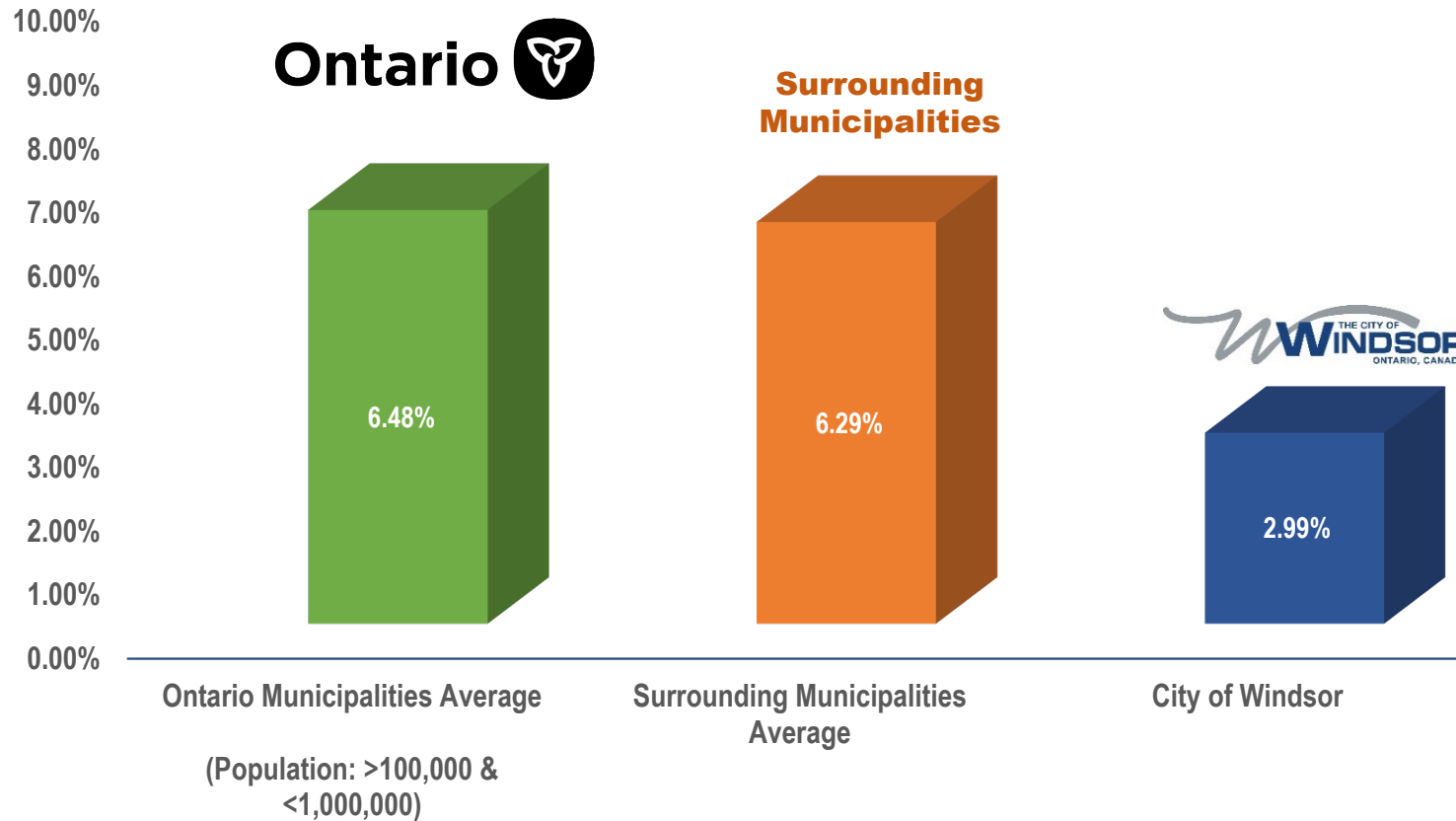


* 2024: Tax Levy Prior to Budget Amendment

** 2025: Municipal CPI = Blended Consumer Price Index and Building Construction Price Index
2025 Proposed Tax Levy

2025 Municipal Levy Increases

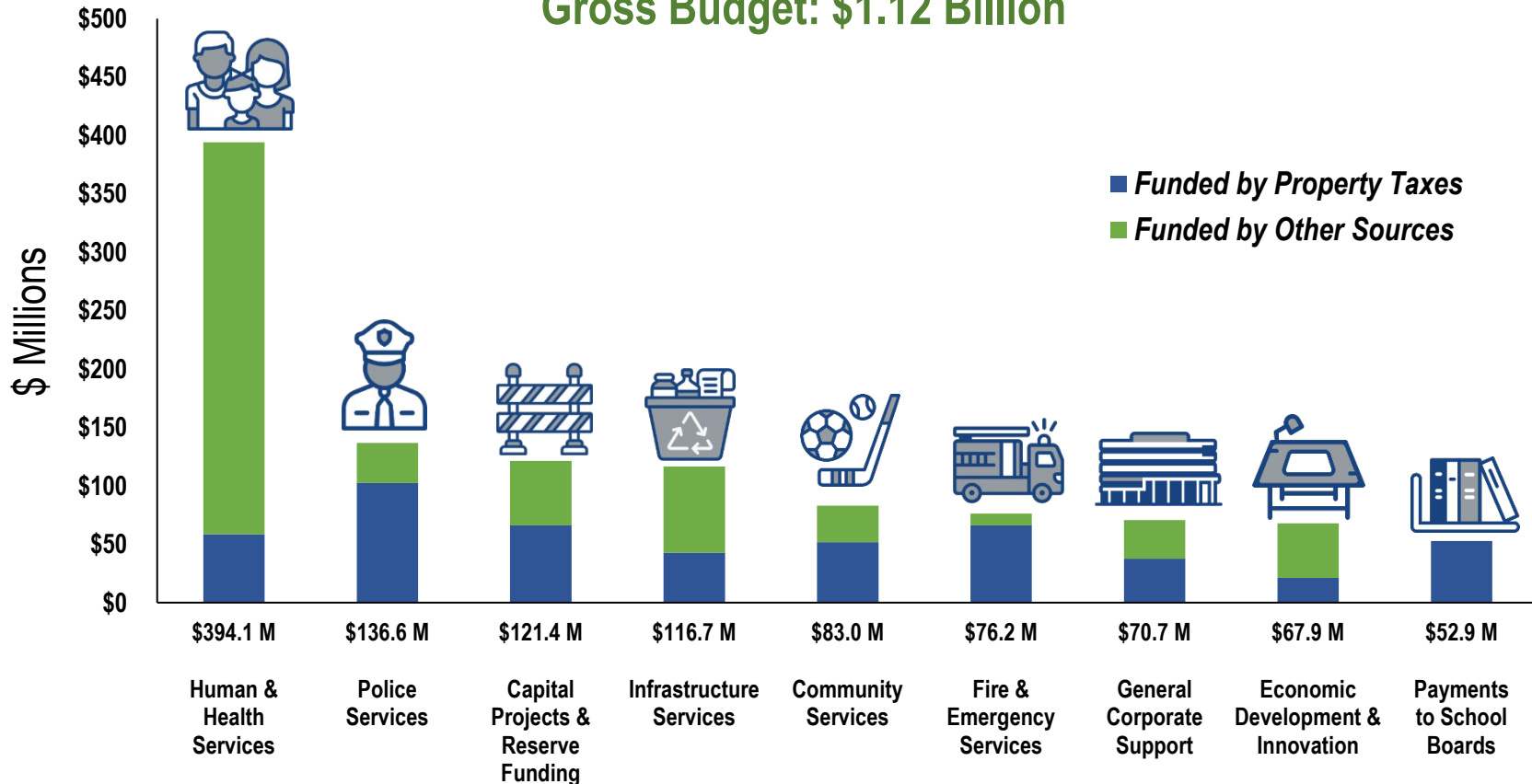
Compared to Windsor



Note: The above data is based on unofficial information as reported through the media and various other sources. The rates are subject to change as many reflect proposed budgets pending final Council approval.

2025 Recommended Municipal Gross Operating Expenditures by Function

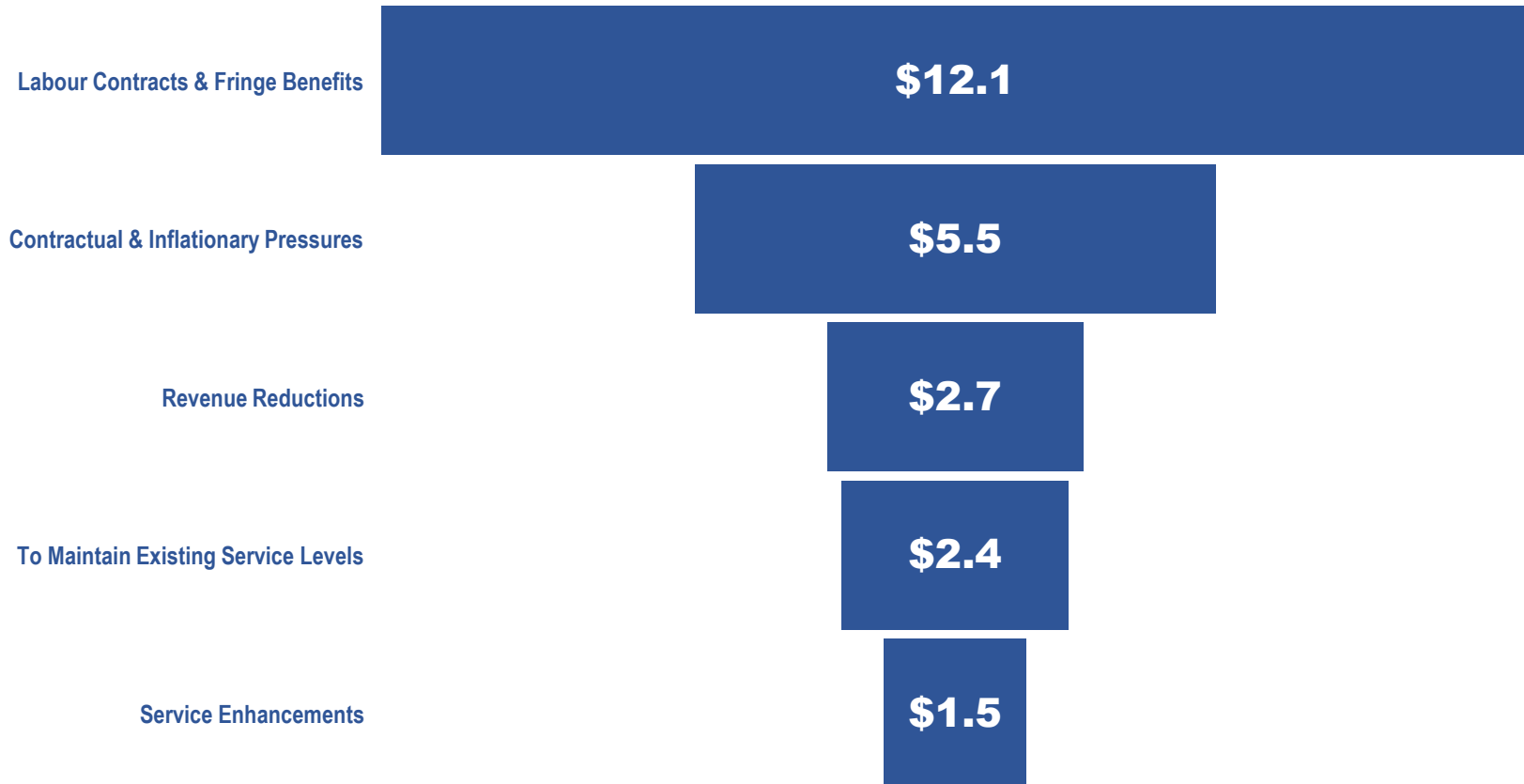
Gross Budget: \$1.12 Billion



Net Tax Levy: \$499.6 Million

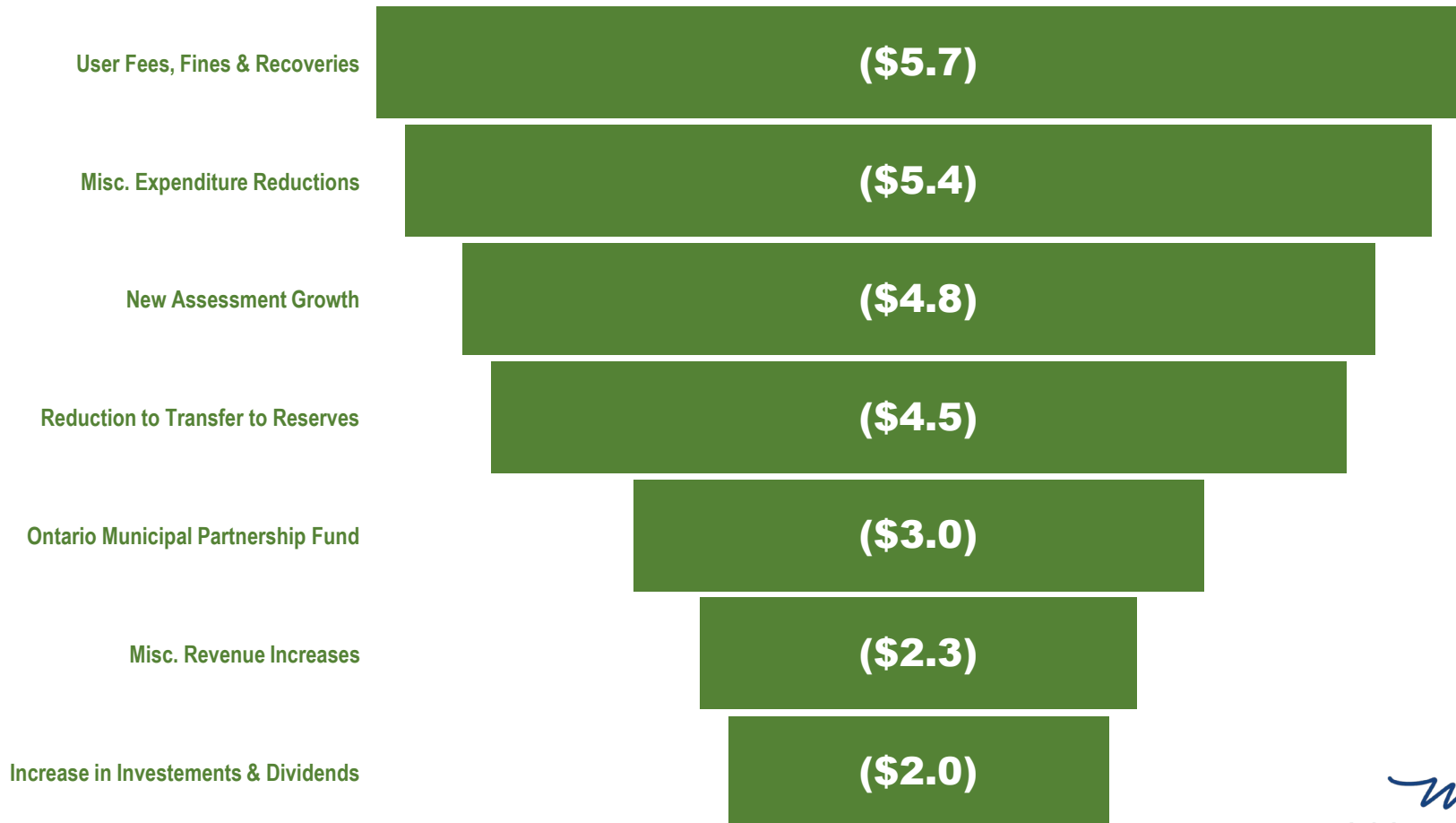
2025 Budget Overview – City Departments

\$24.2 Million – Expenditure Increases / Revenue Decreases (in millions)



2025 Budget Overview – City Departments

(\$27.7 Million – Expenditure Decreases / Revenue Increases (in millions))



Budget Overview – ABC's

Agencies, Boards & Committees	\$ Impact on the Tax Levy	% Impact on the Tax Levy
Windsor Police Services (WPS)	\$7,347,216	1.51%
Essex Windsor Solid Waste Authority (EWSWA)	\$2,621,282	0.54%
Community Housing Corporation (CHC)	\$1,368,614	0.28%
Windsor Essex County Health Unit	\$39,202	0.01%
Essex Region Conservation Authority (ERCA)	\$26,768	0.01%
Essex-Windsor Emergency Medical Services (EMS)	(\$30,550)	(0.01%)
Invest Windsor Essex	(\$204,999)	(0.04%)
Total	\$11,167,533	2.30%

2025 Operating Budget Staffing Impacts

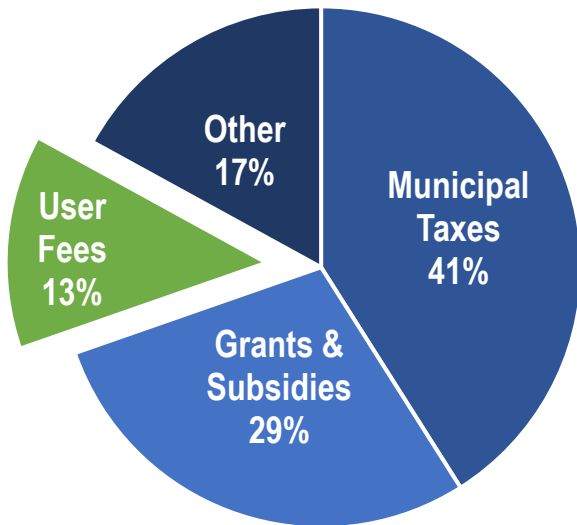
Staffing Impact	\$ Impact on the Tax Levy	FTE Impact
Position Conversions	(\$57,613)	(1.0)
Position Increases (with Full or Partial Recoveries)	\$195,014	31.5
Position Increases (with No Recoveries)	\$2,190,351	19.0
Position Reductions	(\$2,168,395)	(23.7)
Total Net Impact	\$159,357	25.8

Staffing Impact Highlights

- Transportation Planning
- Information Technology
- Building Permit Operations
- Stormwater Operations
- Transit Windsor Services

2025 User Fees

2025 Gross Revenue:
\$1.12 Billion

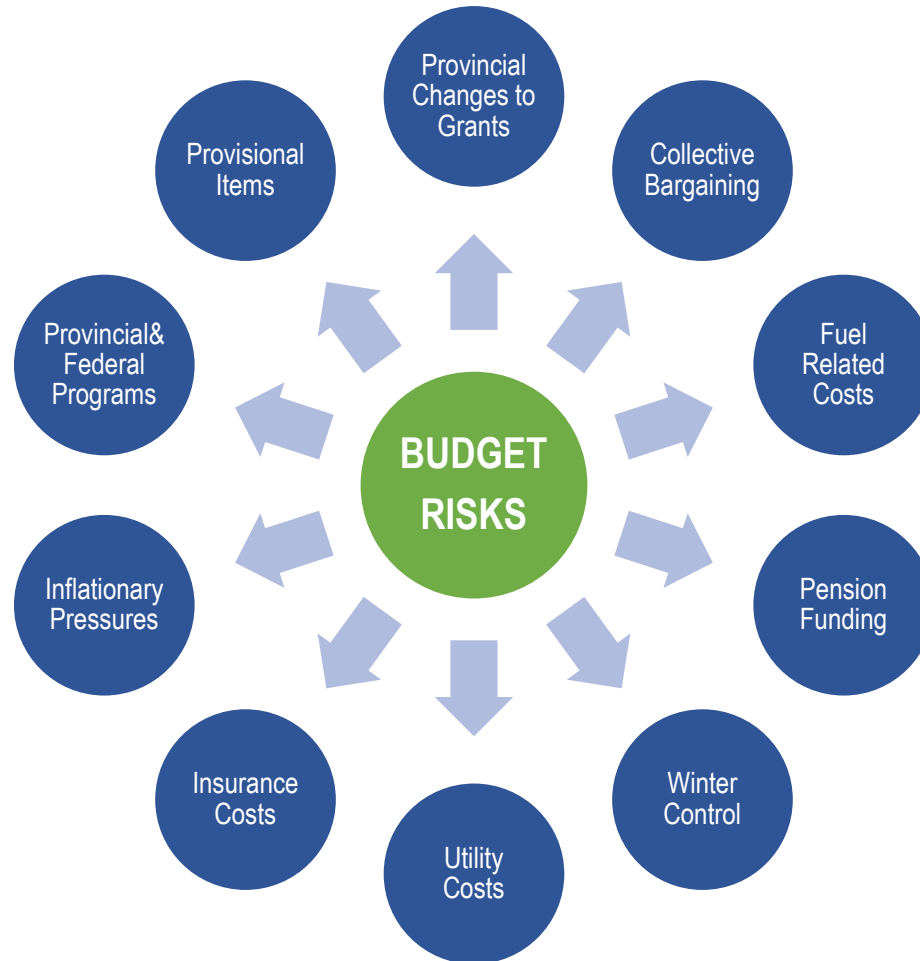


- 2025 User Fee Schedule included as Appendix D
- Adjusted annually through the budget process.
- New fees are introduced where appropriate.
- Not all adjustments result in revenue increases.

Noteworthy Changes

- New Building Permit Fees
- Parking Infraction Fines
- Transit Fares Increase of 3.23%
- Increase in Planning Fees of Approximately 50%
- All Fees Related to Program Delivery to Surrounding Municipalities

2025 Budget Risks



2025 Operating Budget Issues Requiring One-Time Funding

Budget Stabilization Reserve

\$6,278,956

Energy Reserve

\$70,057

Total

\$6,349,013

2025 Capital Budget



INVESTMENT



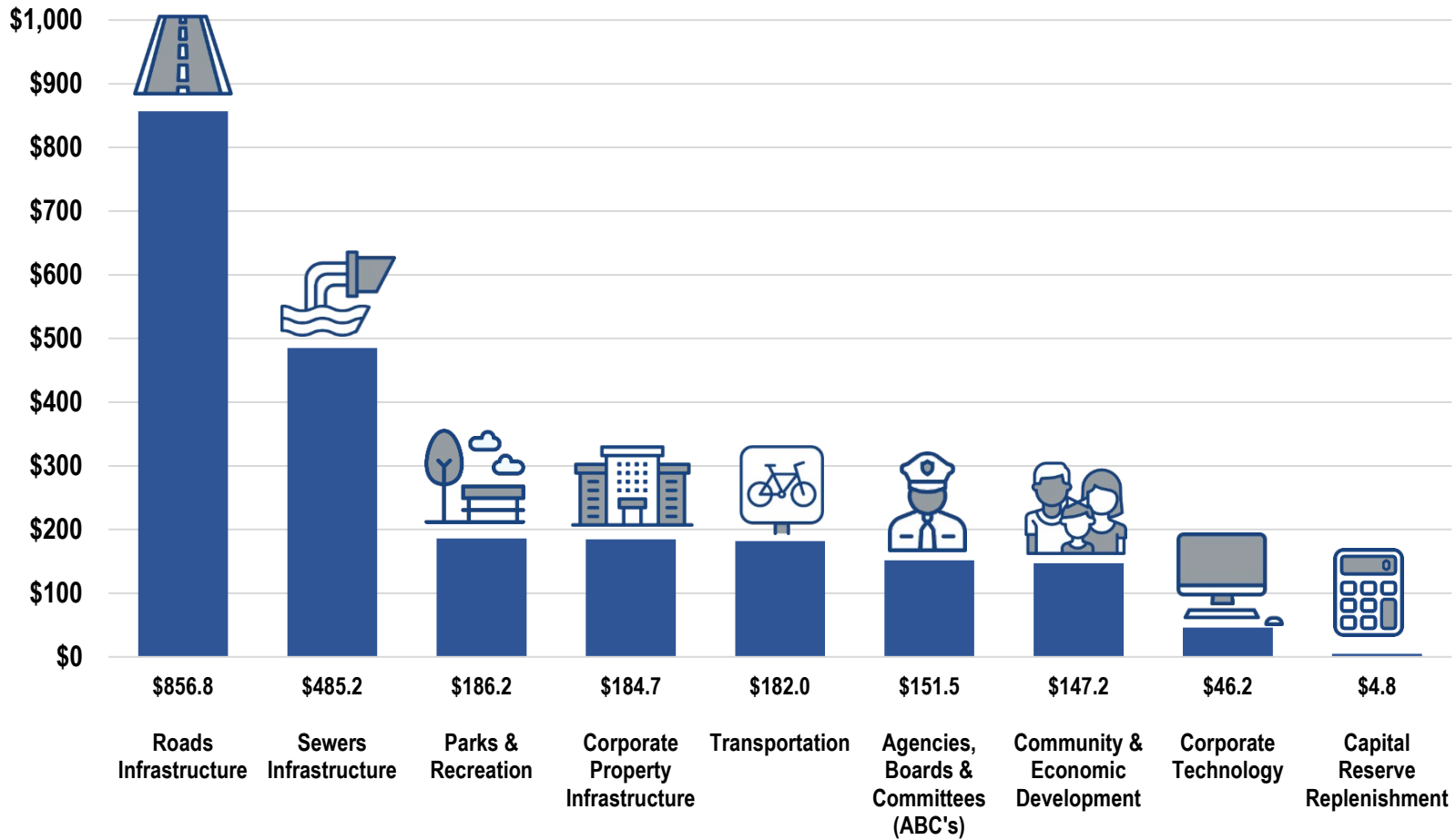
GROWTH



SUSTAINABILITY

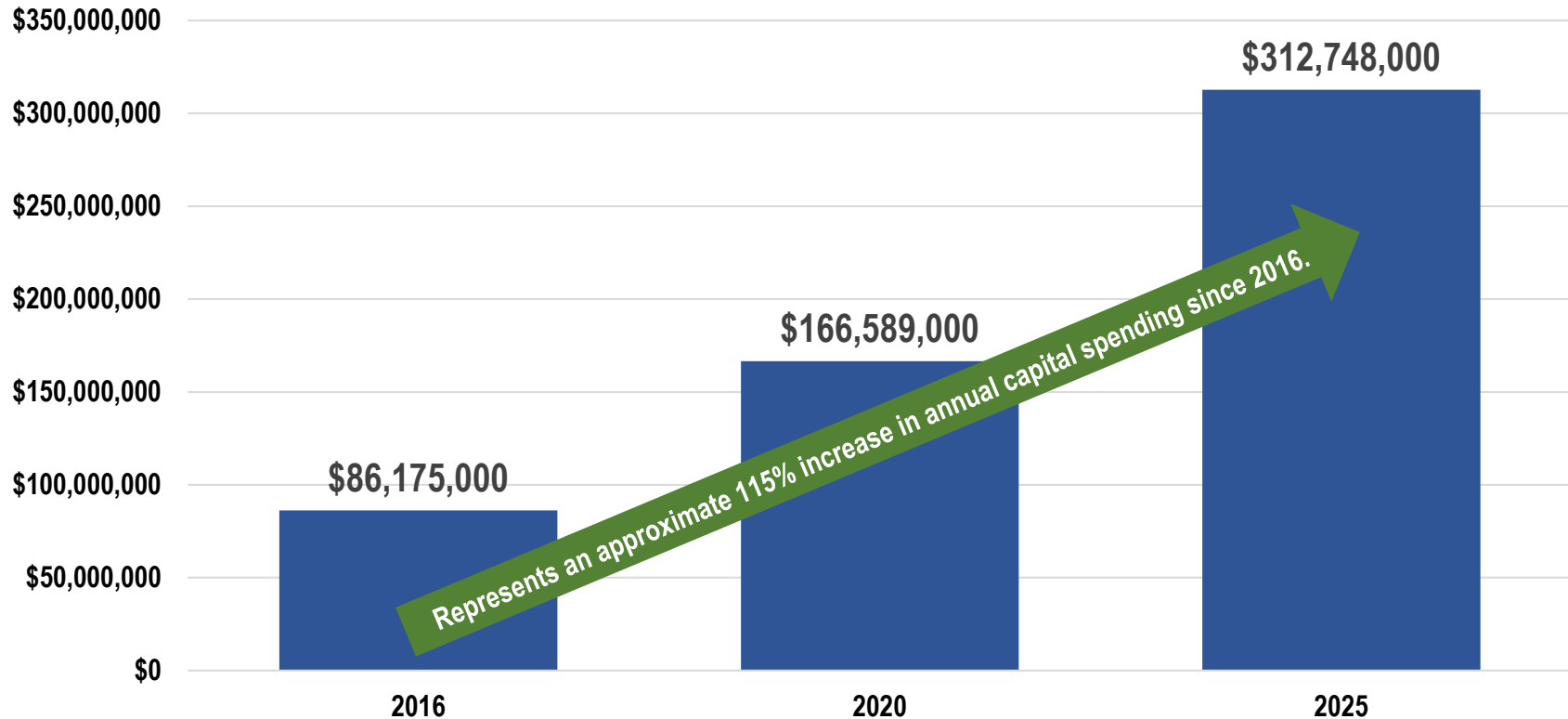
2025 Capital Budget

Recommended 10-Year Plan Approximately \$2.24 Billion



2025 Capital Budget Spending

2016 - 2025



Includes Enhanced Capital Funding of
\$10 Million

Includes First Year of the Asset
Management Plan (AMP) Levy

10-Year Capital Plan Contemplates \$2.2
Billion in Overall Capital Works
Through 2034

2025 Capital Budget - Major Investments

Large capital investments for 2025-2029 include, but are not limited to, the following:

Project	2025-2029 (\$M)
Road Rehabilitation – Various Locations Program	\$87.0
City Wide Sewer Rehabilitation Program	\$60.8
Enhanced Flooding Mitigation Program – DMAF 1	\$58.8
Sewer Master Plan Implementation (SMP)	\$38.3
Local Residential Road Rehabilitation	\$22.1
H4 Housing Hub	\$20.0
Fountain Restoration and Repairs	\$18.5
Sandwich Retention Treatment Basin (RTB) – DMAF 4	\$18.2
Minor Road Deficiencies Rehabilitation Program	\$17.7
Adie Knox Herman Reimagining Project	\$15.5
Total	\$357.2

2025 Capital Budget – Growth

Project
Improvements to Cabana Road (formerly County Road 42) and Lauzon
Extension of Lauzon Road, from Cabana Road to Highway 401
Development of the Sandwich South Industrial Lands
Infrastructure upgrades to service Industrial Lands
Development of the Airport Lands
Banwell / EC Row Interchange
Further improvements to Banwell, south to Cabana Road
Expansion of other roads due to growth intensification

2025 Capital Budget – Growth

The Capital Plan & Other Planning Documents Inform Development Charges

What are Development Charges?

Fees imposed on development to fund “growth-related” capital costs.

DC’s pay for new infrastructure and facilities to maintain service levels.

Principle is “growth pays for growth.”

2025 Development Charges Study

Completed to Date

Draft
Preliminary
Forecasts &
Preliminary
DC Rates



In Process

Refining
Development
Forecasts, DC
Rates &
Policy Options



Next Steps

DC Study &
Bylaw to City
Council for
Approval
(Spring 2025)

Impact of Grant Funding

(Since Asset Planning Began Pursuing Grants in 2017)

Pursued:

\$644.9
million

Awarded:

\$327.1
million

Pending:

\$65.2
million

(As at December 31, 2024)

2025 Capital Budget - Sustainability



Impact of the AMP

	Date of Approval	Investment to Date (2024)	Funding in Capital Plan (2025 - 2034)
Asset Management Plan	2020 - 2026	\$ 74.2	\$ 358.3
Local Residential Roads	2023 - 2026	\$ 3.3	\$ 45.5
		\$ 77.5	\$ 403.8

Asset Management Plan

O. Reg 588/17 Requirements

2024

- **All municipal assets to be considered**
- **Inclusion of ABC's**
- **Current Levels of Service (LOS)**
 - Life Cycle Activities and associated costs required to maintain current LO
 - Estimated Capital Expenditures & Significant Operating Costs

2025

In addition to 2024 Requirements:

- **Proposed Levels of Service** over a 10-year period
- **Proposed Performance** over a 10-year period
- **Lifecycle Management and Financial Strategy** over a 10-year period

On-Going

- **Annual review** on or before July 1 which must address:
 - Progress in implementation of the AMP
 - Factors impeding implementation of the AMP
 - Strategy to address impeding factors identified
- **5-year Review and update** (for publication) of AMP



Looking Forward...

2025



2025 BUDGET
CITY OF WINDSOR

Thank you.

