



## City of Windsor

# 2026 BUDGET

Budget Issue Detail  
(Public)



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Budget Issue #	2026-0315	Stage	Proposed
CLT Office	Administration & Representation	Classification	[2] Budget Reduction
Department	CAO's Office	Category	[H] Line Item Reduction
Division	Administration - CAO's Office	Status	Public

## Withdrawal from MEPCO and OMAA Corporate Memberships

Administration has reviewed organizational memberships to ensure alignment with strategic value and fiscal responsibility. As part of this review, the City of Windsor is considering the withdrawal of membership from organizations where the benefits no longer justify continued participation. At this time, MEPCO (Municipal Employer Pension Centre of Ontario) and OMAA (Ontario Municipal Administrator's Association) have been identified for potential withdrawal.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

MEPCO (Municipal Employer Pension Centre of Ontario), established by AMO, provides pension expertise and representation within OMERS, including access to actuarial and legal counsel. While these resources are valuable, due to their narrow scope Administration has determined that Finance, Payroll, and HR do not currently utilize the information provided.

From a cost-benefit perspective, Administration recommends withdrawal from MEPCO. The annual membership fee is \$14,910 plus HST.

OMAA (Ontario Municipal Administrator's Association) promotes collaboration and professional development among CAOs and senior leadership teams. While the organization supports networking and knowledge sharing, Administration has determined that the benefits do not sufficiently justify the cost. Administration recommends withdrawal from OMAA. The annual membership fee is \$938 plus HST.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
CAO Administration	Membership Fees & Dues	(15,848)				
	<b>Total Expenses</b>	<b>(15,848)</b>	0	0	0	0
	<b>Net Total</b>	<b>(15,848)</b>	0	0	0	0

Budget Issue #	2026-0254	Stage	Proposed
CLT Office	Administration & Representation	Classification	[2] Budget Reduction
Department	Corporate Security	Category	[I] Revenue Increase
Division	Security & Special Activities	Status	Public

## Corporate Security User Fee Updates

This issue identifies increases for the 2026 user fees charged by the Corporate Security department for services provided.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Corporate Security department is requesting an adjustment to all fees related to special event pricing provided to external parties such as chair rentals, sound system and other supplies that may be required as well as other fees such as caretaking and maintenance.

Recommended 2026 Corporate Security User Fee changes are as follows:

- Event Setup (External) Fee from \$94.00 to \$100.00 per hour
- Chair rental from \$4.70 to \$5.00 per unit
- Sound system from \$235.00 to \$250.00 lump sum
- Generator user fee from \$103.00 to \$110.00
- Speaker Charge from \$51.50 to \$55.00 per unit with two speakers minimum provided
- Tables from \$13.00 to \$15.00
- Podium from \$35.00 to \$40.00
  
- Caretaking Fee (Internal & External) from \$60.72 to \$65.00 per hour
- Maintenance Fee (Internal & External) from \$76.55 to \$80.00 per hour

Revenue projections are difficult to calculate for special event activities on an annual basis as the frequency and timing may vary from year to year based on unforeseen circumstances. Administration will continue to monitor revenue and adjust the budget in future years as warranted.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Security,SpecAct ivities-CHCamp	Fees&Service Charges EXTERNAL		(1)			
	<b>Total Revenues</b>		(1)	0	0	0
	<b>Net Total</b>		(1)	0	0	0

Budget Issue #	2026-0297	Stage	Proposed
CLT Office	Administration & Representation	Classification	[2] Budget Reduction
Department	Corporate Security	Category	[I] Revenue Increase
Division	Security & Special Activities	Status	Public

## Increase Lease and Rental Revenue for 400 City Hall Square

This budget issue reflects the lease and rental revenue budget of the Corporate Security department, from the various tenants located in 400 City Hall Square East building, based on 2026 lease rates.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

There are various tenants in 400 City Hall Square including Service Canada and Service Ontario. This budget issue is to increase the anticipated 2026 lease revenue budget by \$26,770.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Security,SpecAct ivities-CHCamp	Lease & Rental Revenue	(26,770)				
	<b>Total Revenues</b>	<b>(26,770)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(26,770)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Budget Issue #	2026-0135	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[1] Budget Increase
Department	Asset Planning	Category	[G] Line Item Increase
Division	Capital & Reserves	Status	Public

## Transition to Subscription Model for Questica Budgeting Software

Questica, the City's budgeting software, is moving from a perpetual license framework to a subscription-based model. This conversion will provide the organization with continued access to new features, and performance improvements. The transition ensures compatibility with future technology upgrades and enhances long-term system sustainability.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Questica serves as the Corporation's primary budgeting software, supporting the development of salary, operating, and capital budgets. The system provides a centralized platform that ensures data consistency, accuracy, and transparency, while offering comprehensive reporting capabilities to support effective budget preparation and presentation.

Currently, the Corporation pays an annual product license and maintenance fee to Questica, which provides access to the salary, operating, and capital budgeting modules, along with system support and on-site hosting services. However, the software industry has largely transitioned toward a subscription-based model, under which clients benefit from continuous product enhancements, automatic software updates, and improved system performance, typically at a lower long-term cost than the traditional license-based model, which requires significant expenditures for periodic upgrades.

To align with this industry standard and ensure continued access to the latest software improvements, Administration is recommending the conversion of Questica from a license-based agreement to a subscription-based model. This transition is expected to result in an additional annual expenditure of approximately \$9,000 plus HST, over and above the existing incremental annual contractual cost. In total, the combined incremental cost associated with this change is estimated to be approximately \$16,000 per year.

### 5-Year Budget History

Year	Budget	Actual	Variance	% Committed
2021	\$32,550	\$32,511	\$39	100.1%
2022	\$37,550	\$34,137	\$3,413	90.9%
2023	\$37,550	\$36,526	\$1,024	97.3%
2024	\$37,550	\$38,718	(\$1,168)	103.1%
2025	\$38,750	\$41,815	(\$3,065)	107.9%

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Capital & Reserves	Computer & SW Maint-External	16,000				
	<b>Total Expenses</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0005	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[2] Budget Reduction
Department	Asset Planning	Category	[I] Revenue Increase
Division	Asset Planning	Status	Public

## Increase Salary Recoveries in Asset Planning Department

An increase to internal staff recovery accounts is required to reflect the traditional increases in salaries which are due to contractual grade and step changes within Asset Planning.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The various divisions of Asset Planning recover varying percentages of wages and fringe benefits for staff, depending on the work and projects they support. An increase in recoveries is being recommended to adjust for salary and fringe recoveries relating to full time staff in Capital and Reserves, Asset Planning and the Corporate Energy divisions.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Asset Planning	Recovery of Fringes INTERNAL	1,760				
Asset Planning	Recovery of Salaries- INTERNAL	5,333				
Capital & Reserves	Recovery of Fringes INTERNAL	(7,768)				
Capital & Reserves	Recovery of Salaries- INTERNAL	(23,542)				
Corporate Energy	Recovery of Fringes INTERNAL	(5,386)				
Corporate Energy	Recovery of Salaries- INTERNAL	(14,321)				
	<b>Total Revenues</b>	<b>(43,924)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(43,924)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0164	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[1] Budget Increase
Department	Financial Accounting	Category	[C] Contractual
Division	Financial Accounting	Status	Public

## KPMG External Audit Fee Increase

KPMG LLP has served as the City's External Auditor since the 1990's. During 2022, the City extended the External Audit contract with KPMG through to 2026 (CR346/2022). The budget impact below represents the contractual increase for KPMG external audit fees for the City per the renewed contract for 2026.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

KPMG committed to fixed pricing for audit services for the City for each of the fiscal years from 2022 through 2026. This budget issue is intended to adjust the Financial Accounting Division's expense budget so they are consistent with the pricing submitted by KPMG for the audit fees for the 2026 fiscal year.

### KPMG Audit Fee Schedule

Year	Contract Fee
2022	\$100,025
2023	\$108,883
2024	\$116,091
2025	\$121,115
2026	\$123,450

The current operating budget for KPMG is \$110,450 and therefore, an additional \$13,000 is required for 2026.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Financial Accounting	Other Prof Services-External	13,000				
	<b>Total Expenses</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0201	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[1] Budget Increase
Department	Financial Accounting	Category	[E] Inflationary
Division	Financial Accounting	Status	Public

## WSIB Actuarial Fee Increase

Nexus Actuarial Consultants Ltd. has served as the City's WSIB liability consultant since 2021. Nexus provides valuations and reporting information as required by the Public Sector Accounting Board (PSAB). The budget impact below represents the inflationary increase for Nexus' WSIB consulting fees.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

In 2021 the City engaged with Nexus Actuarial Consultants Ltd to provide actuarial valuations and reporting information requirements as prescribed by PSAB for an initial annual fee of \$4,000. Since 2021, the fee has increased as a result of inflation. As such, a budget increase of \$6,000 is required to bring the budget in line with projected 2026 costs.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Financial Accounting	Other Prof Services-External	6,000				
	<b>Total Expenses</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0021	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[1] Budget Increase
Department	Financial Accounting	Category	[F] Revenue Reduction
Division	Financial Accounting	Status	Public

## Decrease of Salary Recoveries in Financial Accounting

A net decrease to internal staff recovery accounts is required to reflect the traditional changes in salaries which are due to contractual grade and step changes.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Financial Accounting recovers 100% of the wages and fringe benefits for the Financial Reconciliation Clerk - Social Services based on the work and projects the position supports. An increase in recoveries is being recommended to adjust for salary and fringe recoveries relating to this position.

Financial Accounting recovers 100% of the wages and fringe benefits for the Financial Admin-Capital Assets based on the work and projects the position supports. A decrease in recoveries is being recommended to adjust for salary and fringe recoveries relating to this position.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Financial Accounting	Recovery of Fringes INTERNAL	(1,878)				
Financial Accounting	Recovery of Salaries- INTERNAL	(5,693)				
Financial Accounting	TRANSFER From Reserve Funds	16,762				
	<b>Total Revenues</b>	<b>9,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>9,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0022	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[2] Budget Reduction
Department	Financial Accounting	Category	[I] Revenue Increase
Division	Accounting Services	Status	Public

## Increase User Fees & Establish Accounts Receivable Collection User Fee

Administration is recommending increases to the Financial Accounting User Fee rates for 2026. The increases allow the department to keep pace with inflation (CPI). Furthermore, Administration is seeking approval to establish a new Accounts Receivable Collection Fee to recover internal salary and other costs incurred as a result of following up and investigating outstanding Accounts Receivable invoices.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Administration is recommend increasing the following User Fee rates to better reflect the recovery of costs as a result of CPI pressures:

1. Administrative Fee (NSF Cheques - A/R) - Increase from \$65 to \$70 per NSF cheque/returned item
2. Processing of Wage Assignments - Increase from \$13 to \$15 per remittance where allowed by court on certain files

Budgeted user fee revenue does not require an increase as a result of the increase, as these line items have been in a deficit position for several years.

Furthermore, Administration is recommending that a new Accounts Receivable Collection Fee structure be established in order to recover internal salary and other costs incurred as a result of following up and investigating outstanding Accounts Receivable invoices. The fee structure is as follows:

1st notice \$75 - sent once invoice is outstanding for 90 days  
 2nd notice \$150 - sent once invoice is outstanding for 150 days or more  
 Final notice \$250 - sent once account is sent to collections

As a result of the new Accounts Receivable Collection Fees structure Administration recommends a 2026 revenue budget increase of \$30,000.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Accounting Services	Penalty - Accounts Receivable	(30,000)				
	<b>Total Revenues</b>	<b>(30,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(30,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0182	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[2] Budget Reduction
Department	Financial Accounting	Category	[I] Revenue Increase
Division	Financial Accounting	Status	Public

## Increase in Harmonized Sales Tax (HST) Rebate

Reflects the annual anticipated recovery of HST on certain administrative and overhead type of costs that would otherwise be considered municipal expenditures with an unrecoverable portion of HST.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

As part of the City's Commodity Tax Consulting agreement, Price Waterhouse Cooper LLP continues to provide consulting services to the City by analyzing and preparing an annual recovery tax return for 100% of HST on certain administrative and overhead costs that would otherwise be considered municipal expenditures with an unrecoverable portion of HST. In recent years, the City has realized revenues over and above the budgeted amount. In response, the revenue budget should be increased.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Financial Accounting	Recovery Of Expenses EXTERNAL	(20,000)				
	<b>Total Revenues</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Budget Issue #	2026-0024	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[2] Budget Reduction
Department	Financial Planning	Category	[I] Revenue Increase
Division	Intergovernmental Funding	Status	Public

## Increase in Salary Recoveries in Financial Planning

An increase to internal staff recovery accounts is required to reflect the increase in salaries which are due to contractual grade and step changes within Financial Planning.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The various divisions of Financial Planning recover varying percentages of wages and fringe benefits for staff, depending on the work and projects they support. An increase in recoveries is being recommended to adjust for salary and fringe recoveries relating various positions within the Financial Planning division.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Budget Development & Control	TRANSFER From Reserve Funds		(4,794)			
Financial Support	Recovery of Fringes INTERNAL		(2,671)			
Financial Support	Recovery of Salaries-INTERNAL		(8,095)			
Intergvmtl Funding-Emp,Soc&Hea	Other General Revenue		(1,304)			
Intergvmtl Funding-Emp,Soc&Hea	Recovery of Fringes INTERNAL		(9,818)			
Intergvmtl Funding-Emp,Soc&Hea	Recovery of Salaries-INTERNAL		(29,751)			
Intergvmtl Fundin g-Hous/ChildSv	Recovery of Fringes INTERNAL		(10,395)			

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
IntergvmtlFundin g-Hous/ChildSv	Recovery of Salaries- INTERNAL	(31,499)				
Performance Measurement	Stormwater Surchrg Recoveries	(8,214)				
Performance Measurement	Wastewater Recoveries	(18,331)				
	<b>Total Revenues</b>	<b>(124,872)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Financial Support (F29)	TRANSFER to Current Fund		10,766			
Intergvmtl Funding- Emp,Soc&Hea (F28)	TRANSFER to Current Fund				652	
Intergvmtl Funding- Emp,Soc&Hea (F32)	TRANSFER to Current Fund					652
Performance Measurement (F028)	TRANSFER to Current Fund				9,165	
Performance Measurement (F032)	TRANSFER to Reserve Fund					9,165
	<b>Total Expenses</b>	<b>0</b>	<b>10,766</b>	<b>0</b>	<b>9,817</b>	<b>9,817</b>
	<b>Net Total</b>	<b>(124,872)</b>	<b>10,766</b>	<b>0</b>	<b>9,817</b>	<b>9,817</b>

Budget Issue #	2026-0023	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[2] Budget Reduction
Department	Financial Planning	Category	[L] Service Elimination
Division	Performance Measurement	Status	Public

## Elimination of the MBNC Benchmarking Initiative

Elimination of MBNCana Benchmarking will significantly reduce the City's ability to benchmark our performance with our peers in key municipal services and may impede our ability to track our own performance year-over-year. Accepting this reduction will also eliminate access to the data and networks of our MBNCana municipal partners from across Canada. MBNCana is considered the leading Canadian Municipal Benchmarking program for municipalities across the country and the City has benefitted from participation in this program for almost 20 years.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Municipal Benchmarking Network of Canada (MBNCana) program is a voluntary, collaborative partnership of 11 municipal/regional partners. The initiative is led by the MBNCana Board, made up of Chief Administrative Officers and City Managers from all member municipalities and the partnership is considered to be a leader in Canadian municipal benchmarking and performance reporting. Given the emphasis towards Municipal Performance Measurement initiatives in the Province of Ontario, the City of Windsor joined MBNCana (formerly OMBI) in 2003; and the Finance restructuring in 2006 placed this program within the Financial Planning portfolio.

MBNCana member municipalities currently collect data on thirty-seven (36) municipal service areas and have approximately 200 measures in the data warehouse. All of the work involved in the data collection and the related peer review process culminates with the publication of the Annual Performance Benchmarking Report. The intent of the Public Report is to enhance municipal transparency and accountability, and acts as a communication tool to engage Council and citizens in demonstrating how well our municipal programs are doing.

Participation in MBNCana meets the Municipal Act requirement to publicly report on an annual basis, the performance of municipal operations. The benefit of tracking and measuring these indicators is that it highlights areas of potential corporate risk through the review of high-level performance measures. MBNCana information has been relied upon internally to support business cases, provides information to support budget decisions, has been used by consultants as part of their service reviews, and has provided information to support corporate audits.

While the benefits of having access to comparable municipal data from partners across Canada is certainly significant, the network extends beyond the data as MBNCana provides an opportunity for municipal staff from across the country to collaborate, share their knowledge and learn from each other. Program participation has helped us to engage in conversation with our municipal colleagues about best practices and processes, and to gain information on how others have dealt with similar situations in their own municipalities.

Going forward, the corporation will be relying on various other performance metrics maintained through the provincial government (Financial Information Return - FIR) and other service specific municipal associations. In some cases, administration may need to directly reach out across our peer municipalities to gather data and metrics necessary for local decision making.

### Risk

By accepting this budget reduction, the City will no longer be a member of MBNCanada and will no longer have access to the performance metrics, peer data, expert panel network and the backend technical support that the Program Office provides. Additionally, with the elimination of the Corporate Strategic Plan reporting in 2011, the City will no longer provide formal, corporate-wide performance reporting to Council.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Performance Measurement	Membership Fees & Dues	(25,500)				
	<b>Total Expenses</b>	<b>(25,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(25,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0076	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[1] Budget Increase
Department	Taxation & Financial Projects	Category	[E] Inflationary
Division	Revenue & Collections	Status	Public

## Increase for Postage and Courier Expenses

An increase to the Postage and Courier expenditure budget in the Taxation Department is required as a result of the increasing cost of stamps and courier service providers related to the processing of property tax bills and other tax related documents.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Property Taxation division mails over 150,000 individualized Interim, Final and Supplementary property tax bills on an annual basis. In addition to these billings, the Property Taxation division mails to property owners' various other tax related notices such as charge billings, collection notices, arrears statements, ownership changes, pre-authorization payment plan confirmations and statement of accounts. Other communications with regards to tax relief/rebate and assistance programs and the Vacant Home tax take place through use of mail.

The main factor contributing to the cost increase is the price of a domestic stamp which increased in 2025 from \$0.99 to \$1.24 (25% increase).

An increase of \$93,000 is being requested to bring this budget in line with 2026 projected expenditures. This increase reflects both an inflationary and volume increase.

### 5-Year Budget History

Year	Budget	Actuals	Variance	% Committed
2021	\$141,700	\$158,654	(\$16,954)	112.0%
2022	\$141,700	\$162,772	(\$21,072)	114.9%
2023	\$141,700	\$163,347	(\$21,647)	115.3%
2024	\$145,700	\$174,346	(\$28,646)	119.7%
2025	\$175,700	\$246,442*	(\$70,742)*	140.3%*

\*2025 projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Revenue and Collections	Postage and Courier	93,000				
	<b>Total Expenses</b>	<b>93,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>93,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0077	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[1] Budget Increase
Department	Taxation & Financial Projects	Category	[E] Inflationary
Division	Taxation Other	Status	Public

## Increase for Professional Services Budget

An increase to the Other Professional Services expenditure budget in the Taxation Department is required as a result of the increasing cost of shredding and armored car services, as well as Standard & Poors (S&P) annual municipal credit ratings.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

An increase of \$10,010 is being requested to bring this budget in line with 2026 projected expenditures. This increase reflects both an inflationary and volume increase for shredding and armored car services, as well as S&P annual review to determine the City of Windsor's annual municipal credit rating.

### 5-Year Budget History

Year	Budget	Actuals	Variance	% Committed
2021	\$25,692	\$24,690	1,002	96.1%
2022	\$25,692	\$25,437	\$255	99.0%
2023	\$25,692	\$31,314	(\$5,622)	121.9%
2024	\$34,570	\$44,401	(\$9,831)	128.4%
2025	\$37,990	\$45,875*	(\$7,885)*	120.8%*

\*2025 projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Financial Services	Other Prof Services-External	10,010				
	<b>Total Expenses</b>	<b>10,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>10,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0036	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[2] Budget Reduction
Department	Taxation & Financial Projects	Category	[I] Revenue Increase
Division	Revenue & Collections	Status	Public

## Increase Taxation & Financial Projects User Fees

Administration is recommending increases to various Taxation & Financial Projects User Fee rates for 2026. The increases allow the department to keep pace with inflation (CPI).

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

A number of user fees within the Taxation & Financial Projects department are proposed to increase for the upcoming year. These adjustments reflect rising service delivery costs, inflationary pressures. Full details outlining each specific fee change are provided in the supplemental User Fee document.

At this time, Administration is not able to recommend an increase to the 2026 revenue budget. Revenue forecasts remain challenging due to their sensitivity to external economic conditions, which have contributed to operating deficits in recent years. Consequently, the proposed user fee increases are intended to help mitigate future operating deficits.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Property Valuation & Administr	User Fees- External	(1)				
	<b>Total Revenues</b>	(1)	0	0	0	0
	<b>Net Total</b>	(1)	0	0	0	0

Budget Issue #	2026-0280	Stage	Proposed
CLT Office	Finance & City Treasurer	Classification	[2] Budget Reduction
Department	Taxation & Financial Projects	Category	[I] Revenue Increase
Division	Revenue & Collections	Status	Public

## Additional Recovery from Interest on Investments

This budget request seeks approval to establish a recovery for 25% of the Salary and Fringes of the Executive Director Treasury & Financial Accounting/Deputy Treasurer from Interest on Investments as this funding source aligns with the duties performed by the position.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Executive Director Treasury & Financial Accounting/Deputy Treasurer position supports the efficient and effective use of resources to ensure that the treasury functions of the corporation such as investments and banking, and cash flow management are undertaken in compliance with regulatory requirements. Duties include investment management and providing corporate recommendations regarding investments. As such, establishing a recovery for 25% of the Salary and Fringes of this position from Interest on Investments is being recommended as this funding source aligns with the duties performed by the position.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Revenue and Collections	Recovery of Salaries-INTERNAL	(64,678)				
	<b>Total Revenues</b>	<b>(64,678)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(64,678)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0326	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Communications	Category	[I] Revenue Increase
Division	Call Centre	Status	Public

## E-Blast User Fee Increase

This issue proposes an increase to the 211 E-Blast user fee. The E-Blast is an electronic communication service offered through the 211 program that allows community partners, agencies, and organizations to distribute informational bulletins, event notices, and public service announcements to a broad network of subscribers across the region.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The E-Blast is an electronic communication service offered through the 211 program that allows community partners, agencies, and organizations to distribute informational bulletins, event notices, and public service announcements to a broad network of subscribers across the region. The fee will be increased from \$91.25 to \$95.00 in the 2026 User Fee Schedule. The current revenue budget for this fee is \$2,000 and it is not anticipated that this change will bring in a significant increase of revenue.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Customer Contact Centre	Recovery Of Expenses EXTERNAL	(1)				
	<b>Total Revenues</b>	(1)	0	0	0	0
	<b>Net Total</b>	(1)	0	0	0	0

# 2026 Budget Issue Detail



Budget Issue #	2026-0343	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Communications	Category	[I] Revenue Increase
Division	Customer Service	Status	Public

## Recovery for Corporate Marketing & Communication Officer

This item recommends that the Communications department recover the Corporate Marketing & Communication Officer's salary from first year revenue of new sponsorships. The internal recovery will be from the department where the sponsorship revenue is recorded.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

This item recommends the recovery of the Corporate Marketing & Communication Officer's salary from the first-year revenue generated by new sponsorship agreements. The internal recovery will be made from the department where the new sponsorship is recorded. The department will then keep the revenue starting in the second year of the sponsorship agreement. Going forward, the Communications department's internal recovery will be made from the first year revenue of new sponsorship agreements for each subsequent year.

The Marketing and Communications Officer role directly contributes to securing sponsorships, enhancing event visibility, and strengthening community engagement. A dedicated officer ensures timely communication with sponsors, professional branding and marketing materials and post-event reporting and recognition, which contribute to higher sponsor satisfaction and event success. By tying the salary to sponsorship revenue, the City ensures that the cost of the position is proportionate to the value it generates.

An annual internal recovery based on the first year of all new sponsorship revenue is being recommended to offset the full salary of a Corporate Marketing and Communications Officer.

### Risk

Careful consideration should be given on how the administrative fee will not limit the corporation's ability to enhance events and also ensure sponsors are not concerned with their contributions potentially covering City staffing. Clear communication will be essential to ensure sponsors understand the fee supports the infrastructure that enables successful events.

The type and number of events will change each year, which could affect the stability of this revenue. Sponsorship revenue can also fluctuate due to economic conditions, event popularity, or changes in corporate giving.

### Sponsorship and Marketing Revenue (2021-2024)

Year	Cash	In-Kind	Other/Partnerships	Total
2021*	\$171,280	\$104,592	\$45,000	\$320,872
2022	\$395,778	\$220,243	\$15,000	\$631,021
2023	\$315,057	\$150,707	\$80,000	\$545,764
2024	\$413,742	\$199,775	\$49,000	\$662,547

\* Outlier due to COVID-19

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Communications Unit	Recovery Of Expenses EXTERNAL	(164,000)				
	<b>Total Revenues</b>	<b>(164,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(164,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0063	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Communications	Category	[J] Alternative Service Delivery
Division	Customer Service	Status	Public

## Elimination of Staffing Corporate Communications

This budget issue reflects an opportunity to optimize resources while recognizing the critical role of the Marketing and Communications Officer in supporting the City's priorities for transparency, public engagement, and effective communications across multiple channels, including social media, advertising, sponsorship, and public relations. While the Communications Department continues to expand its outreach and strengthen partnerships, driving increased engagement and revenue through sponsorships and advertising, this issue results in cost savings.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Communications & Customer Service Division currently operates with five (5) permanent full-time Marketing and Communications Officers, each aligned with one or more Commissioners to provide strategic communications, marketing, and public engagement support across the Corporation. However, for over a year, the department has been operating with 4 of these positions filled, and 1 Corporate Marketing and Communications Officer vacant.

These Officers are responsible for a wide range of core duties, including media relations, internal and external communications, sponsorship and advertising coordination, digital content development, stakeholder engagement, and the promotion of municipal services.

This budget issue reflects an opportunity to optimize resources while acknowledging the essential role of the Marketing and Communications Officer in advancing the City's priorities related to transparency, public engagement, and consistent, high-quality communications. The position supports a wide range of functions, including social media management, advertising, sponsorship development, and public relations, all of which contribute to strengthening the City's profile and ensuring residents receive timely, accurate information. As the Communications Department continues to broaden its outreach efforts and build stronger partnerships, resulting in increased community engagement and enhanced revenue through sponsorships and advertising, this budget adjustment allows the City to realign resources responsibly. Ultimately, the issue generates cost savings without compromising the strategic communications capacity required to support Council, residents, and corporate initiatives.

### Risk

The elimination of a Marketing and Communications Officer will likely have an impact on the remaining staff as they will have to pick up the responsibilities of this position. To help mitigate this impact, projects and initiatives would need to be re-prioritized, and some responsibilities currently managed by the eliminated Marketing and Communications Officer may need to be shared or supported by existing staff within the department.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Communications Unit	Cell Phones	(500)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Communications Unit	PC & Maint. Allocation	(1,000)				
Communications Unit	Salary-Reg.Full Time	(106,863)				
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(35,269)				
Communications Unit	Fringe Benefits (Dept.)	(35,269)				
	<b>Total Expenses</b>	<b>(178,901)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fringe Benefits Recovery	Automated Fringes Recovery	35,269				
	<b>Total Revenues</b>	<b>35,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(143,632)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Communications	Communications Unit	Corp.Mktg & Communications Ofc	Regular Full-Time	(1.0)
				<b>Total: (1.0)</b>

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Budget Issue #	2026-0062	Stage	Proposed
CLT Office	Corporate Services	Classification	[3] Budget Enhancement
Department	Communications	Category	[M] Service Enhancement
Division	Customer Service	Status	Public

## Establish Budget for Corporate Online Engagement Tool - EngagementHQ

In 2022, the CAO approved a two-year trial of EngagementHQ, a digital engagement platform by Granicus, to support consistent and accessible public consultation across City departments. The platform has since been used for several high-profile initiatives under the “Let’s Talk Windsor” brand, with administration shifting to Corporate Communications. A one-time budget allocation extended the trial through September 2025, allowing for evaluation of its effectiveness. As the trial concludes, Administration recommends establishing a dedicated budget to adopt EngagementHQ as a corporate solution for ongoing public engagement beyond 2026.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

EngagementHQ (formerly Bang the Table), a subsidiary of Granicus Canada Holdings ULC, is a comprehensive digital community engagement platform designed to facilitate meaningful public participation. Through a suite of interactive tools and widgets, the platform enables organizations to engage residents across multiple channels and formats, fostering richer dialogue and deeper insights to inform decision-making.

In 2022, the Environmental Sustainability and Climate Change team identified several projects requiring online public engagement. In collaboration with departments including Communications, Building, Planning, Engineering (Corporate Projects), Information Technology, Parks and Facilities and Transportation Planning, a coordinated list of engagement needs was developed. This led to the adoption of a consistent engagement approach under the “Let’s Talk Windsor” brand.

Since then, the platform has supported several high-profile initiatives, including Strengthen the Core, Housing Solutions Made for Windsor, and Stormwater Financing. Administration of the platform has transitioned to Corporate Communications, with additional projects currently in development.

To support these efforts, the City of Windsor entered into a two-year subscription agreement with Granicus in September 2022. A one-time budget allocation approved through the 2024 operating budget process extended the subscription through September 2025, allowing time to evaluate the platform’s effectiveness.

As the trial period concludes, Administration is recommending that EngagementHQ be adopted as a corporate solution for ongoing public engagement needs. Continued use of the platform beyond 2026 will require a dedicated budget allocation to maintain access and support the City’s commitment to transparent, inclusive, and accessible community consultation.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Communications Unit	Other Prof Services-External	35,000				
	<b>Total Expenses</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Communications Unit	Other General Revenue	(35,000)				
	<b>Total Revenues</b>	<b>(35,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0042	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Council Services	Category	[C] Contractual
Division	Licensing	Status	Public

## Windsor Essex County Humane Society Animal Control Contact Fee Increase

The City of Windsor has a contract with the Windsor Essex County Humane Society for animal control services as per City Council approval (CR229/2022). This contractual agreement was effective July 1, 2022 and runs through June 30, 2027 with an annual inflation adjustment clause of 2% per year.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

Windsor Essex County Humane Society contract will be funded from 2022 - 2027 as per City Council Decision CR229/2022, which approved the following:

- That City Council APPROVE the offer to provide contractual animal control services from the Windsor-Essex Humane Society in the annual amount of \$1,018,601 (exclusive of any applicable tax) with an annual inflation adjustment of 2% for a five year period commencing July 1, 2022, and,
- That the new contract amount BE ANNUALIZED and included in the 2022 and future budgets throughout the term of the contract
- The contract runs from July 1st to June 30th. Therefore the current 2025 budget is \$1,070,350, with a 2% increase the budget for 2026 will be \$1,091,757, an increase of \$21,407.

### Windsor Essex County Humane Society Contract

Contract Start	Contract End	Contract Amount	\$ Increase Over PY Contract	% Increase Over PY Contract
July 1, 2022	June 30, 2023	\$1,018,601	\$19,972	2%
July 1, 2023	June 30, 2024	\$1,038,973	\$20,372	2%
July 1, 2024	June 30, 2025	\$1,059,752	\$22,779	2%
July 1, 2025	June 30, 2026	\$1,080,947	\$21,222	2%
July 1, 2026	June 30, 2027	\$1,102,566	\$21,619	2%

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Licensing & Gaming	Other Prof Services-External	21,407				
	<b>Total Expenses</b>	<b>21,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>21,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0044	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Council Services	Category	[D] Council Initiative
Division	Licensing	Status	Public

## Voluntary Dog License Program

Dog owners in Windsor are currently required to purchase an annual dog licence for their pet. During the 2024 Budget Deliberations, City Council approved to waive fees for dogs that are spayed or neutered and microchipped. During the 2025 Budget Deliberations (B9/2025), City Council approved the implementation of a voluntary dog licence program which includes a mandatory registry for dogs that have bitten/attacked and an increase in fees to recover administration and enforcement costs. The new program is to be implemented on December 1, 2025, for the 2026 registration period. A budget reduction is required to align the revenue to projections under the new program.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Dog owners in Windsor are currently required to purchase an annual dog licence for their pet at a cost of \$17 to \$98 (dependent upon the date of compliance). Dog licence fees are waived for those owners who provide proof that their pet is spayed or neutered and microchipped. Licences are required to be renewed on an annual basis prior to February 1st of each calendar year. The City's program has a voluntarily compliance rate of approximately 65%. Year To date, the City has issued approximately 8,500 licences with revenue totaling \$92,000 as of September 30th, 2025. It is important to note, that many of the licenses sold this year were free due to the spayed/neutered and microchipped change in policy for 2025.

At the 2025 Budget Deliberations, City Council approved a voluntary dog registration program which would include a mandatory registry for dogs who have bitten or attacked a person or animal, along with a licence fee increase to recover the administration and enforcement costs of the program. In addition, Administration in collaboration with the Windsor-Essex County Humane Society (WECHS), would provide education and awareness to the importance of dog registration (municipal licence or microchip) by providing resources on the individual organization's webpages and annual mailouts. In addition, Administration will be required to amend the City's Dog Control By-law to capture the amended licensing and registration process.

The new dog licence program will commence on December 1, 2025. Annual dog licences will be made available for owners who wish to register their pet. The cost for a dog licence will be \$25 regardless of when it is purchased. Dogs who have bitten or attacked a person or animal will require to be identified on the mandatory registry. Licences for dogs on the mandatory registry will come at a cost of \$150. Administration is projecting that conservatively 5000 licenses will be sold in 2026, and \$125,000 in revenue will be collected. The budget for dog licenses revenue is currently \$155,000 and therefore a reduction of \$30,000 is required in order to reflect the current projection for 2026.

### Risk

The City may see a drop in voluntary compliance or even in revenues collected from the dog licensing program. Council's intent to move to a voluntary program was to free up costly enforcement resources and hours that were spent following up on non-compliant dog owners. The program will now essentially fund itself based on voluntary compliance and the hours saved will allow enforcement officers to focus on other Council initiatives and priorities.

As part of a service contract with the WECHS for animal control & pound services, part of the revenues of the dog licensing program are shared. Over the past 5 years(2021-2025 projected), actual annual dog licensing revenues have averaged \$190,000. The WECHS could incorporate the loss of any revenues into the cost for future services upon the next Request for Proposal (RFP) process to be offered in 2027. Administration notes that the Corporation is under no obligation to continue the revenue sharing agreement or to issue municipal dog licences at all. However, Administration will work with the WECHS to promote the importance of registration and being a responsible pet owner.

#### Dog Licensing Revenue (2022-2025 projected)

	2025	2024	2023	2022
Dog Tag Revenue	(\$100,000*)	(\$155,050)	(\$206,213)	(\$234,531)
Windsor Essex County Humane Society Commission	0*	\$9,316	\$40,995	\$58,167
Fees and Service Charges	\$8,000*	\$3,438	\$3,671	\$5,321
Dog Tag Purchase	\$0*	\$3,765	\$4,427	\$5,023
Net Revenue	\$92,000*	\$138,531	\$157,120	\$166,020

\*Projected

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Licencing & Gaming	Commissions Expense	(10,000)				
Licencing & Gaming	Licenses	(2,000)				
	<b>Total Expenses</b>	<b>(12,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Licencing & Gaming	Licenses & Permits	30,000				
	<b>Total Revenues</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0043	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Council Services	Category	[F] Revenue Reduction
Division	Bylaw Enforcement	Status	Public

## Repeat Offender Fee Revenue Reduction

The City's By-law Enforcement Division issues a repeat offender fee of \$215 for property owners who fail to maintain their properties in accordance with Land Maintenance By-law # 3-2006 and where any subsequent visits after 2019 require the issuance of an order to comply. The purpose of the fee was intended to act as a deterrent to negligent property owners and to recover the expense of By-law Enforcement Officers to issue and serve notices of compliance. There has been a reduction in the number of invoices issued annually, resulting from improved compliance, which coincides with the original intent of the fee. This revenue reduction is part of a multi-year phased approach to properly align actuals to budget.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

At the August 4, 2020 meeting in relation to report 140/2020, City Council approved the implementation of a repeat offender fee of \$215 for property owners who fail to maintain their properties in accordance to Land Maintenance By-law # 3-2006. The purpose of the fee was intended to act as a deterrent to negligent property owners and to recover the expense of By-law Enforcement Officers to issue and serve orders to comply.

This fee was implemented as a deterrent to repeat offenders and as such, the estimated revenue was a projection based on the previous year's issued invoices. Since implementation fewer invoices are projected to be issued than originally estimated as a result of better compliance, which coincides with the original intent of the fee.

The current year reduction represents the second year of the six-year reduction plan.

### Repeat Offender Revenue (2020-2025 Projected)

Year	Budget	Actuals	Variance	% Committed
2021	(\$539,000)	(\$229,405)	(\$309,595)	42.6%
2022	(\$500,000)	(\$147,705)	(\$352,295)	29.5%
2023	(\$500,000)	(\$140,445)	(\$359,555)	28.1%
2024	(\$500,000)	(\$139,000)	(\$361,000)	27.8%
2025	(\$442,500)	(\$140,000)*	(\$302,500)	31.6%

\*Projected as of May 30th, 2025

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Bylaw Enforcement	Fees&Service Charges EXTERNAL	57,500				
	<b>Total Revenues</b>	<b>57,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>57,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0100	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Council Services	Category	[G] Line Item Increase
Division	Records & Elections	Status	Public

## Addition to Council Services Staff Compliment

Administration recommends that a non-union regular full time Program Manager - Corporate Projects (NU0557) position be added to the complement, with the salary cost to be funded from a reduction in the annual transfer to the Elections Reserve Account (1762) and an increase to Civil Ceremony Revenue budget. This staffing adjustment is essential to ensure the department can continue to meet its legislative obligations, deliver on Council's priorities, and maintain high service standards across all program areas. The addition of this position has a net-zero budget impact on the operating budget.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The proposed Program Manager - Corporate Project would play a critical role in managing all aspects of the election project, including timelines, vendor coordination, technology implementation, training of election workers and stakeholder engagement. In addition to election-related responsibilities, the position would also support other strategic projects within the department, including:

- Freedom of Information (FOI) process renewal and software modernization
- Replacement of the Agenda.NET system
- Records Retention By-law 21-2013 update and review
- Departmental training and outreach on access and privacy best practices
- Long-term planning for the 2030 municipal election, including the exploration, community consultation and stakeholder engagement and potential implementation of internet voting or alternative voting methods

This staffing adjustment is essential to ensure the department can continue to meet its legislative obligations, deliver on Council's priorities, and maintain high service standards across all program areas.

The addition of the Program Manager - Corporate Project has a net-zero budget impact for 2026 and onward, as the position will be funded from the annual election funding which is transferred to the Election Reserve Account as well as offset by an increase in revenue from civil marriage ceremonies.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	34,171				
Elections & Freedom of Inform.	TRANSFER to Reserve Account		(50,000)			
Information & Records Mgmt.	Imaging & Printing External		(8,940)			

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Information & Records Mgmt.	Licenses	(5,000)				
Information & Records Mgmt.	Maintenance Parts & Materials	(2,500)				
Information & Records Mgmt.	PC & Maint. Allocation	1,000				
Information & Records Mgmt.	Salary-Reg.Full Time	103,536				
Information & Records Mgmt.	Fringe Benefits (Dept.)	34,171				
	<b>Total Expenses</b>	<b>106,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Information & Records Mgmt.	Licenses & Permits	(72,267)				
Fringe Benefits Recovery	Automated Fringes Recovery	(34,171)				
	<b>Total Revenues</b>	<b>(106,438)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Council Services	Information & Records Mgmt.	Program Manager	Regular Full-Time	1.0
			<b>Total:</b>	<b>1.0</b>

# 2026 Budget Issue Detail



Budget Issue #	2026-0102	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Council Services	Category	[H] Line Item Reduction
Division	Administration Council Services	Status	Public

## Advertising Expense Reduction

As a result of ongoing digitization initiatives, the Civic Corner Advertising budget within Council Services has experienced a significant reduction in expenses over the past several years. By transitioning traditional print and in-person communication methods to digital platforms, the department has streamlined operations, improved cost efficiency, and enhanced the accessibility and reach of its messaging to the public. These efforts reflect the City's commitment to leveraging technology to optimize resources while maintaining effective communication with residents.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

In an effort to optimize advertising expenditures, Council Services has reduced the size of its weekly Civic Corner advertisements, resulting in a corresponding decrease in associated costs. Despite the smaller format, these advertisements continue to provide essential information to the public regarding upcoming or cancelled Standing Committee and Council meetings. For residents seeking more detailed information, including full agendas, supporting materials, and updates on Council, Standing Committee, or Special Meetings, comprehensive resources remain readily accessible on the Council Meeting Page of the City of Windsor website.

This approach balances cost efficiency with the City's commitment to transparency and public access to municipal governance information, leveraging both traditional and digital channels to ensure residents remain well-informed.

### Windsor Star Advertising Costs (2021-2025 Projected)

Year	Budget	Actuals	Variance	% Committed
2021	57,000	45,444	11,556	79.7%
2022	57,000	34,574	22,426	60.7%
2023	57,000	30,054	26,946	52.7%
2024	57,000	18,547	38,453	32.5%
2025	57,000	20,291*	36,709*	35.6%

\*projected

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Council Services	Advertising	(35,000)				
	<b>Total Expenses</b>	<b>(35,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(35,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0046	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Council Services	Category	[I] Revenue Increase
Division	Licensing	Status	Public

## Transportation Network Company Licensing

A Transportation Network Company (TNC) is a business model that provides on-demand transportation services through app-based platforms creating a level of convenience for the riding public. By direction of Council and under the authority of the City's Public Vehicle Licensing By-law, the City of Windsor started licensing TNCs in 2018 after UBER started offering their transportation services to our community. In 2023, Lyft became the City's second licensed TNC. Only the company itself is licensed by the municipality. A TNC is subject to annual license fees dependent upon the number of vehicles assigned to their platform and subject to a per trip fee payable to the City.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

Transportation Network Companies like UBER and Lyft are subject to an annual license renewal and payment of fees. The annual license fee can vary from year to year as it is based on the number of active vehicles assigned to their online platform at the time of application and/or renewal. In addition to the annual fee, each company is required to remit payment to the City in the amount of eleven (11) cents per trip provided by their platform. The trip fees are remitted to the city on a quarterly basis throughout the licensing period. The per trip fee often varies as it is based on ridership demand. City administration conducts ongoing audits to ensure that the number of vehicles on the platform and the number of trips provided by the company, coincide with the payments received. Below is the license fee schedule for TNCs as prescribed under Public Vehicle Licensing By-law No. 150-2018.

1 to 100 TNCV - \$5,000 plus 0.11¢ per Trip  
 101 to 250 TNCV - \$7,500 plus 0.11¢ per Trip  
 251 to 500 TNCV - \$15,000 plus 0.11¢ per Trip  
 501 to 750 TNCV - \$20,000 plus 0.11¢ per Trip  
 751 to 1000 TNCV - \$25,000 plus 0.11¢ per Trip  
 1001 plus TNCV - \$30,000 plus 0.11¢ per Trip

\*\*TNCV" means Transportation Network Company Vehicles

Currently in 2024, Uber is operating with over 1001 transportation network company vehicles and are remitting \$30,000 annual fee plus \$.11 per trip, while in its first operational year based in Windsor, Lyft is operating with between 501-500 vehicles and remitting \$20,000 plus \$.11 per trip. Since 2018, Uber has increased the number in vehicles operating in Windsor each year, while the company grew in popularity. It is likely the annual fee, and trip count payments with Lyft will also increase as popularity grows.

The budget for TNCV Licenses is currently \$136,000, this budget issue aims to increase the budget by \$56,000 to the projected 2025 level of \$192,000.

### License Fee for Uber/Lyft (2021 -2025 projected)

Year	Annual Fee(s)	Trip Count Fee(s)-Uber	Trip Count Fee(s)-Lyft	Total
2021	\$15,000	\$24,164	\$0	\$39,164
2022	\$20,000	\$41,489	\$0	\$61,489

2023	\$30,000	\$57,856	\$0	\$87,856
2024	\$50,000	\$82,999	\$25,418	\$155,283
2025*	\$50,000*	\$108,000*	\$34,000*	\$192,000*

\*2025 is projected

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Licencing & Gaming	User Fees- External	(56,000)				
	<b>Total Revenues</b>	<b>(56,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(56,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0057	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Council Services	Category	[I] Revenue Increase
Division	Licensing	Status	Public

## Business Licensing User Fee Review

Municipal licenses are issued to certain types of businesses that operate within the City of Windsor. Business license fees vary depending on the type of business being operated and the types of inspection approvals required to obtain the license. Business license fees are established to recover the municipality's cost to administer and enforce the licensing program. A review of Windsor's business license fees was last conducted in preparation for the 2026 Budget Deliberations and revealed that the licensing program is not fully covering its operational costs, prompting a proposed fee increase. Administration recommends these fee adjustments and corresponding by-law amendments to ensure financial sustainability of the program.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The City of Windsor has 32 categories of business licenses which are governed for the most part, under Business Licensing By-law No. 395-2004 for the purposes of health & safety, consumer protection and prevention of public nuisance. Statistics taken from the past 3 years indicate that the Licensing Division issues an average of 2,916 business licenses annually. This number excludes the licensing of public vehicles, dogs, lottery and gaming events. Business license fees are established to ensure that the costs are fully recovered to administer, enforce and perform the necessary inspections for approval.

Administration has conducted a cost recovery review and identified that a fee increase is necessary to ensure that the municipality is recovering current costs and expenses to administer, enforce and provide the necessary inspections for its licensing program. The analysis showed that the City's licensing program is not operating a full cost recovery model. Should Council approve an increase, the new license fees would range from \$148.00 to \$868.00. The average business license fee for a new application will go from \$379.00 to \$393.00 and the average fee for a license renewal will go from \$303.00 to \$318.00. On average the initial fees are increasing by 3.83% and renewal fees are increasing by 4.9%. The council services revenue resulting of an increase to business license fees is projected to be \$47,000.

The cost per license for Licensing salaries has increased from \$168.70 to \$181.76, and for By-Law Enforcement has increased from \$24.41 to \$26.62. All salaries used in this calculation correspond to the 2026 Submitted Salary Budget for Council consideration during the 2026 Operating Budget process. Corporate overhead has increased from \$21.90 to \$22.41 per license. While Planning, Building, Fire and Pollution Control also have fees included in some business licenses which have also been increased, any changes to their budgets are being handled by the respective department.

Administration recommends the increase for business license fees to ensure that the costs and expenses of the licensing program are being fully recovered. Should Council approve the fee increase, Administration will also require Council approval to amend the fee schedules under Business Licensing By-law No. 395-2004 and stand-alone licensing by-laws No.131-2011 (Body Rub Parlours) and No. 115-202 (Short Term Rentals).

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Licencing & Gaming	Licenses & Permits	(47,000)				
	<b>Total Revenues</b>	<b>(47,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(47,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0070	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Council Services	Category	[I] Revenue Increase
Division	Licensing	Status	Public

## OLG Lottery Revenue Increase

The City's Municipal Gaming Division is responsible for the management of lottery files for eligible organizations that have been granted licensing privileges (raffles, break open tickets and bingo) and to provide support to organizations licensed to conduct gaming events so that they are able to meet their obligations under the provincial laws mandated by the Alcohol and Gaming Commission of Ontario (AGCO) and the Ontario Lottery and Gaming Corporation (OLG). Lottery revenues decreased significantly across the province during the COVID-19 Pandemic. In 2023, the industry started to overcome the challenges it faced during the pandemic and is now seeing improved attendance at bingo and gaming events and an increase with charity revenues.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

There are two (2) types of charitable gaming models in Ontario. The AGCO Bingo Revenue Model and the OLG cGaming Model.

The AGCO Model is traditional paper-based charitable games. Charities are the conduct and authority under the Criminal Code and when deemed eligible, are issued bingo lottery licences for a fee by the local municipality under the authority of the AGCO's "Terms and Conditions". The City of Windsor collects 3% of the total prize board when issuing lottery licences for raffles and break open tickets under this model.

The OLG cGaming Model is both paper-based play as well governs a range of bingo and break open ticket games in electronic format under the OLG's conduct and manage cGaming model. Charities that are deemed eligible to conduct lottery events, do not pay a license fee, but are issued a permit by the municipality. The City has an agreement with the OLG (until 2030) to act as the "Permitting Authority" on their behalf. In consideration for the Municipality's role, the OLG makes quarterly payments directly to the Municipality at a rate of 3% of the total revenues brought in by charities.

Lottery revenues decreased significantly across the province during the COVID-19 Pandemic. Bingo Halls were forced to close during mandatory lockdowns and the prohibition of social gatherings contributed to a decrease in the conduct of other lottery and raffle events. In 2023, the industry started to overcome the challenges it faced during the pandemic and is now seeing improved attendance at bingo and gaming events including an increase of charity revenues.

### Performance Indicators

Administration recently met with members of the OLG who were pleased to report a projected 2-6% increase to the annual lottery revenues for 2026. This estimate is based on current market trends, consumer engagement, and growth potential within the industry. Various factors, including market conditions and regulatory changes, could impact actual results. The projected revenue for 2025 is \$902,000 which is an 8% increase from 2024. A conservative estimate for revenue for 2026 is \$920,000 which includes the projected 2% increase in revenues.

### Lottery Revenue (2021-2025 Projected)

Year	Budget	Actuals	Variance	% Committed
2021	750,950	226,360*	(524,590)	30.1%
2022	750,950	553,011*	(197,939)	73.6%

2023	750,950	747,592	(3,358)	99.6%
2024	750,950	832,081	81,131	110.8%
2025	839,417	902,000**	62,583	107.5%

\*COVID-19 Impacted Revenues

\*\* Projected

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Licencing & Gaming	Licenses & Permits	(78,000)				
	<b>Total Revenues</b>	<b>(78,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(78,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0071	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Council Services	Category	[I] Revenue Increase
Division	Licensing	Status	Public

## Public Vehicle Licensing Fees Inflationary Increase

Under the authority of the amended Public Vehicle Licensing By-law No. 137-2007, the City of Windsor regulates and issues licenses for both Taxicab and Livery Vehicle operations. Taxicabs offer metered transportation services, moving passengers from pickup to destination for a regulated fare. Livery Vehicles include a range of prearranged, contract-based services such as limousines, luxury cars, and rickshaws. To reflect cumulative inflation from 2014 to 2025 and align with current user fee guidelines, associated user and license fees for both industries will be increased by 30%. This adjustment marks the first fee review and increase related to public vehicle licensing since 2007.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

Licence fees associated with Taxicab and Livery Vehicle operations have not been increased since 2007. A review of industry fees had been scheduled several years ago; however, the review was halted due to the emergence of Transportation Network Companies (like Uber) which had some impacts and challenges for traditional taxicab operations. Shortly thereafter, the worldwide COVID-19 pandemic arrived which had significant impacts on many public services including the taxicab industry due to “stay at home” orders and social distancing measures.

Livery Vehicle and Taxicab License fees have not been increased since 2007. The following user fees are being increased by 30%, which is inflation from 2014 to 2025, and then rounded to the nearest \$5.00. The new fees are as follows:

Livery Vehicle Driver's License - \$145.00  
 Livery Vehicle Photo ID Card - \$20.00  
 Livery Vehicle Plate Holder License (Motorized) - \$235.00  
 Livery Vehicle Plater Holder License (Muscular) - \$95.00  
 Livery Vehicle Replacement Photo ID Card - \$35.00  
 Livery Vehicle Transfer from Vehicle to Vehicle - \$95.00  
 Livery Vehicle Reinspection - \$80.00

Taxicab Broker - \$80.00  
 Taxicab Driver's License - \$145.00  
 Taxicab Drivers List - \$40.00  
 Taxicab Filing of leases - \$40.00  
 Taxicab Photo ID Card - \$20.00  
 Taxicab Plate Holder License - \$520.00  
 Taxicab Replacement Photo ID Card - \$35.00  
 Taxicab Transfer from Plate holder to Plate Holder - \$520.00  
 Taxicab Transfer from Vehicle to Vehicle - \$95.00

With these new fees implemented, it is estimated that an additional \$45,000 in revenue will be generated.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Licencing & Gaming	Licenses & Permits	(45,000)				
	<b>Total Revenues</b>	<b>(45,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(45,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0346	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Council Services	Category	[I] Revenue Increase
Division	Administration Council Services	Status	Public

## Increase to Council Services User Fees

Various Council Services User fees will be adjusted to account for inflation as well as to align with current user fee guidelines.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The following Records and Elections User fees will be increased to the following:

Photocopying (Additional Pages After the First Page) \$1.00/page  
 Photocopying (First Page)-\$3.00  
 Certified Copy of Assessment Roll Pages-\$35.00/assessment  
 Certified Copy of By-law or Council Resolution-\$35.00/by-law  
 Declaration of Residency Letter-\$35.00/letter  
 Ownership List from Assessment Roll-\$35.00/hour  
 Permanent Resident Card verification-\$15.00/card  
 Records Search-\$35.00/hour

The following Licensing Fees will be increased:

Business Licence Plate Replacement-\$65/plate  
 Business Licence Replacement-\$30/license  
 Licence Administrative Charge-\$30/license  
 Mobile Vendor Agreements (all other areas)-\$900/location  
 Mobile Vendor Agreements (Downtown Windsor Business Improvement Area)-\$1,300/location  
 Standard Letter-\$30/letter

The following Council Services User fees will be increased:

Zoning By-Law 3072 Text-\$70/copy  
 Zoning By-Law 85-15-\$70/copy  
 Zoning By-Law 8600 Text-\$70/copy  
 Zoning By-Law Subscription Plan-\$135/year

While the user fees listed above will be increasing, an increase in revenue is not material enough to warrant an adjustment at this time.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Information & Records Mgmt.	User Fees- External		(1)			
	<b>Total Revenues</b>		(1)	0	0	0
	<b>Net Total</b>		(1)	0	0	0

In-Camera Issue  
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Budget Issue #	2026-0308	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Council Services	Category	[K] Service Reduction
Division	Licensing	Status	Public

## Reduction of Funding for Staffing in Licensing Services

The Supervisor of Licensing position reports to the Manager of Licensing & Enforcement and is responsible for oversight of the administrative operation of the Licensing Division which includes municipal business and public vehicle licensing, dog registration, and the various gaming events governed by the AGCO and OLG.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Supervisor of Licensing position has been vacant since approximately January 1, 2022. Direct staff reports and the duties of the Supervisor were added to the existing responsibilities under the portfolio of the Manager of Licensing & Enforcement. This provided an opportunity for the Department to evaluate its Management Team compliment and needs. There has not been a significant impact on staff development, and the Manager has been able to maintain a collaborative management style and an inclusive value-leadership approach with the teams. Due to the vacancy of the Supervisor position, the added supervisory duties and oversight over the daily operations of the four Divisions (Policy, Gaming, Licensing & By-law Enforcement) have made it challenging at times for the Manager to carry out their regular duties including, keeping up with administrative matters and has caused delays with the development of innovative strategies and initiatives across the board in all services areas to achieve the priorities of the Department and Council.

It was originally thought that the Department would look to repurpose the Supervisor of Licensing position and transition it to a productive resource that would assist Licensing & Enforcement with various public outreach initiatives and citizen engagement regarding municipal by-laws and regulations.

The position is recommended to be held and while the funding would be removed, the FTE would remain in the staff establishment. The position cannot be filled until funding is reinstated.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Licencing & Gaming	Frozen Position Recovery	(106,863)				
	<b>Total Revenues</b>	<b>(106,863)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(106,863)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0030	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Human Resources	Category	[G] Line Item Increase
Division	Employment & Consulting Serv.	Status	Public

## Establish Dedicated Funding for Cognitive Demands Analysis

A Cognitive Demands Analysis (CDA) is an objective evaluation of the specific cognitive, emotional and psychological skills required to perform the essential job duties of a given position. A proactive approach to capturing the cognitive and behavioral demands can assist with providing suitable accommodations and implementing strategies that aim to reduce claims and costs associated with mental health conditions. There is currently no dedicated funding for these analyses. This funding is being requested in order to perform an analysis on all positions, similar to the approach taken for physical demands analysis (PDAs). Having CDAs available increases our ability to comply with the Psychological Demands factor of the CSA Standard for Psychological health and safety in the workplace.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Most positions in the Corporation have a Physical Demands Analysis (PDA) completed that evaluates the physical and environmental components of all essential and non-essential tasks of a job. PDA's are used regularly in return to work and modified work planning assisting both the Corporation and external providers to determine the suitability of particular jobs and functional capacities of employees. Human Resources is now working towards the completion of a Cognitive Demands Analysis (CDA) for all positions utilizing the skills of Achieva Health Inc through a contract. A Cognitive Demands Analysis (CDA) is an objective evaluation of the specific cognitive, emotional and psychological skills required to perform the essential job duties of a given position. Like PDA's, a CDA is used both internally and provided to external providers in return to work and modified work planning.

It has been identified that occupational claims related to mental health are on the rise. Similarly, mental health is one of the most frequent reasons for long-term disability cases amongst corporate employees. A CDA is an objective evaluation of the specific cognitive, emotional and psychological skills required to perform the essential job duties of a given position. As mentioned, traditional PDA's typically address only the physical components of the essential job duties. Jobs are multifaceted and performance at work depends on the interplay of human, physical, cognitive, emotional, behavioural and environmental factors. Having a CDA in conjunction with a PDA can be a helpful baseline measurement tool to complete a number of functions in a variety of Human Resources positions meant to assist the employee and the corporation as whole as follows:

- the Disability Management Specialists, Ergonomist and Wellness Specialist and Occupational Health and Safety Advisors, together with the appropriate departments, can utilize the information to assist with completing job hazard analysis, returning employees to a safe work environment and accommodating employees in their respective jobs
- the Total Compensation Specialists could reference the information during a job evaluation review
- Business Partners would benefit from referencing the information during the recruitment process
- Direct Managers have a much clearer understanding of the accommodation needs for their teams

Achieva Health Inc. has the ability to conduct CDA's as well as PDA's. Achieva has quoted \$900 to conduct a comprehensive CDA, which includes both a cognitive demands analysis as well as a cognitive tasks analysis, completed in 15 hours, as well as mini CDA's at half the cost when warranted. Positions will be prioritized to ensure the CDA's are completed first for jobs where mental health claims are more predominant, such as Social Services, Huron Lodge and Transit Windsor.

### Performance Indicators

A proactive approach to capturing the cognitive and behavioural demands can assist with understanding the demands at each position to better respond to accommodation and return to work challenges when they arise; and help with implementing appropriate strategies aimed to reduce incidents associated with mental health conditions. In 2023, Human Resources was provided with \$30,000 in one-time funding to conduct CDAs and prioritized 32 jobs for assessment. In 2024, Achieva completed the 32 CDAs. In 2025, in the absence of dedicated funding, 9 CDA's have been completed utilizing funding from the \$20,000 Physical Demands Analysis operating budget.

This request is to establish stable funding in the Human Resources operating budget of \$30,000 to conduct a similar number of CDAs per year as was completed in 2024, with the goal of completing the development of a CDA for each of our 605 remaining jobs. within a 5-year timeframe, inclusive of establishing a maintenance program should the position's duties change.

Having CDAs available increases our ability to comply with the Psychological Demands factor of the CSA Standard for Psychological health and safety in the workplace.

### Risk

Determination of the cognitive and behavioural demands of work are an important part of holistic workplace intervention, especially important when developing return-to -work and modified work plans for employees with reduced cognitive or behavioural capacity. Each CDA will undergo regular review to ensure updates are made as job demands change. Comprehensive and detailed PDA's and CDA's are utilized when any health condition (cognitive, physical or emotional) impacts an employee's thinking, cognition and/or their interpersonal processes and abilities. A CDA can assist with clearly defining and standardizing the interpretation of workplace demands into the health field (and vice versa). Facilitating successful return to work plans and providing suitable accommodations can be challenging when cognitive work demands are not clearly defined.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Employment & Consulting Serv.	Other Prof Services- External	30,000				
	<b>Total Expenses</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0033	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Human Resources	Category	[I] Revenue Increase
Division	Administration - Human Resources	Status	Public

## Recoveries Related to Internal Support from Human & Health Services

Increase in budgeted recoveries for the internal support provided by one Human Resources Business Partner to Employment & Social Services (50%) and one Disability Management Specialist to Huron Lodge (100%). An increase to internal staff recovery accounts is required to reflect the 2026 increase in salaries which are due to contractual grade and step changes within Human Resources.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

50% of the cost of one Human Resource Business Partner (HRBP) position is recovered from the various social programs delivered by the Employment and Social Services department. These social programs are funded by senior levels of government, and the cost of internal Human Resources support is an eligible expense under the program guidelines.

100% of the cost of one Disability Management Specialist (DMS) position is recovered from the services and programs delivered by the Huron Lodge. The cost of internal Human Resources support is an eligible expense under the program guidelines that govern Huron Lodge.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Employment & Consulting Serv.	Recovery of Fringes INTERNAL	(930)				
Employment & Consulting Serv.	Recovery of Salaries- INTERNAL	(2,820)				
Health & Safety	Recovery of Fringes INTERNAL	(2,231)				
Health & Safety	Recovery of Salaries- INTERNAL	(6,762)				
	<b>Total Revenues</b>	<b>(12,743)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(12,743)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0034	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Human Resources	Category	[I] Revenue Increase
Division	Administration - Human Resources	Status	Public

## Increase in Human Resources & Employee Relations User Fees

Administration is recommending increases to the Human Resources and Employee Relations User Fee rates for 2026. The increases allow the department to keep pace with inflation (CPI).

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Administration is recommending increasing the following User Fee rates to better reflect the recovery of costs as a result of CPI pressures:

1. Corporate ID Badges - \$20 per badge
2. Human Resources Administration - Photocopy Fee - 1st page - \$3 (excluding HST)
3. Human Resources Administration - Photocopy Fee - per additional page - \$1 (excluding HST)
4. Employee Relations - Photocopy Fee - 1st page - \$3 (excluding HST)
5. Employee Relations - Photocopy Fee - per additional page - \$1 (excluding HST)
6. Firefighter Recruitment - Administrative Fee - \$55 per applicant (excluding HST)

Budgeted user fee revenue does not require an increase as the increase in fees will not result in additional material revenues.

The following house-keeping items are also required in order to accurately present the Human Resources User Fees:

1. Eliminate 'Firefighter Recruitment - Miscellaneous Fees may be applicable (police clearance, educational documents and fitness certificate).' as these fees are not applied or collected by the City
2. Remove Note 1 'The Miscellaneous fees are not collected by the Corporation of the City of Windsor.'
3. Rename 'Note 2 Per Council Resolution CR107/2011 Human Resources can alter the Firefighter recruitment process and change the Fee Structure.' as 'Note 1'

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Employee Service Centre	Recovery Of Expenses EXTERNAL		(1)			
	<b>Total Revenues</b>		(1)	0	0	0
	<b>Net Total</b>		(1)	0	0	0

Budget Issue #	2026-0206	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Human Resources	Category	[L] Service Elimination
Division	Employment & Consulting Serv.	Status	Public

## Elimination of Advertising for Job Postings and Job Fairs

This reflects the removal of the Advertising budget previously allocated for job postings, participation in job fairs, and promotion of Careers with the City of Windsor to students and residents.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

With this elimination, vacancies will no longer be posted on any media or social accounts where a cost is involved, advertising will only be provided where there are no fees. HR brochures, postcards and retractable banners, which are used at job fairs to promote City of Windsor positions, will no longer continue to be created as printing for these items will need to end in light of this budget elimination. Further, there will not be a budget available to pay for job fair entrance fees, ending our participation in these fairs.

Viable no fee advertisements will be through:

- post job vacancies on our City website, X (formerly twitter), Facebook, and customer care centres
- other outreach centres at no cost to the Corporation.
- post vacancies at the University of Windsor and St. Clair College Job Boards
- post on researched websites or job specific sites that may be free of charge
- JazzHR Account

Although this proposed reduction may cause challenges in advertising job vacancies in print or various external websites, HR will continue to reach out to agencies, both Public and Private to post our vacancies free of charge. This elimination may prove problematic when recruiting for “at risk” positions or those positions difficult to fill given their specific technical skills or labour shortage and may be counter productive to our recruitment efforts given the number of retirements within the next 5 - 10 years.

Further, our efforts to promote the Corporation as the place to work or to be recognized by students as a viable option will be eliminated as we no longer will be able to participate in job fairs.

Given the number of job postings expected in the coming years, the need to advertise in as many venues as possible and attend job fairs in the surrounding area becomes vital.

### Risk

The Attraction & Retention enterprise risk was first identified as the top priority for 2018-2019 and continues to this day. Given the increase in postings, advertising will be an important control for this risk and eliminating it would only increase the City's exposure to this already significant risk.

### 5 Year Trend Analysis

Year	Budget	Actual	Variance	% Committed
2021	\$25,000	\$50,735	(\$25,735)	202.9%
2022	\$25,000	\$29,992	(\$4,992)	120.0%

2023	\$25,000	\$0	\$25,000	0.00%
2024	\$25,000	\$432	\$24,568	1.7%
2025	\$24,500	\$500*	\$24,000*	2.0%*

\* 2025 Year End Projection

This budget surplus has been historically used to offset under-funded items such as firefighter recruitment costs. If this budget is eliminated, it will not provide the Corporation the ability to ramp up participation in outside job events and job fairs moving forward as has been anticipated in our HR Modernization strategies.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Employment & Consulting Serv.	Advertising	(24,500)				
	<b>Total Expenses</b>	<b>(24,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(24,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0078	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Information Technology	Category	[A] Annualization
Division	Administration - Info. Tech.	Status	Public

## Annualization of Corporate Technology Strategic Plan Positions

To support the ongoing implementation of the Corporate Technology Strategic Plan (CTSP), the 2025 municipal budget (MD08-2025) approved the creation of five new Information Technology (IT) positions. These positions are designed to strengthen the City's technology capacity, enabling the organization to enhance digital services, improve cybersecurity, support critical infrastructure, and advance key initiatives outlined in the CTSP. By expanding the IT team, the City is better positioned to manage technology projects, maintain and modernize systems, and respond effectively to the growing demands of both staff and residents for innovative, reliable, and secure digital solutions.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

MD08-2025 approved the 2025 municipal budget, which included the creation of five new positions as part of the refinement and implementation of the Corporate Technology Strategic Plan (CTSP) workplan. In 2025, one-time funding was provided to cover 50% of the total annual salaries for these positions, with the remaining costs to be incorporated into the 2026 budget on a full-year, annualized basis. The addition of these positions is intended to strengthen the City's IT capacity, support the delivery of key technology initiatives, and ensure the continued advancement of strategic priorities outlined in the CTSP.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
InformationTech nology Admin	TRANSFER From Reserve Funds	308,867				
	<b>Total Revenues</b>	<b>308,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>308,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0079	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Information Technology	Category	[C] Contractual
Division	Enterprise Systems	Status	Public

## Corporate Software Maintenance Fee Increase

Annual contractual increases are necessary to ensure ongoing support and maintenance for the City's critical corporate systems. These agreements ensure that the City continues to receive timely software updates, technical support, and access to expert resources, which are essential for maintaining system reliability, operational efficiency, and uninterrupted service delivery across all departments.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The annual increases for maintenance costs. This includes Granicus, which supports the AMANDA system for planning and building services; Rimini Street, which provides maintenance and support for the PeopleSoft financial and human resources system; and OpenText, which maintains the Livelink document management system. Increases are as follows: Granicus for the AMANDA system contract (\$6,930), Rimini Street for PeopleSoft (\$7,970) and OpenText for the Livelink system (\$3,915).

### 5-Year History of Budget vs Actuals

Year	Budget	Actuals	Variance	% Committed
2021	\$363,232	\$355,656	\$7,576	97.9%
2022	\$389,435	\$378,981	\$10,453	97.3%
2023	\$395,099	\$393,493	\$1,606	99.6%
2024	\$395,099	\$373,513	\$21,586	94.5%
2025	\$395,099	\$386,333	\$8,766	97.8%

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Enterprise Systems	Computer Software	14,900				
Technology Infrastructure	Computer Maintenance	3,915				
	<b>Total Expenses</b>	<b>18,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>18,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0310	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Information Technology	Category	[I] Revenue Increase
Division	Enterprise Systems	Status	Public

## Increase in Information Technology Salary Recoveries

As a result of the 2026 salary increases from contractual grade and step changes, an increase to internal Staff Recovery accounts is required.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This issue addresses the adjustments required to accurately adjust salary recoveries from other sources related to applicable recoverable I.T. staff. Recovery adjustments are required annually to address changes in salary due contractual grade and step increments. Revenue funding sources include I.T. capital programs and Public Works Pollution Control.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Enterprise Systems	Recovery of Fringes INTERNAL	(8,805)				
Enterprise Systems	Recovery of Salaries- INTERNAL	(26,685)				
	<b>Total Revenues</b>	<b>(35,490)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(35,490)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Budget Issue #	2026-0054	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Legal	Category	[C] Contractual
Division	Risk & Insurance	Status	Public

## Clear Risk Software Contract Fee Increase

The City of Windsor entered into an agreement with ClearRisk to provide Risk Management a system to manage their Insurance and Claims information. This system tracks Certificates of Insurance (COIs); a document that shows evidence that vendors or customers are insured to work on or utilize specified City Properties. It also tracks claims made against the Corporation in a manner that allows for more effective loss reporting and statistical analysis. This issue includes the increase to the annual contract with Clear Risk Software.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The City was advised that the increase in the subscription fee is as a result of additional storage that the City purchased last year from ClearRisk. The original agreement included 20 GB of storage for the City, however ClearRisk has advised that the City is actually using over 100 GB. The 2025 subscription fees have increased as the contract will now include purchasing significantly more storage (500 GB total) from ClearRisk.

The total amount of the three-year contract is \$106,586 CAD (plus applicable taxes), effective July 27, 2025, with no options to renew for further periods. The annual subscription fee for the first year is \$33,810, with an increase of 5% each and every year at the anniversary date. The annual subscription fee for the second year is \$35,500, and the annual subscription fee for the third year is \$37,275 CAOP 110/2025 approved the 3 year contract.

Ten support hours per year will be added to the agreement which can be used towards additional training sessions, how-to questions, building reports and dashboards and setting up standard notifications and templates.

The current base operating budget for this annual subscription is \$23,675, and requires a \$12,325 to increase the budget to \$36,000.

### Risk

Renewing our agreement with ClearRisk is essential to the proper function of the Risk Management Division, as without the software there is no practical or cost effective means to track claims, claims-related costs and insurance of vendors.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Risk & Insurance	Computer Software	12,325				
	<b>Total Expenses</b>	<b>12,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>12,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0109	Stage	Proposed
CLT Office	Corporate Services	Classification	[1] Budget Increase
Department	Legal	Category	[C] Contractual
Division	Risk & Insurance	Status	Public

## Insurance Premium Fee Increase

For 2026, the insurance premiums are expected to increase by \$1.5 million. This issue recommends the budget increases related to the Sewer Surcharge, Parking Reserve, and External Agencies totaling approximately \$200,000 be fully recovered from each respective funding reserves. The Self Insurance Reserve (SIR) will be used to offset any funding shortfall for the levy based insurance. This strategy ensures that the City maintains adequate insurance coverage while leveraging reserve funds to manage budgetary pressures and minimize the impact on operational expenditures.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

As way of background, from 2017 to 2021 the City maintained relatively stable insurance premiums. In 2020, premiums rose by 8.5%, and in 2021, they surged by approximately 26% due to a hardening insurance market and inflationary pressures. To offset these rising costs, the City increased its primary liability deductible to \$500,000, which helped limit the 2022 premium increase to just 2%. However, cyber insurance costs were not included in 2022 figures, as pricing had not yet been finalized.

In 2023, the insurance market faced significant challenges, leading to increased premiums for municipal property and cyber liability coverage. The City's first cyber insurance policy added to the budget, at which time the premiums were higher due to underwriter availability and high inflation. As of 2025, the cyber insurance market has become much more competitive, allowing for the City to secure significantly better coverage (\$6 million with a \$250,000 deductible) for a premium \$100,000 less than what was paid by the City in 2024. This reduction helped slightly lower the overall premium differential. Additionally, in 2023 the City locked in liability premium rates through 2026 under a three-year agreement, providing some financial predictability amid ongoing market volatility.

Finally, there were several modernization efforts implemented in 2024 and 2025, including but not limited to:

- Online damage claim forms and automated COI reminders
- Paperless file management
- Risk matrix for event insurance requirements
- Streamlined Certificate of Insurance (COI) compliance reviews

Despite all of these efforts, 2026 Rates for Insurance Premiums are expected to increase by 5% to 20%.

The City utilizes various sources of funds for its corporate insurance program premiums. For 2026, approximately \$207,852 will be recovered from various sources including Wastewater/Stormwater, Off Street parking Reserve, YQG, Roseland and corporate reserves.

The remaining difference between the budget and actual premiums estimated to be \$1.3 million is recommended to be funded from the SIR Fund. The reserve currently sits with a balance exceeding \$9.1 million as of September 30, 2025.

Based on projections, the SIR reserve fund may be able to cover transfers to the operating budget over the next couple of years to offset the estimated insurance premium and claims budget shortfalls. In addition, it's anticipated that there will be a recovery from OMEX for the years the City was a member, which may help replenish the reductions from the reserve.

### Insurance Premium Budget 5 Year History (2021-2025)

Year	Budget	Actual	Variance	% Committed
2021	\$5,803,255	\$5,758,134	\$45,121	99.2%
2022	\$5,684,750	\$5,780,035	(\$95,285)	101.7%
2023	\$6,244,546	\$6,677,806	(\$433,260)	106.9%
2024	\$6,597,277	\$7,016,911	(\$419,634)	106.4%
2025	\$6,197,276*	\$7,014,461	(\$817,185)	113.2%

\* Budget was reduced by \$400,000

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Contingency (Parking Operations)	Insurance Premiums			5,767		
Contingency (Sewer Surcharge)	Insurance Premiums				128,079	
Contingency (Storm Water)	Insurance Premiums					35,111
Risk & Insurance	Insurance Premiums	207,852				
	<b>Total Expenses</b>	<b>207,852</b>	0	5,767	128,079	<b>35,111</b>
Risk & Insurance	Fees and Recoveries INTERNAL	(174,608)				
Risk & Insurance	Recovery Of Expenses EXTERNAL	(33,244)				
	<b>Total Revenues</b>	<b>(207,852)</b>	0	0	0	0
	<b>Net Total</b>	<b>0</b>	0	5,767	128,079	<b>35,111</b>

Budget Issue #	2026-0052	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Legal	Category	[H] Line Item Reduction
Division	Provincial Offences Admin	Status	Public

## Reduction to County Revenue Cost Share

This budget issue reflects the updated Provincial Offenses revenue share allocated to the County's municipal partners, in accordance with the most recent Arbitrated Weighted Assessment Cost Sharing Formula. The adjustment ensures that revenue distribution aligns with the agreed-upon methodology and accurately reflects the relative assessment weightings of each municipality.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Provincial Offences budget has a revenue balance as they collect funds for non-criminal offenses on behalf of municipalities within the Windsor-Essex Region. Due to the uncertainty related to how many offenses will be issued and collected, it is difficult to estimate how much revenue will be received in the budget year.

The POA revenue share to the County Municipal Partners is calculated each year to budget the portion of the revenue collected that will be paid to the municipality partners. This amount is shown as an expense on the budget. The revenue share is calculated with an Arbitrated Weighted Assessment Cost Sharing Formula (AWACF), which is based on the property tax assessments of municipality partners. However, the estimated revenue share amount is based on the prior budget year's AWACF percentage. This is due to a timing difference between the timing of the budget approval (early in the calendar year) and when the property tax assessments are finalized (the second half of the year). The 2024 AWACF was released in June 2025 and has increased from 51.685% in 2024 to 52.037% in 2025.

The 2025 revenue share to the County Municipal Partners budget is set at \$490,477. Based on the most recent AWACF, and the increase to salaries in the costs shared, the 2026 budget will decrease to \$443,041.

### Net Budget Share 5 Year History (2020-2025 Projected)

Year	Budget	Actual	Variance	% Committed
2021	853,706	302,003	551,703	35.4%
2022	850,816	694,190	156,626	81.6%
2023	870,065	517,435	352,630	59.5%
2024	799,447	735,845	63,602	92.0%
2025(Projected)	490,477	215,000	275,477	43.8%

\*Projected

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Prov Offences Admin	Public Relations	(47,436)				
	<b>Total Expenses</b>	<b>(47,436)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(47,436)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0051	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Legal	Category	[I] Revenue Increase
Division	Legal Services & Real Estate	Status	Public

## Increase in Legal User Fees

A 3% increase to Legal user fees is being recommended to help offset rising service delivery costs and ensure that fee structures remain aligned with inflationary pressures. This adjustment supports the continued provision of high-quality legal services while maintaining the financial sustainability of the program.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The following user fees are being increased to the following:

Amending Subdivision/Condominium- \$1,050  
 By-law deleting Part Lot Control from Lands with Registered Plans of Subdivision - \$1270  
 Committee of Adjustment - Agreements, Deeds, Easements - \$420  
 Connect to Sewer Agreements - \$560  
 Copies of Documents (first page of each document) - \$3.00  
 Copies of Documents (each additional page after first page) - \$1.00  
 Condominium Agreements - \$2,100  
 Deeds, Quit Claim Deeds, Easements - \$280 Demolition Agreements - \$420  
 Discharge of Mortgage \$320 Encroachment Agreements - \$420 Mortgages (preparation) \$420  
 Release of Agreements, Easements, Deeds - \$280 Release of Encroachment Agreement - \$280  
 Servicing Agreements - \$730  
 Site Plan Control Agreement - \$1,050 Subdivision Agreements - \$2,675

The proposed user fee increases will not affect the department's revenue budget. The adjustment will help bring actual revenues closer to the existing budgeted amounts.

### User Fee Revenue by Year (2020-2025 Projected)

Year	Budget	Actual	Variance	% Committed
2021	98,741	117,340	18,599	118.8%
2022	102,394	123,762	21,368	120.9%
2023	110,176	88,043	(22,133)	79.9%
2024	113,812	73,240	(40,572)	64.4%
2025 (projected)	118,813	95,249	(23,564)	80.2%

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Admin-Legal	User Fees- External	(1)				
	<b>Total Revenues</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Budget Issue #	2026-0309	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Legal	Category	[I] Revenue Increase
Division	Legal Services & Real Estate	Status	Public

## Increase in Legal Salary Recoveries

The budgeted recoveries are being increased to reflect salaries and fringe benefit costs based on the 2026 Salary Schedules.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The cost of 1.05 Senior Legal Counsel position is recovered from the various social programs delivered by Employment and Social Services and Housing and Children's Services departments. Internal support is provided by Senior Legal Counsel (55% FTE) to Employment & Social Services and (50%) Housing & Children's Services (for a total of 105%) related to their delivery of social programs funded by senior levels of government. These social programs are funded by senior levels of government, and the cost of internal legal support is an eligible expense under the program guidelines. The 2026 budgeted recovery is being increased to reflect salaries/fringe benefit costs based on the 2026 Salary Schedules.

The total recovery in 2026 should be \$216,683 The current budget in 2025 is \$196,345, therefore the total recovery increase is \$20,338.

The cost of one Claims Administrator in Risk Management is offset by Subrogation Recoveries. The total recovery for 2026 should be increased by \$16,462.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Admin-Legal	Recovery of Salaries-INTERNAL	(20,338)				
Risk & Insurance	Recovery of Salaries-INTERNAL	(16,462)				
	<b>Total Revenues</b>	<b>(36,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(36,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0364	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Legal	Category	[I] Revenue Increase
Division	Provincial Offences Admin	Status	Public

## New POA Collection Admin User Fee

This request recommends the introduction of an additional fee for unpaid tickets that enter default status. Once a ticket reaches default, it is assigned to the Provincial Offenses Act (POA) collection staff for follow-up and recovery. The proposed fee would help offset the costs associated with the allocation of staff resources required to manage the collection process. Implementing this fee ensures that the City can continue to efficiently administer collections while maintaining fairness to the public and supporting the sustainability of the POA enforcement program.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

When a ticket is issued under the Provincial Offences Act a person has 44 days to either request a trial, request early resolution or pay the ticket. When 44 days have passed, if no action is taken, the person is convicted for failing to respond and the ticket is considered in default. Additionally, if a resolution is reached through early resolution (the person has plead guilty to a charge) or the outcome of a trial (where the person has been found guilty of an offence) they will be given a set number of days to pay the fine. If they do not pay the fine during this period, the ticket is considered in default.

Once a ticket is in default it is assigned to the POA division's collections staff. The collection staff only perform collection activities; they undertake no additional court related tasks. All costs associated with this staff and the actions they undertake are the result of tickets going into default. Section 391(1)(a) of the Municipal Act authorizes a municipality to impose fees or charges on persons for services or activities provided or done by or on behalf of it. Under this section, various municipalities in Ontario have implemented an internal collection fee as being proposed in this budget issue. After reviewing the costs related to undertaking collection efforts, administration is proposing the internal collection fee be set at \$40. This fee would be added to the amount owing once any ticket falls into default and is assigned to collection staff. The anticipated increase in revenue realized by the City of Windsor totaling \$50,000 is offset by a transfer of \$26,018 to our County partners as per the existing cost-sharing agreement. This fee will be reviewed on a regular basis to ensure it is appropriate and representative of the costs incurred by the department.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Prov Offences Admin	Public Relations	26,018				
	<b>Total Expenses</b>	<b>26,018</b>	0	0	0	0
Prov Offences Admin	User Fees- External	(50,000)				
	<b>Total Revenues</b>	<b>(50,000)</b>	0	0	0	0
	<b>Net Total</b>	<b>(23,982)</b>	0	0	0	0

Budget Issue #	2026-0074	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Legal	Category	[J] Alternative Service Delivery
Division	Risk & Insurance	Status	Public

## Alternative Funding for Increased Legal Claims

This recommendation reflects a strategic adjustment to the legal claims budget as part of ongoing cost management efforts. While the adjustment represents a reduction from prior budget allocations, the Self Insurance Reserve (SIR) is available to cover any potential shortfall. Utilizing the SIR in this way allows the City to continue managing risk effectively while optimizing budget resources, ensuring that funding is available to address legal claims.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

As claim payments, settlements, or judgments become due, the City has no option but to pay them. If the claims budget and self-insurance reserve (SIR) fund have insufficient funds to pay for the claims, an alternative funding source is required. A reduction in the claims budget would not reduce the claims expense and would not result in actual savings to the Corporation.

The SIR Fund (Self-Insurance Reserve Fund) currently sits with a balance exceeding \$9,086,001 as of September 30, 2025. However, the SIR will be funding the deficit in Insurance Premiums in 2025 which is currently \$817,185, and a projected deficit in the claims budget of \$245,000; bringing the expected 2025 year end balance to \$8.02M.

Claims costs fluctuate, but long-term trends suggest that the City's claims costs will rise in the coming years. It is impossible to predict with certainty the number or severity of claims that may be made against the City, or the magnitude or timing of any eventual settlement.

### Risk

A reduction in the claims budget would not reduce the claims expense and would not result in actual savings to the Corporation. A reduction to the Claims budget may result in the Claims budget being exceeded and no surplus to replenish the reserve. If there is a deficit due to the cost of claims, the corporation will have to draw on the reserve; which is already in an actuarial deficit position and currently being used to fund the deficit in Insurance Premiums. Once the SIR fund is depleted, an alternate funding source will then need to fund claim costs as they become due.

Based on current estimates, a \$770,000 reduction to the claims budget is expected to result in an annual variance exceeding \$1 million—requiring coverage through transfers from the Self-Insurance Reserve (SIR) Fund. When combined with the ongoing need to fund insurance premium shortfalls, the reserve is projected to remain sustainable through 2029 at the latest, at which point it will likely be depleted.

### Claim Costs 5 Year History (2021-2025 Projected)

Year	Budget	Actual	Variance	% Committed
2021	\$2,800,647	\$2,855,516	\$(54,869)	101.9%
2022	\$2,920,647	\$2,874,933	\$45,714	98.4%
2023	\$2,712,505	\$2,051,063	\$661,442	75.6%
2024	\$2,672,711	\$2,649,781	\$22,930	99.1%
2025	\$2,055,211	\$2,300,000	\$(244,789)	111.9%

\*2025 is projected

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Risk & Insurance	Claim Costs and Subrogation	(770,000)				
	<b>Total Expenses</b>	<b>(770,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(770,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0325	Stage	Proposed
CLT Office	Corporate Services	Classification	[2] Budget Reduction
Department	Legal	Category	[J] Alternative Service Delivery
Division	Risk & Insurance	Status	Public

## Elimination of Staffing in Risk Management Services

This budget issue recommends the elimination of the Risk Management Clerk position as part of an organizational efficiency initiative. The duties and responsibilities currently assigned to this role would be re-allocated among existing staff, including Legal Assistants and other relevant positions, thereby maintaining operational continuity without the need to create or hire additional positions.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The position has been vacant since September of 2024 and, since that time, most of the duties and responsibilities have been allocated to the current Legal Assistant-Litigation and the Executive Administrative Assistant of Corporate Services. Some of the duties and responsibilities of the Risk Management Clerk Position include the following:

- Maintain and monitor the City's claims management system in ClearRisk as well as a manual backup as required;
- Set up and input claims information and payments into ClearRisk;
- Setting and tracking reserves for new claims and adjusting reserves as directed;
- Compile and maintain various statistical and financial reports; and
- Process payments received by creating and entering payment information into the Peoplesoft Financials system, requesting cheques from the Finance Department, generating the required reports, and recording payments into ClearRisk.

The Legal Department currently has four (4) Legal Assistants and one (1) Executive Administrative Assistant who can collectively assume all duties and responsibilities of the Risk Management Clerk position without any added cost to the City.

Rather than conduct a Job Evaluation of the new non-union Risk Management Clerk position, it is recommended that the position be eliminated and that all duties and responsibilities be reallocated equitably to other positions within the Legal Department.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(24,529)				
Risk & Insurance	PC & Maint. Allocation	(1,000)				
Risk & Insurance	Salary-Reg.Full Time	(74,331)				
Risk & Insurance	Fringe Benefits (Dept.)	(24,529)				
<b>Total Expenses</b>		<b>(124,389)</b>	0	0	0	0

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fringe Benefits Recovery	Automated Fringes Recovery	24,529				
	<b>Total Revenues</b>	<b>24,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(99,860)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Legal	Risk & Insurance	Risk Management Clerk	Regular Full-Time	(1.0)
			<b>Total:</b>	<b>(1.0)</b>

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Budget Issue #	2026-0221	Stage	Proposed
CLT Office	Community Services	Classification	[1] Budget Increase
Department	Cultural Services	Category	[F] Revenue Reduction
Division	Cultural Affairs	Status	Public

## Decrease in Lease Revenue from Willistead Coach House

As per CAOP 102/2025, 950 Chilver Road, 2nd floor (Willistead Coach House) has been removed from future lease opportunities effective November 30, 2025. This budget issue is to remove the revenue that is associated with this lease agreement from the Culture Budget.

Recommendation: Recommended

One-Time Funding: N/A

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Culture	Lease & Rental Revenue	12,413				
	<b>Total Revenues</b>	<b>12,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>12,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0259	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Cultural Services	Category	[H] Line Item Reduction
Division	Cultural Affairs	Status	Public

## Culture Department Reductions

The Culture Department performed a comprehensive review of all budget lines which resulted in various budget line-item reductions.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Various line items are being reduced after a comprehensive review of all budget lines. These reductions are achievable through a combination of operational efficiencies, internal resource optimization, and service delivery adjustments.

### Risk

This may cause very tight budgets within the area and may impact some services offered by the Culture Area, including but not limited to artist fees for various City led initiatives.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Culture	Car Allowance	(2,070)				
Culture	Computer Software	(1,509)				
Culture	Conservation	(6,000)				
Culture	Other Prof Services- External	(33,232)				
Culture	Public Relations	(6,000)				
Culture	Vehicle Rental - External	(2,000)				
<b>Total Expenses</b>		<b>(50,811)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>		<b>(50,811)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0260	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Cultural Services	Category	[I] Revenue Increase
Division	Cultural Affairs	Status	Public

## Culture Increase from Lease Revenue & User Fees

Administration is recommending changes to the Culture User Fee rates for 2026. It will allow the department to charge fees that are more in line with the services provided. Included in these changes are the formalization of user fees for items at Mackenzie Hall and charging the same fee for tours given at the Chimczuk Museum, Duff Baby House, Streetcar No. 351/Legacy Beacon, Mackenzie Hall & Francois Baby House (excluding Willistead Manor). Furthermore, Administration is seeking approval to establish a new Legacy Beacon - Museum & Patio rental fee and recognize the lease revenue from the concession stand.

Recommendation: Recommended

One-Time Funding: N/A

### Issue Detail

Administration is recommending various changes to the Culture User Fee rates for 2026. These changes are to better align with current market trends and are reflected in the User Fee Schedule. Included in this are establishing user fees at Mackenzie Hall for discounts, AV Equipment rental and Baby Grand Piano rentals. Additionally, Administration is recommending the removal of user fees for tours at individual location (excluding Willistead) and instead establishing user fees for tours across all Culture areas (Chimczuk Museum, Duff Baby House, Streetcar No. 351/Legacy Beacon, Mackenzie Hall & Francois Baby House) to create a more cohesive user fee. These changes will result in net zero budget impact.

The Legacy Beacon opened in Spring 2025 and has become a popular destination along the waterfront. The Legacy Beacon including Streetcar No. 351 is open from May 1 - October 31 annually with lease revenue from the concession stand for increased revenue of \$8,816. Additionally, as part of the User Fee Schedule, the Legacy Beacon - Museum & Patio is available to rented which is estimated to generate \$4,000 in revenue annually.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Culture	Lease & Rental Revenue	(8,816)				
Culture	Rental Income	(4,000)				
Culture	User Fees- External	(1)				
	<b>Total Revenues</b>	<b>(12,817)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(12,817)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0347	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Cultural Services	Category	[I] Revenue Increase
Division	Cultural Affairs	Status	Public

## Increase in Revenue from Willistead

The steady increase in Commissions and Room Rentals at Willistead Manor has resulted in an increase in the revenue generated. It is recommended that these revenue budgets be increased by \$47,300 to better align with actuals.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Based on prior years actuals, the revenue budget for Commissions and Room Rentals at Willistead Manor can be increased. Willistead Manor has seen an increase in bookings that is above what was previously budgeted and therefore this increase would better align the actuals revenue that has been achieved.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Culture	Commissions	(41,300)				
Culture	Rental Income	(6,000)				
	<b>Total Revenues</b>	<b>(47,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(47,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0349	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Cultural Services	Category	[K] Service Reduction
Division	Cultural Affairs	Status	Public

## Reduction in Sculpture Garden Seasonal Staffing

Administration is recommending a decrease in the Sculpture Garden Students to be hired in the summer months.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This decrease of (\$25,468) will impact the Sculpture Garden Students to be hired in the summer months. Based on historical review of demand, the department will adjust the student workers schedules and prioritize tasks to ensure that safety standards are upheld without incurring unnecessary labour costs.

### Risk

These student workers are hired to maintain the City of Windsor's public art monuments and memorials and as a result may impact the ongoing maintenance

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(2,125)				
Culture	Advertising	(2,730)				
Culture	Hourly-Temporary	(15,207)				
Culture	Operating and Other Supplies	(3,406)				
Culture	Other Prof Services-External	(2,000)				
Culture	Fringe Benefits (Dept.)	(2,125)				
<b>Total Expenses</b>		<b>(27,593)</b>	0	0	0	0
Fringe Benefits Recovery	Automated Fringes Recovery	2,125				
<b>Total Revenues</b>		<b>2,125</b>	0	0	0	0
<b>Net Total</b>		<b>(25,468)</b>	0	0	0	0

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Budget Issue #	2026-0184	Stage	Proposed
CLT Office	Community Services	Classification	[1] Budget Increase
Department	Fire & Rescue	Category	[G] Line Item Increase
Division	Fire Operations	Status	Public

## WFRS - Firefighter Training Tools

To support compliance with mandatory National Fire Protection Association (NFPA) firefighter certification requirements, WFRS will utilize tools such as International Fire Service Training Association (IFSTA) online library on an as-needed basis, Ontario Fire Marshal (OFM) testing and Managing Fire Company (MFC). The platforms provide access to standardized manuals, educational resources for firefighter training and departmental certification. Through this framework, firefighters will be eligible to meet NFPA standards via testing administered by the OFM.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The IFSTA Online Library provides the foundational training required for firefighters to become eligible to write the OFM exams and obtain NFPA certification. Access to the IFSTA Online Library is provided on an as-needed basis. Firefighters are granted access when they are scheduled to write an OFM-administered NFPA exam. IFSTA provides the official textbooks and self-paced learning modules that ensure each candidate is fully prepared and up to date on the NFPA standard being evaluated. While the learning material itself is available on demand, access is controlled and issued only to those actively completing a course or preparing for certification.

Managing Fire Company (MFC) course as a prerequisite for Captains class qualification supports WFRS's strategic priorities in leadership development, operational excellence, and workforce readiness. The MFC resources support leadership development and officer-level responsibilities and are also provided as required based on a member's training progression. This controlled-access framework ensures training is aligned with departmental needs, supports firefighter readiness, and provides a standardized pathway for meeting NFPA competency requirements through OFM testing delivered directly at Windsor Fire. The MFC curriculum equips captains with essential competencies such as conflict resolution, high-pressure decision-making, safety enhancement, documentation accuracy, and regulatory compliance. These skills are critical to the effective daily management of fire operations and directly contribute to improved service delivery across SOP adherence, operational readiness, and human resource management (HRM). Moreover, the program establishes a standardized framework for HRM practices tailored to the routine, localized management of fire companies. This ensures that officers are not only technically proficient but also prepared to lead teams, manage personnel issues, and respond to operational challenges with confidence and consistency.

WFRS recommends the adoption of enhanced, streamlined, and effective firefighting training solutions to support operational excellence and workforce development, particularly in the context of limited training officer availability.

### Risk

Without access to this resource, each certification would necessitate a full week of in-house instruction, significantly impacting operational capacity by pulling two or more training officers away from their essential duties per session. This platform offers a direct pathway to certification eligibility, not merely exam preparation, thereby streamlining the process and preserving critical staffing levels.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
FIRE-Training	Training Courses	25,000				
	<b>Total Expenses</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0050	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Fire & Rescue	Category	[I] Revenue Increase
Division	Fire Support Services	Status	Public

## WFRS User Fee Increase

Windsor Fire & Rescue Services (WFRS) is recommending increase in 2026 User Fee rates. The increase of 5.7% allows the department to be in line with wage and inflation (CPI) increases for the years 2025 & 2026.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

Windsor Fire & Rescue Services (WFRS) is recommending a 5.7% increase for the 2026 User Fee to allow the department to be in line with wage and inflation (CPI) increases for the years 2025 & 2026. This increase is expected to increase revenue budget for the Fire Prevention, Fire Apparatus and Fire Operations departments.

Further, WFRS recommends discontinuing the Burn Tower Rental user fee of \$300 per day, as the facility is no longer available for external rental. The structure has aged significantly and requires ongoing maintenance to meet annual safety certification standards. It is now designated for internal use only.

Other user fee wording and HST application adjustments are proposed as per the Recommended 2026 User Fee Schedule.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Firefighting	User Fees- External	(6,300)				
FIRE-Apparatus	Other Municipal Grants & Fees	(5,000)				
FIRE-Prevention	User Fees- External	(15,000)				
	<b>Total Revenues</b>	<b>(26,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(26,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0056	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Fire & Rescue	Category	[I] Revenue Increase
Division	Fire Support Services	Status	Public

## WFRS User Fee Update for Central Dispatch

Windsor Fire & Rescue Services (WFRS) recommends increasing the fee for dispatching services provided to 5 neighbouring municipalities, Amherstburg, Essex, Lakeshore, Leamington and Tecumseh. An increased fee of \$3.50 per capita is recommended based upon a market comparison.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

1. As per CR223/2012, WFRS is requesting an approval for a Central Dispatch fee rate increase.  
 "That the CAO BE AUTHORIZED to sign future agreements for Fire Dispatching services that are satisfactory in form to the City Solicitor and at a rate that is recommended by the Fire Chief and the City Treasurer and adopted annually by Council as part of the fees and charges by-law that is approved annually as part of the budget process."  
 Carried. Report Number 16136 SF2012 C1

WFRS provides fire department dispatching services to 5 neighbouring municipalities, Amherstburg, Essex, Lakeshore, Leamington and Tecumseh.

The proposed fee is \$3.50 per capita based on a market review of rates offered by similar Ontario-based Fire Dispatch providers with the goal of offering a competitive rate to attract other municipalities.

As per table below, revenue has shown consistent growth. WFRS remains committed to expanding its customer base by offering competitive dispatching rates.

### Risk

Increasing the fee for providing emergency dispatching services to partner municipalities may lead to financial and operational risks, including potential pushback or renegotiation. Higher costs could result in reduced participation or termination of agreements, impacting revenue and regional collaboration. These risks were mitigated by conducting a market review of competing municipalities and ensuring that the proposed pricing remains competitive.

### Central Dispatch Services 5-year Budget

Year	Budget	Actual Revenue	Variance	% Realized
2022	\$262,276	\$262,276	0	100%
2023	\$376,301	\$279,709	(\$96,592)	74%
2024	\$402,262	\$402,262	0	100%
2025	\$402,262	\$402,262	0	100%
2026 - projected	\$504,629	\$504,629	0	100%

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
FIRE-Communications	Other Municipal Grants & Fees	(102,367)				
	<b>Total Revenues</b>	<b>(102,367)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(102,367)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0142	Stage	Proposed
CLT Office	Community Services	Classification	[1] Budget Increase
Department	Parks, Recreation & Facilities	Category	[C] Contractual
Division	Community Programming & Development	Status	Public

## Negotiated Wage Adjustment for Part-Time Staff

Based on the contractual increase of 3.3% as of January 1, 2026 related to temporary wages, this request is to ensure these budgets reflect the negotiated annual increase for temporary employees.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

In 2026, part-time staff will receive a 3.3% increase as of January 1, 2026. This includes all part-time staff within Recreation that is classified as (Hourly - Temporary Part Time).

This budget adjustment will align the Temporary Part Time wage budgets to actual expenditures and ensure that service levels are maintained.

### Risk

Should the budget issue not be approved, there is the potential for possible service level reductions as the department may have to reduce hours given to temporary staff.

### 5 Year Recreation Part-Time Staffing Trend Analysis

	Budget	Actuals	Variance	% Committed
2022	\$6,637,368	\$4,950,847	\$1,686,521	74.6%
2023	\$6,887,832	\$6,093,578	\$794,254	88.5%
2024	\$6,695,592	\$6,687,978	\$7,614	99.9%
2025	\$6,338,421	\$6,340,000	(\$1,579)	100.0%
2026	\$6,338,421	\$6,578,767	(\$240,346)	103.8%

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	29,526				
Aquatics	Hourly-Temporary	96,264				
Arenas & Recreation Facilities	Hourly-Temporary	57,490				
Community Programming & Develm	Hourly-Temporary	55,655				
Administration	Hourly-Temporary	1,411				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Aquatics	Fringe Benefits (Dept.)	13,478				
Arenas & Recreation Facilities	Fringe Benefits (Dept.)	8,067				
Community Programming & Develm	Fringe Benefits (Dept.)	7,778				
Administration	Fringe Benefits (Dept.)	203				
	<b>Total Expenses</b>	<b>269,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Frige Benefits Recovery	Automated Fringes Recovery	(29,526)				
	<b>Total Revenues</b>	<b>(29,526)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>240,346</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0341	Stage	Proposed
CLT Office	Community Services	Classification	[1] Budget Increase
Department	Parks, Recreation & Facilities	Category	[C] Contractual
Division	Parks	Status	Public

## Park Naturalization - Martinique Park

Notice of motion CR402/2025 directed that until such time as the disposition occurs of Martinique Park, an alternative area of equal area/cost to maintain is naturalized.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

As part of a motion approved at the September 22, 2025 Council meeting (CR402/2025), the naturalization planned for Martinique Park under the 2025 Budget will instead be carried out on an equivalent area of parkland located on the south side of Little River, near the Little River Corridor. The acreage of the two sites will be equivalent, ensuring there is no net loss of accessible parkland for the community. The parkland on the south side of Little River is located in close proximity to Martinique Park, providing a seamless transition and continued recreational access for residents in the area. This naturalization effort supports the City's environmental goals while maintaining equity in park space distribution within the ward.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Parks Operations	Contracted Services	1				
	<b>Total Expenses</b>	1	0	0	0	0
	<b>Net Total</b>	1	0	0	0	0

Budget Issue #	2026-0139	Stage	Proposed
CLT Office	Community Services	Classification	[1] Budget Increase
Department	Parks, Recreation & Facilities	Category	[G] Line Item Increase
Division	Community Programming & Development	Status	Public

## SUPIE Program Expansion

The SUPIE Program is a supervised, no-cost, barrier-free recreational initiative designed to provide safe and engaging activities for youth throughout the summer months. With daily operations from 5pm to 8pm, seven days per week in the spring/summer 2026, the program brings fun and active programming directly to local parks across the City of Windsor.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Parks, Recreation & Facilities Department is expanding the SUPIE Program to provide safe, supervised summer programming for youth across all 10 Wards with daily operations from 5pm to 8pm seven days per week in the spring/summer 2026. This expansion ensures equitable access to recreational activities for all children in the city.

The program offers a wide range of activities, including:

- Sports and Active Games: Organized team sports (soccer, basketball, volleyball) and energetic activities that promote physical fitness, coordination, and teamwork.
- Passive Games and Arts Activities: Low-impact games, arts and crafts, and creative workshops that foster mental engagement, self-expression, and social interaction.
- Drama and Performance Games: Workshops encouraging confidence, collaboration, and storytelling.
- Special Events and Themed Days: Periodic events designed to keep participants engaged and excited throughout the summer.

Delivering these activities directly in parks eliminates barriers such as transportation costs or registration fees, ensuring all youth can participate.

To support this expansion, Administration is seeking a budget allocation of \$10,000 per Ward, totaling \$100,000. This funding will cover staffing, equipment, supplies, and program coordination, allowing the SUPIE Program to run consistently throughout the summer season in all 10 parks.

### Risk

Without funding, the city risks losing a safe, supervised space for youth during critical summer hours, leading to increased unsupervised activities and reduced physical and social engagement. Low-income families may face greater barriers to accessing recreational opportunities, which could negatively impact youth health and development. Additionally, parks may experience decreased community safety and cohesion, with potential rises in vandalism and disorder. The city could also see increased pressure on social services and law enforcement, resulting in higher long-term costs.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Community Programming & Develm	Program Supplies	100,000				
	<b>Total Expenses</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Budget Issue #	2026-0318	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[H] Line Item Reduction
Division	Parks	Status	Public

## Adjustment to Other Pay

This budget issue recommends a reduction to the Other Pay expense budget within the Parks, Recreation & Facilities Department. This adjustment reflects improved forecasting, stronger internal controls, and a more stable staffing environment, presenting an opportunity to realign the budget with actual needs while maintaining flexibility and service continuity.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Other Pay expense budget supports a variety of non-standard payroll-related costs, including skilled trades premiums, maternity and parental leave top-ups, retroactive salary adjustments, and other one-time staffing-related events. While this account plays an important role in managing workforce-related variability, a multi-year review of actual expenditures has shown that the existing budget has consistently provided more than sufficient flexibility to meet operational needs.

This trend reflects the department's strengthened workforce planning, enhanced tracking of leave and premium pay, and a more predictable staffing environment. In addition, proactive management of collective agreement obligations and improved coordination with Human Resources have reduced the frequency and magnitude of unexpected payroll adjustments.

As a result, the department is well-positioned to reduce the Other Pay budget without compromising operational flexibility or service delivery. This adjustment represents a responsible and data-informed approach to budgeting, aligning resources more closely with actual needs while preserving the department's ability to respond to legitimate one-time staffing events.

### Risk

While the reduction is based on historical trends and improved controls, there remains a moderate risk that unforeseen staffing events—such as extended leaves, retroactive settlements, or spikes in skilled trades premiums—could exceed the revised budget. To mitigate this, the department will continue to monitor usage closely and maintain the ability to reallocate funds internally or seek in-year adjustments if necessary.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Aquatics	Other Pay	(1,000)				
Arenas & Recreation Facilities	Other Pay	(15,000)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Community Programming & Develm	Other Pay	(39,250)				
Fac.Ops. -Non-Campus	Other Pay	(7,000)				
Fac.Ops. - Western Downtown	Other Pay	(10,000)				
Fac.Ops. - WJF/DND	Other Pay	(67,000)				
Forestry	Other Pay	(1,420)				
Ojibway & Natural Areas	Other Pay	(30,862)				
Administration	Other Pay	(22,078)				
Parks Development	Other Pay	(3,065)				
Parks Operations	Other Pay	(128,325)				
<b>Total Expenses</b>		<b>(325,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>		<b>(325,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0143	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[I] Revenue Increase
Division	Community Programming & Development	Status	Public

## User Fee Updates - Parks, Facilities & Recreation

This budget issue proposes updates to the 2026 User Fee Schedule for Parks, Facilities and Recreation departments to align with inflationary and market trends. These adjustments support cost recovery, maintain service quality, and ensure financial sustainability while preserving affordability and accessibility for residents.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

To ensure financial sustainability and the continued delivery of high-quality services, the Parks Department is proposing updates to the 2026 Schedule of Fees across all departments. These adjustments are based on the Consumer Price Index (CPI) and reflect rising costs for resources, labor, and materials necessary to provide services effectively.

Parks Administration has incorporated the annual rate of inflation into the user fee calculations with the goal of achieving cost recovery. By aligning user fees with actual service costs, the Department can avoid future deficits while continuing to meet community needs.

These changes will help sustain services and program quality while contributing to departmental revenue targets in a fiscally responsible manner. A detailed breakdown of the proposed fee adjustments is provided in the 2026 User Fee Schedule.

### Risk

The projected revenue increase assumes maintaining similar transaction volumes at higher price points, based on prior years' experience where increased User Fees had limited impact on volumes. While this approach reflects historical trends, it carries the risk that demand may not remain stable, which could result in revenue shortfalls if price sensitivity increases.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Security,SpecActivities-CHCamp	INTERNAL Services-non-salary	1,778				
Fac.Ops. -Non-Campus	INTERNAL Services-non-salary	4,491				
Fac.Ops. - Western Downtown	INTERNAL Services-non-salary	2,203				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
PW Maintenance	INTERNAL Services- non-salary	900				
	<b>Total Expenses</b>	<b>9,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Aquatics	User Fees- External	(143,828)				
Arenas & Recreation Facilities	User Fees- External	(52,685)				
Community Programming & Develm	User Fees- External	(86,000)				
Fac.Ops. -Non-Campus	Rental Income	(38,487)				
Fac.Ops. -Parks & Rec	Recovery of Salaries- INTERNAL	(1)				
Parks Operations	Recovery of Salaries- INTERNAL	(9,372)				
Parks Operations	User Fees- External	(30,000)				
	<b>Total Revenues</b>	<b>(360,373)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(351,001)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0250	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[I] Revenue Increase
Division	Facilities Operations	Status	Public

## Naming Rights Revenue

This budget issue is to establish a revenue budget for the projected sale of naming rights for City-owned facilities.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

Selling naming rights of city-owned assets to private companies can generate significant non-tax revenue, helping fund operations, maintenance, or future upgrades. It offers a stable, multi-year income stream that supports long-term financial planning and reduces pressure on the municipal levy. Additionally, naming rights can foster public-private partnerships, increase visibility for the asset, and strengthen community engagement—especially when aligned with a reputable brand. It's a strategic way to leverage municipal assets while maintaining service levels and fiscal responsibility.

Administration is actively working towards identifying acceptable partner(s) to purchase the naming of City-owned facility (ies). Based on historical agreements, it is anticipated that each naming rights agreement will generate \$250,000 over a 10 year-term agreement, with \$25,000 recognized annually. This revenue will offset operating and programming costs associated with operating and maintaining facilities.

This approach aligns with the City's strategy to diversify revenue sources and reduce reliance on property taxes.

### Risk

Selling naming rights carries reputational risk if the sponsor's values or actions conflict with community expectations, potentially damaging public trust. It also poses contractual and financial risks, such as unfavorable long-term terms or complications if the sponsor is unable to pay or terminates the agreement early.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fac.Ops. -Parks & Rec	Advertising Revenue	(25,000)				
	<b>Total Revenues</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0261	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[I] Revenue Increase
Division	Arenas & WFCU	Status	Public

## Increase in Membership Revenues

This budget issue recommends an increase to the membership revenue budget for the WFCU Centre pool. The adjustment aligns the 2026 budget with actual sales performance observed in the previous fiscal year, reflecting strong community demand and sustained participation.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The WFCU Centre pool continues to be a well-utilized community resource, offering affordable aquatic programming and recreational opportunities for residents. In 2025, membership sales exceeded budgeted expectations, driven by consistent demand, and strong renewal rates and new registrations throughout the year.

To ensure the 2026 operating budget accurately reflects this performance, Administration recommends increasing the membership revenue target. This adjustment is based on both demonstrated sales trends, scheduled fee increases, and reflects the facility's capacity to generate sustainable revenues.

### Risk

The projected revenue increase assumes maintaining similar transaction volumes at higher price points, based on prior years' experience where increased User Fees had limited impact on volumes. While this approach reflects historical trends, it carries the risk that demand may not remain stable, which could result in revenue shortfalls if price sensitivity increases.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Arenas & Recreation Facilities	Membership Revenue	(25,000)				
	<b>Total Revenues</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0262	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[I] Revenue Increase
Division	Community Programming & Development	Status	Public

## Rental Revenue Increase

This budget issue recommends an increase to the rental revenue budget for Recreation Facilities. The adjustment reflects sustained demand across a broad range of rental services, including ice, pool, gym, room, and floor rentals.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Recreation facilities continue to generate rental revenue through a wide range of services, including ice rentals, pool lane bookings, gym and floor rentals, and room rentals for events such as birthday parties. In 2024, rental activity across these categories exceeded budget expectations, reflecting strong community engagement and efficient use of available spaces. This positive trend has continued into the current operating year.

The proposed increase to the rental revenue budget is supported by sustained demand and consistent rental volumes. These factors indicate a higher revenue potential that warrants an adjustment to the budget forecast. The department's annual user fee reviews and updates also contribute to this outlook by ensuring rental rates remain responsive to inflationary pressures and market conditions, while maintaining fair and accessible pricing for residents.

This adjustment will enhance the accuracy of the 2026 operating budget and support the department's ability to manage rising costs associated with staffing, utilities, and facility maintenance.

### Risk

The projected revenue increase assumes maintaining similar transaction volumes at higher price points, based on prior years' experience where increased User Fees had limited impact on volumes. While this approach reflects historical trends, it carries the risk that demand may not remain stable, which could result in revenue shortfalls if price sensitivity increases.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Aquatics	Rental Income	(150,000)				
Arenas & Recreation Facilities	Rental Income	(200,000)				
Community Programming & Develm	Rental Income	(100,000)				
Fac.Ops. -Non-Campus	Rental Income	(100,000)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Ojibway & Natural Areas	Rental Income	(25,000)				
Parks Operations	Rental Income	(125,000)				
	<b>Total Revenues</b>	<b>(700,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(700,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0324	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[I] Revenue Increase
Division	Facilities Operations	Status	Public

## Management & Admin Revenue Increase - WJF

The City of Windsor has renewed its operating agreement with Infrastructure Ontario for the Windsor Justice Facility (WJF), which includes an increase to the annual management fee. An adjustment to the Management revenue budget is proposed for 2026 to reflect this change. This increase aligns with the updated compensation outlined in the agreement and ensures accurate revenue forecasting for services delivered under the City's role as facility manager.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The City of Windsor renewed the operating agreement with Infrastructure Ontario for the Windsor Justice Facility, retroactively effective January 1, 2021 through December 31, 2030. Under this agreement, the City continues to act as the Manager of the facility, responsible for the day-to-day operations, maintenance, and oversight of shared services.

As outlined in the agreement, the City is entitled to an annual management fee for the delivery of Management Services, which has been updated to reflect current service expectations and is now subject to annual adjustment based on the Consumer Price Index (CPI).

The proposed increase to the Management revenue budget will ensure accurate forecasting for the 2026 operating year and support the City's continued delivery of high-quality services at the Windsor Justice Facility.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fac.Ops. - WJF/DND	Fees&Service Charges EXTERNAL	(25,000)				
	<b>Total Revenues</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0340	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[I] Revenue Increase
Division	Parks	Status	Public

## Increase Recoveries from Capital Projects

As a result of 2026 salary and wage adjustments, an adjustment to staff recoveries from capital projects is required. Additional recoveries are proposed for leadership and operational staff involved in managing and executing capital projects.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

A proportionate share of the salaries and fringes for positions in the Parks, Recreation, and Facilities are recovered from capital projects. The capital recoveries require adjusting due to updated salary figures resulting from employee movement within existing pay bands and annual salary increases. Following a review of capital budgets, additional recoveries have been added for leadership and operational staff involved in managing and executing capital projects. This is consistent with the methodology used in other departments with projects funding by the capital budget.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fac.Ops. -Non-Campus	Recovery of Salaries-INTERNAL	(45,000)				
Ojibway & Natural Areas	Recovery of Fringes INTERNAL	(28,050)				
Ojibway & Natural Areas	Recovery of Salaries-INTERNAL	(70,000)				
Parks Development	Recovery of Fringes INTERNAL	(17,572)				
Parks Development	Recovery of Salaries-INTERNAL	(24,463)				
Parks Operations	Recovery of Fringes INTERNAL	(55,753)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Parks Operations	Recovery of Salaries-INTERNAL	(18,947)				
	<b>Total Revenues</b>	<b>(259,785)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(259,785)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0354	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[I] Revenue Increase
Division	Parks	Status	Public

## Reserve Transfer to Parks

The City of Windsor collects a Municipal Accommodation Tax (MAT) on transient accommodations, now set at 6%. A portion of the revenue retained by the City will be directed to the Parks Department to support enhancements to parks, trails, playgrounds, and other tourism-related amenities.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The City of Windsor collects a Municipal Accommodation Tax (MAT) on transient accommodations, including hotels, motels, inns, bed and breakfasts, resorts, and short-term rentals for stays of 30 days or less. The current MAT rate is 6%. This revenue supports key City and tourism initiatives.

Half of the net MAT revenue is allocated to Tourism Windsor Essex Pelee Island (TWEPI) to promote and develop Windsor tourism, while the remaining 50% is retained by the City. A portion of the City-retained revenue is being recommended for transfer to the Parks Department to fund enhancements to parks, trails, playgrounds, and other tourism-related amenities, supporting a vibrant and visitor-friendly community.

### Risk

MAT revenue can fluctuate from year to year due to factors such as changes in visitor volume, accommodation availability, seasonal demand, and economic conditions. As a result, the funding available for City and Parks initiatives may vary annually and the related revenue budget may need to be adjusted in future years.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Parks Operations	TRANSFER From Reserve Account	(250,000)				
	<b>Total Revenues</b>	<b>(250,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(250,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0249	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[K] Service Reduction
Division	Aquatics	Status	Public

## Reduction in Seasonal Staffing

This budget issue proposes a realignment of staffing across the city for the 2026 pool season.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

A review of historical operating data and service utilization has identified opportunities to realign staffing across the various City operated pools for the 2026 pool season. Adjusting staff schedules to align with actual demand ensures that safety standards are upheld without incurring unnecessary labour costs.

### Risk

Should 2026 demands be higher than projected, staffing may need to be adjusted to increase the service levels.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(4,945)				
Aquatics	Clothing - Uniforms	(716)				
Aquatics	Hourly-Temporary	(35,353)				
Aquatics	Other Pay	(72)				
Aquatics	Other Training Expenses	(716)				
Aquatics	Program Supplies	(1,030)				
Aquatics	Rental Expense EXTERNAL	(635)				
Aquatics	Utilities	(6,115)				
Fac.Ops. -Parks & Rec	Contracted Services	(4,000)				
Aquatics	Fringe Benefits (Dept.)	(4,945)				
<b>Total Expenses</b>		<b>(58,527)</b>	0	0	0	0
Fringe Benefits Recovery	Automated Fringes Recovery	4,945				
<b>Total Revenues</b>		<b>4,945</b>	0	0	0	0
<b>Net Total</b>		<b>(53,582)</b>	0	0	0	0

Budget Issue #	2026-0317	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[K] Service Reduction
Division	Forestry & Natural Areas	Status	Public

## Reduction of Forestry Tree Nursery

Activities at the Forestry Tree Nursery will be reduced to allow the department to manage costs effectively while maintaining essential forestry functions. The reduction will be carefully monitored to ensure that tree planting programs and long-term forest sustainability are not compromised, supporting both responsible resource management and the city's environmental objectives

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

As part of ongoing efforts to optimize operations and align resources with strategic priorities, a reduction in activities at the Forestry Tree Nursery is being proposed. This adjustment is aimed at maintaining core functions essential to urban forestry management while managing costs effectively.

By scaling back nursery operations, the department can reallocate resources to other critical areas to continue to ensure the overall health and sustainability of the city's tree canopy. This measured reduction will be carefully managed to minimize any negative impacts on tree planting programs and long-term forest regeneration efforts.

Ongoing monitoring and evaluation will be conducted to assess the effects of this change and to identify opportunities for future improvements. This approach supports responsible stewardship of public funds while continuing to promote the city's environmental goals and community well-being

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Forestry	Contracted Services	(50,000)				
Forestry	Hourly-Temporary	(20,000)				
Forestry	Infrastructure Maint. Material	(30,000)				
Forestry	Fringe Benefits (Dept.)	(2,805)				
	<b>Total Expenses</b>	<b>(102,805)</b>	0	0	0	0
Fringe Benefits Recovery	Automated Fringes Recovery	2,805				
	<b>Total Revenues</b>	<b>2,805</b>	0	0	0	0
	<b>Net Total</b>	<b>(100,000)</b>	0	0	0	0

Budget Issue #	2026-0333	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[K] Service Reduction
Division	Parks	Status	Public

## Reduction of Contracted / Profession Services

This budget issue recommends a reduction in contracted services and professional services across the Parks, Facilities, and Recreation Division. Through strategic realignment, enhanced internal capacity, and market efficiencies, the department can reduce reliance on external vendors while maintaining service standards and achieving operational savings.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Parks, Facilities & Recreation Division has identified opportunities to reduce contracted service and professional service expenditures in the 2026 operating budget. This reduction is achievable through a combination of operational efficiencies, internal resource optimization, and service delivery adjustments.

The division has strengthened its internal capacity through targeted hiring and cross-training initiatives, enabling more work to be completed in-house. This shift reduces the need for external contractors for routine maintenance, seasonal groundskeeping and minor building repairs. The division continues to review existing vendor agreements to identify opportunities for consolidation and re-tendering under updated scopes of work. These efforts are expected to yield more competitive pricing and improved service value.

Adjustments to service frequencies are also being reviewed and implemented to better align with actual usage patterns and seasonal demands. These changes are designed to optimize resource allocation without compromising service standards. The division will continue to monitor service levels and adjust internal workflows as needed to ensure continuity and responsiveness.

The reduction supports the City's broader fiscal sustainability goals while maintaining a high standard of service delivery across all areas of Parks, Facilities and Recreation.

### Risk

While the proposed reduction in contracted services is supported by operational efficiencies and internal capacity improvements, there is a moderate risk that unforeseen workload increases, staff absences, or specialized service needs may exceed internal capabilities. In such cases, the department may need to re-engage external vendors on short notice, potentially at a higher cost or with limited availability. To mitigate this, the department will continue to monitor service levels closely and maintain flexibility in resource planning to ensure continuity and responsiveness.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Aquatics	Advertising	(50,000)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Community Programming & Develm	Contracted Services	(4,212)				
Community Programming & Develm	Other Prof Services-External	(7,091)				
Fac.Ops. -Non-Campus	Contracted Services	(45,174)				
Fac.Ops. -Parks & Rec	Contracted Services	(102,826)				
Fac.Ops. - Western Downtown	Other Prof Services-External	(9,000)				
Parks Development	Other Prof Services-External	(6,500)				
Parks Operations	Contracted Services	(104,544)				
Parks Operations	Other Prof Services-External	(21,493)				
<b>Total Expenses</b>		<b>(350,840)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>		<b>(350,840)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0335	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[K] Service Reduction
Division	Parks	Status	Public

## Reduction of EC Row Maintenance

As part of ongoing efforts to optimize operations and allocate resources efficiently, maintenance activities along the EC Row corridor will be adjusted. Specifically, the frequency of grass cutting and general vegetation maintenance will be reduced to one cut per year. This change reflects a balanced approach to cost management while maintaining essential standards of safety and visibility. The area will continue to be monitored to ensure that reduced maintenance does not negatively impact overall corridor appearance or functionality.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

As part of the City's ongoing commitment to operational efficiency, maintenance activities along the EC Row corridor are being adjusted to increase efficiencies. Specifically, the frequency of grass cutting and general vegetation maintenance will be reduced to one cut per year.

By adopting this reduced maintenance schedule, the Parks Administration aims to achieve meaningful cost savings without compromising public safety, visibility standards or the corridor's functional integrity. To ensure the quality of the area is preserved, regular monitoring will be conducted to assess the impact of the reduced maintenance on the overall appearance and usability of the corridor.

This measured approach allows for responsible stewardship of public funds while maintaining the corridor as a safe and visually accessible space for the community. It reflects a broader strategy of optimizing service levels to match available resources, ensuring sustainability and efficiency in the long term.

### Risk

Should weather conditions be more favorable to vegetation growth in the future, the reduction of grass cutting and general vegetation maintenance may result in overgrown vegetation, which can limit visibility and obscure signage, creating potential safety concerns for drivers and maintenance crews.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Parks Operations	Infrastructure Maint. Material	(63,500)				
Parks Operations	Maintenance Parts & Materials	(33,000)				
Parks Operations	Minor Apparatus & Tools	(12,000)				
Parks Operations	Motor Fuels	(1,500)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Parks Operations	Operating and Other Supplies	(14,000)				
	<b>Total Expenses</b>	<b>(124,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(124,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0336	Stage	Proposed
CLT Office	Community Services	Classification	[2] Budget Reduction
Department	Parks, Recreation & Facilities	Category	[K] Service Reduction
Division	Community Programming & Development	Status	Public

## Reduction of Funding for Staffing - Recreation

Two vacant positions, Client Support and Staff Development Coordinator and Recreation Assistant - Aquatics, have been held as part of our ongoing budget review process. This decision was made to ensure that departmental resources are being utilized effectively and strategically. Both positions will be reassessed at a later date once there is a clearer understanding of departmental priorities.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

As part of ongoing budget review and resource optimization efforts, two vacant positions the Client Support and Staff Development Coordinator and Recreation Assistant - Aquatics positions have been held. This decision reflects a strategic approach to ensure that available resources are utilized effectively and remain aligned with current departmental priorities.

Holding these positions allows the department to maintain operational flexibility while carefully evaluating staffing needs and funding availability. The pause provides an opportunity to assess how best to allocate staff resources in support of the department's goals moving forward. The positions are recommended to be held, and while the funding would be removed, the FTE's would remain in the staff establishment. The positions cannot be filled until funding is reinstated.

Both positions will be reassessed in the future once there is greater clarity around departmental priorities and budget capacity. Should the department assess that the position need to be filled in future years, funding will be reinstated through a future budget issue.

This approach supports responsible fiscal management while preserving the department's ability to adapt to evolving service demands and organizational objectives.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Community Programming & Develm	Frozen Position Recovery	(160,974)				
	<b>Total Revenues</b>	<b>(160,974)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(160,974)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Budget Issue #	2026-0140	Stage	Proposed
CLT Office	Community Services	Classification	[3] Budget Enhancement
Department	Parks, Recreation & Facilities	Category	[M] Service Enhancement
Division	Parks	Status	Public

## Geese Management Plan

The Geese Management Plan will be expanded by increasing the removal of adult geese, eggs, and nests at seven targeted City locations.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The City is proposing to expand its geese management program by increasing the number of nests and eggs removed from key sites and introducing the additional service of adult geese removal. This enhanced level of intervention is expected to reduce the number of geese returning in subsequent years, supporting long-term population control and minimizing conflicts in high-traffic public spaces. Importantly, these expanded efforts will be implemented with no impact to the levy.

Administration has consulted with geese management experts and the Canadian Wildlife Service (CWS). Effective geese management requires a multi-faceted approach; however, CWS advises that in areas with large flocks, early-season egg and nest removal is among the most effective strategies. This practice discourages geese from establishing nesting sites, becoming defensive, and returning in future seasons.

A Damage or Danger Permit is required to carry out these activities. CWS recommends submitting permit applications approximately 35 days prior to the planned work. Accordingly, Administration will submit applications in the early months of each year to ensure approvals are secured in time for spring removal efforts. While permit issuance cannot be guaranteed, there is no cost to apply.

Per CWS regulations, the City, as the landowner, must submit the permit application and include the names of any "nominees" who will assist with or execute the removal process. Only those listed on the permit are authorized to participate. CWS also advises that the company undertaking the work should be identified prior to permit issuance to ensure proper listing.

Administration has identified several key areas suitable for targeted geese management:

Areas Within the City of Windsor to Target for Geese Management

All riverfront City park locations

South Wood Lakes

Mic Mac Park

Malden Park

Captain Wilson Park

Blue Heron/Aspen Lake and surrounding parks

Portions of Ganatchio Trail, including Sandpoint Beach/Stop 26 Park

Investing in these activities is expected to result in savings related to infrastructure maintenance expenses and a budget reallocation is being proposed to fund the expanded geese management activities.

### Risk

If no management plan is in place, there is the risk that new geese will enter areas, meaning more geese returning to the same area to nest in the future.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Parks Operations	Contracted Services	15,000				
Parks Operations	Infrastructure Maint. Material	(15,000)				
	<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0171	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Building Services	Category	[I] Revenue Increase
Division	Building By Law Services	Status	Public

## User Fee Increase on Building By- Law and Building Inspection Violation Orders

Currently the Building By-Law and Building Inspector violation orders go through a four-stage process. It has been determined that user fees on Stage 3 and 4 order violations, which are more complex and time-consuming than Stage 1 and 2 orders do not recover the full cost associated with the User Fee. Building By Law and Building Inspection services recommend increasing the fee for the Stage 1 and 2 orders by an inflationary factor and for Stage 3 and 4 to full cost recovery.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

Currently, Building By- Law Enforcement Orders have 4 stages to its User Fee Schedule:

Stage 1 - Investigation with resulting Order

Stage 2 - Not in compliance - Final Warning Letter (FWL)

Stage 3 - Not in compliance - Court Charge

Stage 4 - Court follow-up inspections until complete resolution

Stage 1 is currently set at \$345 per order. For the 2026 Budget, the proposed adjustment is a modest increase aligned solely with the 2025 and 2026 salary increases and reflects full cost recovery for the service provided. The updated fee would be \$360 per order.

Stage 2 is currently set at \$160 per order. In order to meet the expected cost recovery in 2026, the Building Department would like to marginally increase the fee to \$175 per order.

Stage 3 is currently set at \$320 per order. To meet the expected cost recovery in 2026, the Building Department would like to increase the fee to \$1,200 per order. This adjustment reflects the significant staff time and resources required when Building By-law Enforcement issues a Stage 3 order. These orders often involve complex investigations, coordination across departments, and extensive follow-up, all of which contribute to the higher operational costs. It is necessary to ensure that the fee structure accurately reflects the true cost of service delivery and supports the sustainability of enforcement operations.

Stage 4 is currently set at \$190 per order. To align with the projected cost recovery goals in 2026, the Building Department is proposing an increase to \$800 per order. This increase reflects the significant staff time and departmental resources required to manage Stage 4 orders, which frequently involve complex enforcement measures, comprehensive site inspections, coordination with legal services, and ongoing case management. The current fee no longer covers the true cost of service delivery. The proposed increase ensures that the fee structure is fair, sustainable, and reflective of the actual effort involved.

### Building By Law Officers and Inspectors Orders Revenue Budget vs Actuals

Year	Budget	Actuals	Variance
2023	\$316,780	\$143,334	\$173,446
2024	\$316,780	\$160,920	\$155,860
2025	\$316,780	\$161,780	\$155,000

2026 (Actual Forecasted)	\$316,780	\$213,450	\$103,330
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Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Building - Inspections	Recovery Of Expenses EXTERNAL		(1)			
	<b>Total Revenues</b>		<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>		<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0191	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Building Services	Category	[I] Revenue Increase
Division	Building Permit Services	Status	Public

## Increase in Building Permit Service's Permit Fees by 4%

The Building Department is recommending to increase their Permit fees by 4% to reflect anticipated 2026 expense increases as well as adjust revenue operating budget to better reflect historical actuals.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Building Department is recommending to increase their Permit User Fees by 4% to help offset the anticipated operating expense increases for the 2026 budget year. They also recommend increasing their revenue operating budget to actual.

The City of Windsor Building department undertakes annual fee comparisons with the other 47 large municipalities in Ontario. The department has endeavored to keep fees at or near the 50th percentile. Municipalities across Ontario are raising their fees between 2 to 4 % on average. Windsor is proposing a 4 % increase which will result in the 2026 fees being slightly under the 50th percentile.

A single family home example is provided below.

### Single Family Home Fee Example

Year	Average for Ontario	City of Windsor
2024	\$18.94/M Sq	\$18.30/M Sq
2025	\$19.50 /M Sq	\$18.84/M Sq
2026	\$20.10/M Sq	\$20.00/M Sq

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Site Development (Building Permit Reserve)	TRANSFER to Current Fund		(906,154)			
	<b>Total Expenses</b>	0	(906,154)	0	0	0
Site Development	Licenses & Permits	(906,154)				
Site Development	TRANSFER From Reserve Funds	906,154				
	<b>Total Revenues</b>	0	0	0	0	0
	<b>Net Total</b>	0	(906,154)	0	0	0

Budget Issue #	2026-0351	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Building Services	Category	[I] Revenue Increase
Division	Building Permit Services	Status	Public

## Building Reserve Transfer Adjustment

Subject to the approval of a reorganization of the Building enforcement activities proposed in BI 2026-0073, the Building Department will move to an operating budget that will be 100% eligible for Building Permit Fee Reserve (BPFR) funding. This Budget Issue shows the elimination of all municipal levy funded expenses with Building Services funded through the BPFR going forward.

Recommendation: Recommended

One-Time Funding: N/A

### Issue Detail

Subject to the approval of a reorganization of the Building enforcement activities outlined in BI 2026-0073, the Building Department is proposing to transition to a 100% reserve-based funding model in accordance with the Ontario Building Code Act, 1992, with the goal of ensuring financial sustainability, remove burden from the levy, and alignment with municipal accountability standards. This framework governs all financial, staffing, and organizational decisions under the new model. The Department will maintain full control over Building Permit Fee recommendations and retain interest earned from its reserve account, Fund 180, which serves as the sole source for budgetary withdrawals and contributions.

The Department will also be consulted on any proposed indirect cost increases and will have the ability to support or oppose such changes. A defined internal process will guide reserve fund withdrawals to promote fiscal responsibility, and a formal mechanism will allow for amendments to these terms in response to evolving needs or legislation.

The Department will continue to submit annual reports to Council to detail reserve performance, staffing updates, fee adjustments, indirect cost evaluations, and fund activity. The Terms of Reference will be reviewed biennially or upon significant changes to municipal policy or legislation.

Should this Budget Issue be approved, going forward, the impact on the municipal levy of all Building departments' activities will be \$0.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Site Development (Building Permit Reserve)	TRANSFER to Current Fund		598,099			
	Total Expenses	0	598,099	0	0	0

Site Development	TRANSFER From Reserve Funds	(598,099)				
	<b>Total Revenues</b>	<b>(598,099)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(598,099)</b>	<b>598,099</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0356	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Building Services	Category	[I] Revenue Increase
Division	Building Permit Services	Status	Public

## Increase in Salary Budget Recoveries from the Building Permit Fee Reserve

To increase recovery from the Building Permit Fee Reserve (BPFR) to offset the projected 2026 salary increase of regular full-time positions eligible for BPFR.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The total 2026 salary increase for regular full-time positions within the Building Department includes adjustments for positions eligible for funding through the BPFR and a transfer is required from the BPFR to eliminate the impact of eligible position salary increase on the Municipal Levy.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Site Development (Building Permit Reserve)	TRANSFER to Current Fund		608,208			
	<b>Total Expenses</b>	0	<b>608,208</b>	0	0	0
Site Development	TRANSFER From Reserve Funds	(608,208)				
	<b>Total Revenues</b>	<b>(608,208)</b>	0	0	0	0
	<b>Net Total</b>	<b>(608,208)</b>	<b>608,208</b>	0	0	0

Budget Issue #	2026-0365	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Building Services	Category	[J] Alternative Service Delivery
Division	Building Permit Services	Status	Public

## Transfer of Basement Flooding Subsidy Inspections to Public Works

To transfer the execution of Basement Flooding Subsidy inspections from Building inspectors to Public Works inspectors.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

Basement Flooding Subsidy Program - Streamlining Initiative

Building and Public Works, through joint consultations, have developed a more streamlined and customer-centric approach to the Basement Flooding Subsidy Program.

Currently, applicants must follow a two-step process to receive a subsidy, which includes applying for the subsidy program through Infrastructure services and then separately applying for a building permit and undergoing an inspection to verify the installation of backwater valves. Under the new simplified process, the requirement for a separate building permit will be eliminated. Applicants will now apply directly to the subsidy program, and Public Works issues the permit and will conduct the necessary inspection to ensure proper installation and confirm eligibility for the subsidy.

This revised approach ensures:

- Proper installation of backwater valves,
- Verification of eligibility for subsidy reimbursement,
- A quicker, simplified and more accessible application process for residents.

Additionally, this change improves internal processing efficiency within the City of Windsor by aligning program responsibilities under a single department, reducing administrative burden and enhancing service delivery

### Basement Flooding Subsidy Permits issued 2023 - Present 2025

Year	Number of Permits	Permit Revenue
2023	248	\$65,620
2024	238	\$66,640
Sept 2025	152	\$43,750

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Site Development (Building Permit Reserve)	TRANSFER to Current Fund		61,000			
	<b>Total Expenses</b>	0	61,000	0	0	0
Site Development	Licenses & Permits	61,000				

Site Development	TRANSFER From Reserve Funds	(61,000)				
PW Enforcement	Licenses & Permits	(61,000)				
	<b>Total Revenues</b>	<b>(61,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(61,000)</b>	<b>61,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

In-Camera Issue  
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Budget Issue #	2026-0374	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Building Services	Category	[K] Service Reduction
Division	Building Permit Services	Status	Public

## Reduction of Funding for Staffing in Policy & Regulatory Services

The Building Department is recommending to hold one regular full-time position within its Building Permit Services department which is currently vacant.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Building Department has identified one position that can be held vacant in 2026 while it is evaluating its organizational structure and ability to provide services to the development community and meet legislated obligations. The one position is part of the regular full-time complement of Policy and Regulatory Services and include:

One Deputy CBO/Policy & Regulatory Services - currently vacant

The position is recommended to be held, and while the funding would be removed, the FTE would remain in the staff establishment. The position cannot be filled until funding is reinstated.

### Risks:

The holding of the above noted position may create operational and legislative risks. The department will continually assess and adjust available resources to maintain service levels, ensure compliance with the Building Code Act, and provide the professional leadership necessary to guide high-volume, high-impact applications through the approval process. Should development activity and/or legislative requirements significantly increase, the department may reinstate this position in the future.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Site Development (Building Permit Reserve)	TRANSFER to Current Fund		(121,290)			
	<b>Total Expenses</b>		0	(121,290)	0	0
Policy & Regulatory Services	Frozen Position Recovery		(121,290)			

Site Development	TRANSFER From Reserve Funds	121,290				
	<b>Total Revenues</b>	0	0	0	0	
	<b>Net Total</b>	0	(121,290)	0	0	

Budget Issue #	2026-0264	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Economic Development	Category	[I] Revenue Increase
Division	Economic Development Office	Status	Public

## Recovery of Economic Development Staff Salary Expenses

This budget issue is to increase the recovery of economic development staff salary from various sources including provincial and federal grants and/or capital projects for accurate representation of program and capital project costs.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

Economic Development staff within the Corporation advocate specifically for City of Windsor interests and are tasked with implementing the Council approved Windsor Works strategies. City economic development staff are the main point of contact within the Corporation for InvestWE and external customers, and also offer business attraction, retention and expansion support.

Two employees in Economic Development are fully dedicated to supporting the Windsor Works and Housing Solutions Made for Windsor capital projects. This budget proposal recommends recovering the salaries and fringe benefit costs for both employees from funding sources other than the operating budget. If eligible alternative funding becomes available during the year, such as provincial or federal grants, the salaries will be recovered from those grants. If no alternative funding is secured, the costs will be recovered from the associated capital projects.

This approach not only reduces the annual operating budget of the department but also aligns with financial reporting best practices for accurate representation of actual project costs.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Economic Developmt. Office	Recovery of Fringes INTERNAL	(70,212)				
Economic Developmt. Office	Recovery of Salaries- INTERNAL	(212,764)				
	<b>Total Revenues</b>	<b>(282,976)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(282,976)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0195	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Planning & Development Services	Category	[H] Line Item Reduction
Division	Development	Status	Public

## Elimination of Staffing in Development Applications

To eliminate the Secretary of Manager of Development Application position that has been vacant since November 2024.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Secretary to the Manager of Development Applications position has remained vacant since the incumbent's last day working in the office on November 1, 2024. During this time, the Planning Department has successfully redistributed the responsibilities of the role among existing clerical staff, demonstrating both operational resilience and the ability to maintain service levels. As the Planning Department continues to change and focus more on working efficiently and making the best use of resources, eliminating this position is a practical choice that supports the Corporation's overall direction.

### Risk

While the Planning Department has adapted well to having this vacant position, the elimination of the position reduces overall clerical capacity, which may limit flexibility during peak periods or in response to unexpected demands. It also places added pressure on existing staff, potentially affecting morale and increasing the risk of burnout over time.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(17,757)				
Development Applications	PC & Maint. Allocation	(1,000)				
Development Applications	Salary-Reg.Full Time	(53,817)				
Development Applications	Fringe Benefits (Dept.)	(17,757)				
	<b>Total Expenses</b>	<b>(90,331)</b>	0	0	0	0
Fringe Benefits Recovery	Automated Fringes Recovery	17,757				
	<b>Total Revenues</b>	<b>17,757</b>	0	0	0	0
	<b>Net Total</b>	<b>(72,574)</b>	0	0	0	0

Department	Dept ID	Position Title	Employee Class	FTE
Planning & Development Services	Development Applications	Secretary to Mgr, Development Applications	Regular Full-Time	(1.0)
				<b>Total: (1.0)</b>

Budget Issue #	2026-0174	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Planning & Development Services	Category	[I] Revenue Increase
Division	Development	Status	Public

## New User Fees for Planning Department

The Planning department proposes a new user fee for Demolition control requests. In addition, a pilot project for a new user fee for on-site signs for both Committee of Adjustment and Development Applications is being proposed.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Planning Department recommends a new user fee for when demolition control requests are received. Planning does not currently have a user fee to capture the cost recovery for any such requests. The Planning Department typically receives an average of five requests per year. As per the 2025 Planning User Fee review the administrative cost of processing demolition control request was estimated at \$1,340.

The Planning Department would like to introduce a \$20 user fee to implement the use of on-site signage for Committee of Adjustment and Development Applications (Official Plan Amendments, Zoning By-law Amendments, Plan of Subdivision, and Plan of Condominium). The Planning Act requires public notice of Committee of Adjustment and Development Applications, and further, Planning Act regulations provide options for notices such as advertising in the Windsor Star, mail-out notices and on-site signage. Currently the City utilizes the Windsor Star and courtesy mail-out notices. The Planning Department would like to explore on-site signage to increase public engagement and visibility of development activity in a neighbourhood. The creation of the user fee is solely to recover the cost of purchasing the signs. The installation of the on-site sign will be the responsibility of the applicant with proof of installation being a requirement of the application process. The Planning Department would like to implement a pilot project of placing a sign on the property in place of advertising in the Windsor Star or mailing notices to the neighbours and implement the use of on-site signage if the pilot is successful. The Planning Department typically receives an average of 100 Committee of Adjustment and 50 Development Applications that would be subject to on-site signage requirements a year.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Development Applications	Licenses & Permits	(6,700)				
	<b>Total Revenues</b>	<b>(6,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(6,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0190	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Planning & Development Services	Category	[I] Revenue Increase
Division	Development	Status	Public

## Planning User Fee Increase

Planning would like to adjust their fees to reflect a reasonable recovery for annual administrative cost increase of 5.7%.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Planning Department is proposing a 5.7% increase in development user fees to offset higher administrative costs associated with operating the department. This adjustment ensures partial cost recovery and supports the continued delivery of planning services without compromising quality or efficiency.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Development Applications	User Fees- External	(52,600)				
	<b>Total Revenues</b>	<b>(52,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(52,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0233	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Planning & Development Services	Category	[I] Revenue Increase
Division	Development	Status	Public

## Community Improvement Plan (CIP) Administration User Fee

The Planning department proposes a new user fee for the administration of the Community Improvement Plan (CIP) program requests.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Planning Department is proposing the creation of a new Community Improvement Program (CIP) User Fee to recover administrative costs associated with the review, processing, and ongoing monitoring of CIP applications. At present, no user fee is in place for CIP requests, resulting in all associated staff and administrative costs being borne entirely by the municipal levy. A nominal application fee of \$500.00 would be applicable to all CIP applications. This fee will allow the department to recover some of the administrative costs to process all applications received and provide support to successful applicants up to payment of the CIP grants.

### Risk

The new CIP User Fee may discourage some property owners or developers from applying to the CIP programs and not proceed with community improvement projects.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Development Applications	User Fees- External	(29,500)				
	<b>Total Revenues</b>	<b>(29,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(29,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0274	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Planning & Development Services	Category	[K] Service Reduction
Division	Policy & Design	Status	Public

## Reduction in Funding for Staffing in Planning Administration & Urban Design

The Planning Department is recommending to hold four vacant regular full-time positions within its Administration and Urban Design Sections while it is evaluating its organizational structure based on projected service level demands and legislated obligations.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

City Council, through directive B16/2023, approved a restructuring of the Planning Department to address increased development activity, new legislative requirements, and the City's housing pledge. The restructuring plan remains a critical initiative for the Planning Department's long-term success. However, phasing the implementation and aligning new hires with the completion of strategic projects (e.g. Planning Fee Review, Official Plan Review, and e-services/AMANDA) provides flexibility in responding to the uncertainty of the broader economic and investment environment and ensures that new roles are introduced when they can be most effective and add the greatest value. The Planning Department has identified four vacant positions that can be held in 2026 while it is evaluating its organizational structure and ability to provide services to the development community and meet legislated obligations. The positions are recommended to be held, and while the funding would be removed, the FTE's would remain in the staff establishment. The positions cannot be filled until funding is reinstated.

The four positions are part of the regular full-time complement of the Administration and Urban Design departments and include:

Manager - Site Plan Control  
 Planner III - Development  
 Planner III - Land Information & Growth Tracking  
 Development Planning Tech

### Risk

The holding of the above noted positions may create operational and legislative risks. During this period, the current staff complement, and management structure will absorb the responsibilities of the frozen positions, maintaining service levels and continuity. The department will continually assess demands and adjust available resources to maintain customer service standards, ensure compliance with the Planning Act, and provide the professional leadership necessary to guide high-volume, high-impact applications through the approval process.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Development Applications	Frozen Position Recovery	(164,939)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Urban Design/Comm Dev	Frozen Position Recovery	(243,314)				
	<b>Total Revenues</b>	<b>(408,253)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(408,253)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0194	Stage	Proposed
CLT Office	Economic Development	Classification	[3] Budget Enhancement
Department	Planning & Development Services	Category	[M] Service Enhancement
Division	Policy & Design	Status	Public

## One Time Funding for Temporary Planner II Positions

Due to the recent mandated legislative changes under Bill 23 and Bill 185 the funding of two temporary full time Planner II positions within the Planning Department is essential to support heritage-related initiatives. The funding source for the two positions will come from project 7186001 Theme Districting Initiative.

**Recommendation:** Recommended

**One-Time Funding:** \$224,783 From Project 7186001 Theme Districting Initiative

### Issue Detail

Bill 23, also known as the "More Homes Built Faster Act, 2022" mandated significant changes to the management of heritage registers. Municipalities are now required to conduct a comprehensive review of all heritage-listed properties to determine which should be recommended for official designation and which should be removed from the register. Bill 185, the "Heritage Program Review Act, 2023," extended the deadline for municipalities to review and update their heritage registers. Under this bill, municipalities have until January 1, 2027, to complete a comprehensive review of heritage-listed properties. The implications of these bills include an increased workload for Planning Department to assess heritage properties thoroughly, ensure accurate and timely recommendations, and comply with the new legislative deadlines. Failure to meet these requirements could result in the loss of heritage resources.

The creation and funding of two temporary full time Planner II positions within the Planning Department is essential to support heritage-related initiatives mandated by recent legislative changes under Bill 23 and Bill 185. These positions are critical to ensure a comprehensive review of the City's heritage-listed properties to determine which properties should be recommended for designation and which can be removed from the register by the January 1, 2027, deadline. The primary responsibilities of these temporary Planner II positions will include conducting detailed research and evaluations of heritage-listed properties, preparing written reports and recommendations for property designations or removals, providing functional support to the City's Heritage Planner and reporting to the Development & Heritage Standing Committee and City Council on heritage matters.

By consolidating much of the heritage work described above within these dedicated positions, the Planning Department has ensured a higher quality of output, streamline administrative processes, and work towards meeting the legislative deadline effectively. Temporary funding will be provided from the Theme Districting Initiative Project to allow the completion of the heritage-related initiatives by the January 1, 2027, deadline.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage	Fringe Benefit					
Adjust Provision	Allocation	27,600				
Planning Policy	Salary-Temporary	197,183				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Planning Policy	Fringe Benefits (Dept.)	27,600				
	<b>Total Expenses</b>	<b>252,383</b>	0	0	0	0
Planning Policy	Recovery of Fringes INTERNAL	(27,600)				
Planning Policy	Recovery of Salaries- INTERNAL	(197,183)				
Fringe Benefits Recovery	Automated Fringes Recovery	(27,600)				
	<b>Total Revenues</b>	<b>(252,383)</b>	0	0	0	0
	<b>Net Total</b>	<b>0</b>	0	0	0	0

Budget Issue #	2026-0137	Stage	Proposed
CLT Office	Economic Development	Classification	[1] Budget Increase
Department	Transit Windsor	Category	[C] Contractual
Division	Administration - Transit Windsor	Status	Public

## Addition to Transit Windsor Staff Compliment

As a result of the elimination of 10 paid medical leave days and in accordance with the Letter of Understanding between Transit Windsor and the Amalgamated Transit Union (ATU), employees will now receive two additional float days per year in lieu of paid medical leave. Two additional RFT operator positions are requested to maintain service coverage.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

As a federally regulated employer, Transit Windsor, through amendments to the Canada Labour Code, was obligated to provide 10 days of paid medical leave to all its employees effective December 1, 2022. With the elimination of Tunnel services, this is no longer applicable. As per the recent Letter of Understanding between Transit Windsor and ATU, employees will be entitled to an additional two float days per year. This budget issue is to address the impact on the current operations and requirement of additional FTEs to continue operations at the current level.

Transit Windsor operates on a 24/7/365 schedule. When employees take float days, their shifts must be backfilled to maintain service levels. While overtime is occasionally used, it is voluntary and cannot be relied upon consistently. The current staffing levels are insufficient to absorb the additional float day entitlements. These further risks service impacts, maintenance issue etc.

To accommodate this change, two (2) additional Full-Time Equivalents (FTEs) are required. This estimate is based on approximately 4,960 additional hours needing coverage annually. The calculation assumes an average of 1,800 actual working hours per employee per year, accounting for vacation, statutory holidays, and existing float days.

The annual cost increase to Transit is estimated at \$198,562 (including Fringes) for 2 additional FTEs. These estimates are based on the hourly salary as per existing Transit Salary Schedule.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	49,018				
TW - Operations	Clothing - Uniforms	1,000				
TW - Operations	Hourly-Reg.Full Time	148,544				
TW - Operations	Fringe Benefits (Dept.)	49,018				
<b>Total Expenses</b>		<b>247,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fringe Benefits Recovery	Automated Fringes Recovery	(49,018)				
	<b>Total Revenues</b>	<b>(49,018)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>198,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Transit Windsor	TW - Operations	Operator	Regular Full-Time	2.0
			<b>Total:</b>	<b>2.0</b>

Budget Issue #	2026-0114	Stage	Proposed
CLT Office	Economic Development	Classification	[1] Budget Increase
Department	Transit Windsor	Category	[F] Revenue Reduction
Division	Transit Operations	Status	Public

## Decrease to Provincial Gas Tax Program Funding Budget

This issue seeks to align the 2026 Budget with the current Gas Tax Funding allocation (2024-2025). The 2025/26 Gas Tax amounts have not yet been communicated by the province.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Gas Tax funding formula is based on a 70/30 split between ridership and population, and was developed following consultations with large and small municipalities who wanted a formula that strikes a fair balance between the needs of large established systems and those of smaller municipalities, while accommodating the needs of high growth areas.

The factors that determine Gas Tax allocations are updated annually as the program is rolled out one year at a time. The factors that determine the allocations include:

- Annual funding envelope, which is based on the number of litres of gasoline sold in the province in the previous provincial fiscal year;
- The population of the participating municipalities; and
- The transit ridership of the participating municipalities

Municipalities receiving Provincial Gas Tax funding are required to allocate these funds toward public transit priorities including infrastructure upgrades, fleet expansion, service enhancements, fare strategies and accessibility improvements.

Transit Windsor's current Provincial Gas Tax Budget is \$5,540,356 (which includes a portion that goes to Handi-Transit). As per the most recent provincial Gas Tax revenue announced in March 2025, Transit Windsor's Gas Tax allocation is \$4,462,356, a reduction of \$943,841.

### Risk

#### Ontario Provincial Gas Tax

	2021/2022	2022/2023	2023/2024	2024/2025
Funding	\$4,537,529	\$4,328,197	\$4,462,356	\$4,462,356

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	TRANSFER From Reserve Funds	943,841				
	Total Revenues	943,841	0	0	0	0
	Net Total	943,841	0	0	0	0

Budget Issue #	2026-0118	Stage	Proposed
CLT Office	Economic Development	Classification	[1] Budget Increase
Department	Transit Windsor	Category	[F] Revenue Reduction
Division	Transit Sales & Customer Service	Status	Public

## Ontario Works Bus Pass Revenue Reduction

As a result of changes announced by the Ontario Government regarding Ontario Works (OW) Employment Related Expenses Funding, which provided funds for bus passes to eligible Ontario Works clients, a reduction in revenue of \$731,000 is expected.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

In August 2023, the City was notified that the Ontario Government announced that funds supporting employment related activities through the Ontario Works (OW) program would be shifted from Employment Services Transformation to Employment Ontario. This new model was implemented in January 2024. It was expected that there may be some funding to cover bus passes for some eligible clients under the new model. However, nothing has been communicated since. OW clients have since been encouraged to access the Affordable Pass Program (APP) Clients may receive some funding from OW to offset a portion of the APP, if eligible. As anticipated, the number of eligible clients has been significantly reduced. This budget issue reflects that funding loss based on 2025 actuals as at June 30/2025.

Bus passes issued under mandatory benefits for medical-related transportation are still being issued to clients. Budget Issue# 2024-0263 and Budget Issue# 2025-0113 partially addressed the revenue reduction.

The net revenue loss as a result of Provincial policy change is estimated at \$731,000.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	Transit Revenue	731,000				
	<b>Total Revenues</b>	<b>731,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>731,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0119	Stage	Proposed
CLT Office	Economic Development	Classification	[1] Budget Increase
Department	Transit Windsor	Category	[F] Revenue Reduction
Division	Transit Sales & Customer Service	Status	Public

## U-Pass Revenue Decrease

Based on an agreement between The Corporation of the City of Windsor and the UWSA, GSS, and OPUS, (the student union bodies at the University of Windsor), the parties agreed that an annual rate increase of 3.4% will apply to student bus passes effective September 1st of each year. However, there has been a decline in student ridership in the past year, coinciding with the change in the immigration rules affecting the international students. The decline in student ridership rates is anticipated to continue in 2026.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The U-Pass Program provides students at the University of Windsor with a discounted semester pass for Transit services. The current renewed U-Pass rate generates approximately \$4M in annual revenue for Transit Windsor. Based on the newly executed agreement between the City of Windsor and the UWSA, GSS, and OPUS, effective September 1, 2026, the current rate structure will be as follows:

\$101.57 Returning undergraduate students  
\$158.24: New undergraduates and all GSS Students;  
\$213.71: Summer Students.

These rates will increase by 3.4% effective September 1 of each year.

Transit Windsor has seen a decline in student ridership, coinciding with the change in the immigration rules affecting the international students. The reduction in student ridership rates is anticipated to continue in 2026. This has resulted in a projected decrease in 2026 U-Pass revenue of \$613,340.

The agreement with the University of Windsor Students Alliance Student (UWSA) also included a provision for commission to be paid to the UWSA for services related to the U-Pass at a rate of 2% of the fees collected. As a result of the decreased revenue, there will be a corresponding decrease to the commission payable to the UWSA which is estimated at \$15,400.

Therefore, the net revenue decrease from U-Pass is budgeted at \$597,940.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	Transit Revenue	613,340				
	<b>Total Revenues</b>	<b>613,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW-Sales & Customer Service	Commissions Expense		(15,400)			
	<b>Total Expenses</b>	<b>(15,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>597,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0153	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Transit Windsor	Category	[H] Line Item Reduction
Division	Transit Maintenance	Status	Public

## Transit Windsor Fuel Market Rate Decrease

This budget issue reflects an update to the current fuel budget. Based on the average of Jan-June 2025 prices, Administration recommends adjusting the per litre fuel pricing budget to \$1.092 for diesel and \$1.078 for unleaded (E10) fuels. The 2025 per litre fuel pricing is set at \$1.30. These rates are consistent with other City Departments.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The 2025 approved budget for diesel fuel was set at \$1.30 per litre. Based on a projected 3,548,586 litres of diesel to be consumed in 2025, every \$0.01 deviation from the budget figure of \$1.30 per litre translates to a price variance of approximately \$35,283.

Based on the Jan-June 2025 average fuel price, Administration recommends adjusting the per litre fuel pricing budget to \$1.092 for diesel and \$1.078 for unleaded (E10) fuels. These rates are consistent with other City Departments. Based on this, Administration is recommending a decrease to the fuel budget of \$738,400.

It should also be noted that fuel prices continue to be difficult to predict. As with any forecast of a commodity's price for an entire year, variances are likely to occur due to unforeseen price fluctuations.

### Transit Windsor Fuel Expense

	Budget	Actuals	Variance	% Committed
2021 (Note 1)	\$3,008,120	\$2,259,533	\$748,586	75.1%
2022 (Note2)	3,923,782	4,480,664	(\$556,882)	114.2%
2023	4,954,607	\$4,750,713	\$203,894	95.9%
2024	\$6,207,606	\$4,328,067	\$1,879,538	69.7%
2025* projected (Note 3)	\$4,837,737	\$4,141,120	\$696,617	85.6%

Note 1: The 2021 variances included COVID-19 surpluses related to decreased fuel consumption and a NON-COVID-19 related surplus related to pricing.

Note 2: The 2022 year-end variance is projected as a deficit due to the increased fuel rates.

Note 3: The 2025 projections are based on actuals as of August 31st, 2025.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fleet Maintenance	Motor Fuels	(738,400)				
	<b>Total Expenses</b>	<b>(738,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(738,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0170	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Transit Windsor	Category	[H] Line Item Reduction
Division	Transit Operations	Status	Public

## Contractual Decreases

As per the existing ATU Collective Agreement for the timeframe October 1, 2023 to December 31, 2027, there were numerous net reductions requiring budget adjustments for 2025 and 2026. This budget issue addresses the financial impact of the outcome of this process.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This budget issue stems from the ATU Collective Agreement covering the period from October 1, 2023, to December 31, 2027. While the 2024 impacts were already addressed, the financial implications for 2025 and 2026 were not included in prior budget planning and are now being incorporated into the 2026 Operating Budget. This budget issue addresses the financial impact of the outcome of this process.

The key reasons for this cost reduction are skilled trades premium adjustments, Phased-In Premium increases, Wage Step increments, Float Day entitlements for Regular Full Time (RFT) employees, policy changes on Doctor's Notes and Union Time off adjustments.

These savings reflect net reductions in wage-related expenses across Transit Windsor operations. The annual cost reduction for 2025 and 2026 to Transit is estimated at \$539,576.

Any additional impacts arising from future contract changes or operational needs will be addressed in subsequent budget cycles or through City Corporate provisions.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Facility Maintenance	Other Pay	(1,436)				
Fleet Maintenance	Other Pay	(12,208)				
Fleet Maintenance	Shift Differential	56,897				
Fleet Maintenance	Transit-Union Time Off	(18,360)				
TW - Operations	Other Pay	(58,174)				
TW - Operations	Phased in Wage Step Increments	(463,455)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	Transit-Union Time Off	(42,840)				
	<b>Total Expenses</b>	<b>(539,576)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(539,576)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0298	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Transit Windsor	Category	[H] Line Item Reduction
Division	Transit Maintenance	Status	Public

## FareBox Upgrades Reserve Fund Transfer

Transit Windsor currently has an annual transfer budget of \$34,000 to the Farebox Upgrades Reserve Fund, which is intended to fund expenses related to future, on-going replacements and repairs of the fareboxes.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

In the 2019 Operating Budget (Budget Issue #2017-0071), Transit Windsor established an annual transfer of \$34,000 to a dedicated FareBox Upgrades Reserve Fund. This fund was created to support future replacements and repairs of fareboxes.

As of the latest update, the reserve fund has a balance of \$528,507.

The department is recommending pausing the annual transfer of \$34,000 to this Reserve Fund.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	TRANSFER to Reserve Fund	(34,000)				
	<b>Total Expenses</b>	<b>(34,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(34,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0111	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Transit Windsor	Category	[I] Revenue Increase
Division	Transit Operations	Status	Public

## St. Clair College SaintsPass Revenue

Based on a new agreement between The Corporation of the City of Windsor and St Clair Student Representative Council (SRC) that went into effect as at September 1, 2025, the parties agreed to a new rate per semester for students. In addition, the rate will be increased effective September 1 of each year based on the higher of the fixed Consumer Price Index (CPI) of 3.5% or the annual Transportation CPI of the previous year.

Recommendation: Recommended

One-Time Funding: N/A

### Issue Detail

The SaintsPass Program offers discounted semester transit passes to St. Clair College students, under an agreement between the City of Windsor and the St. Clair Student Representative Council (SRC).

The current SaintsPass is \$274.33 per semester (i.e. \$823.00 per academic year) and generates revenue of \$3,367,036 (based on Q2 Operating Budget Variance). Based on section 3.2 of the newly executed agreement between the City of Windsor and St Clair Student Representative Council (SRC), the new rates effective September 1, 2026 will be as follows:

Semester Rate : \$283.93  
Annual Rate : \$851.79

These rates will increase annually effective September 1 of each year by the higher of the fixed Consumer Price Index (CPI) of 3.5% or the annual Transportation CPI of the previous year.

The projected revenue increase due to the SaintsPass rate increase is estimated at \$1,228,700.

The agreement with the St. Clair Student Representative Council (SRC) also included a provision for commission to be paid to the SRC for services related to the SaintsPass at a rate of 2% of the fees collected. As a result of the increased revenue, there will be an accompanying increase to the commission payable to SRC which is estimated at \$29,800.

Accordingly, the net revenue increase from SaintsPass is budgeted at \$1,198,900.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	Transit Revenue	(1,228,700)				
	<b>Total Revenues</b>	<b>(1,228,700)</b>	0	0	0	0

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW-Sales & Customer Service	Commissions Expense	29,800				
	<b>Total Expenses</b>	<b>29,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(1,198,900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0113	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Transit Windsor	Category	[I] Revenue Increase
Division	Transit Operations	Status	Public

## Annual Fare Increase

Given continued inflationary pressures, the department recommends implementing increases at a minimum of 5%, with the regular cash fare increasing by 7% from \$3.75 per fare to \$4.00. An implementation date of April 1, 2026 is being recommended.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Through a consultant, Transit Windsor undertook a fare structure review in 2019. As a result of that review, Administration recommended the implementation of the following Fare Strategy Plan effective in 2020. This recommended policy was approved by City Council on October 7, 2019 through Council Resolution # 521/2019.

In this Operating Budget, the department is recommending fare increases , with a target implementation date of April 1, 2026. All fares are rounded up to the nearest dollar for customer convenience and operating efficiencies (less coin handling). Other transit properties are also facing similar pressures for fare increases to cover corresponding inflationary increases.

The total impact of these increases is estimated at \$898,500. Given the financial impacts of the fare changes are estimates at this time, revenue will continue to be monitored and additional adjustments will continue to be made through the operating budget process in future years, if necessary.

It should be noted that the fare increase may result in the reduction of rides resulting in a slight reduction in overall revenue. This financial impact is hard to project at this time. The department will continue to monitor the variance and address it in the future operating budgets.

Year	Budget	Fare Revenue Actuals	Surplus/(Deficit)	% Committed
2021 (Note1)	\$15,351,853	\$5,368,239	(\$9,983,614)	35.0%
2022 (Note1)	\$16,450,792	\$9,805,068	(\$6,645,724)	59.6%
2023 (Note 1)	\$18,263,646	\$14,718,205	(\$3,545,441)	80.6%
2024	\$18,099,576	\$16,549,981	(\$1,549,595)	91.4%
2025* projected (Note2)	\$21,768,052	\$17,721,052	(\$4,047,000)	81.4%

Note 1 : 2021 and 2022 revenue deficit is due to COVID-19 impacts.2023 Transit did not resume full service until Sep 2023.

Note 2 : 2025 projected deficit is as per Q3 2025 operating variance .

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	Transit Revenue	(898,500)				
	<b>Total Revenues</b>	<b>(898,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(898,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0152	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Transit Windsor	Category	[I] Revenue Increase
Division	Administration - Transit Windsor	Status	Public

## Increase to Advertising Revenue

Transit Windsor receives advertising revenue from Streetseen Media monthly, for advertising space on Transit Windsor's buses and shelters. The annual revenue budgeted for these items should be increased for 2026 by \$27,500, based on a recent contract renewal.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Transit Windsor earns monthly advertising revenue through contracts with Streetseen Media, which manages ad placements on Transit buses (Fleet) and Transit shelters.

The 2026 contracts for Transit Bus/Fleet and Shelter advertising shows an annual revenue of \$242,320 and \$52,680 respectively for a total of \$295,000. The Transit operating budget therefore requires an increase in the revenue lines to properly align budget with actuals. The incremental revenue increase is estimated at \$27,500.

	Fleet Advertising		Shelter Advertising	
Year	Budget	Actuals	Budget	Actuals
2022	\$190,000	\$200,000	\$45,000	\$45,000
2023	\$210,000	\$0.00	\$45,000	\$0.00
2024	\$220,000	\$216,666	\$47,500	\$47,499
2025( projected)	\$220,000	\$230,000	\$47,500	\$50,000

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Corporate Services	Advertising Revenue	(22,320)				
TW - Planning	Advertising Revenue	(5,180)				
	<b>Total Revenues</b>	<b>(27,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(27,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0172	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Transit Windsor	Category	[I] Revenue Increase
Division	Transit Operations	Status	Public

## New Smart Card Fee

Transit Windsor is proposing the introduction of a new smart card fee of \$6.00 per card for newly issued cards once the new fare management system is implemented.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Transit Windsor is recommending the introduction of an updated smart card fee for newly issued physical smart cards only. The new smart cards for the new fare management system are more costly than the existing cards. During the transition from the old smart cards to the new cards, those will be replaced at no cost, should a passenger want to renew their 15- or 30-day bus pass. Most of the public will transition to the new mobile technology where their bus pass is stored on their mobile device and using the new on-board validators or use the open payment technology where any rider can tap their physical credit/debit card on the validator or utilize their mobile device. For anyone using the mobile technology, there is no added cost of a card.

The cost of \$6.00 per new card is meant to recover production and administration costs, prevent fraud, and encourage riders to keep their card safe, without making it prohibitively expensive. Each card incurs costs for manufacturing, personalization, and distribution. The new fee helps recover these costs rather than placing the burden on the taxpayers and the other riders to subsidize these cards.

The current cost of the existing cards, being phased out is \$1.15 per card plus \$5.25 for the photo I.D. Photos on cards will no longer be used with the new fare management system. The fees mentioned above for the old cards will be removed from the user fee schedule once the new Fare Management goes live.

It is difficult to estimate the revenue at this stage. Any future revenue related impact will be addressed in future Operating budget.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	Transit Revenue	(1)				
	<b>Total Revenues</b>	(1)	0	0	0	0
	<b>Net Total</b>	(1)	0	0	0	0

Budget Issue #	2026-0173	Stage	Proposed
CLT Office	Economic Development	Classification	[2] Budget Reduction
Department	Transit Windsor	Category	[I] Revenue Increase
Division	Transit Operations	Status	Public

## New Smart Card Replacement Fee

Transit is recommending a replacement fee of \$10 for new smart cards that are lost, stolen or damaged as part of its transition to a new fare management system.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Transit is recommending a \$10 replacement fee for new smart cards that are lost, stolen or damaged. The smart cards for the latest fare management system cost more than the existing smart cards. The replacement fee is intended to cover manufacturing and technology costs, discourage intentional misuse and prevent fraud and backend administrative costs. Smart cards contain an embedded microchip and antenna (RFID and NFC) that stores encrypted data. Each of these cards costs money to manufacture, personalize and distribute. If replacement cards were free, people could repeatedly lose cards to exploit discounts, reset balances, and transfer discount passes. There is an administrative cost to processing a lost, stolen or damaged card, which this fee helps cover.

The replacement fee is meant to cover production and administration costs, encourage riders to keep their cards in good condition, and prevent fraud, all while not making the card prohibitively expensive. Many riders will transition their passes and fare media to their mobile devices with our new system along with utilizing open payment options of tapping their physical debit/credit cards or their mobile devices on the new on-board validators.

It is difficult to estimate the revenue at this stage. Any future revenue related impact will be addressed in future Operating budget.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
TW - Operations	Transit Revenue	(1)				
	<b>Total Revenues</b>	(1)	0	0	0	0
	<b>Net Total</b>	(1)	0	0	0	0

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Budget Issue #	2026-0038	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Engineering	Category	[I] Revenue Increase
Division	Corporate Projects	Status	Public

## Adjust Recoveries from Capital Projects - Engineering Department

As a result of 2026 salary and wage adjustments, an adjustment to staff recoveries from capital projects is required.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

A proportionate share of the salaries and fringes for positions under the Office of the City Engineer and the Engineering Department are recovered from Capital Projects. The capital recoveries for Engineering require adjusting due to updated salary figures resulting from employee movement within existing pay bands and annual salary increases. This is consistent with the methodology used in prior years.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Office of the City Engineer	Recovery of Fringes INTERNAL	(1,235)				
Office of the City Engineer	Recovery of Salaries- INTERNAL	(3,742)				
Corporate Projects	Recovery of Fringes INTERNAL	(22,551)				
Corporate Projects	Recovery of Salaries- INTERNAL	(68,337)				
Design	Recovery of Fringes INTERNAL	(27,425)				
Design	Recovery of Salaries- INTERNAL	(83,105)				
Development	Recovery of Fringes INTERNAL	(21,760)				
Development	Recovery of Salaries- INTERNAL	(65,940)				
Geomatics	Recovery of Fringes INTERNAL	(11,740)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Geomatics	Recovery of Salaries-INTERNAL	(35,574)				
Right of Way	Recovery of Fringes INTERNAL	355				
Right of Way	Recovery of Salaries-INTERNAL	1,077				
	<b>Total Revenues</b>	<b>(339,977)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(339,977)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0039	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Engineering	Category	[I] Revenue Increase
Division	Administration - Engineering	Status	Public

## Adjust Recoveries from Wastewater & Stormwater Budgets - Engineering Dept.

As a result of 2026 salary and wage adjustments, a corresponding increase in Staff Recoveries from Sanitary & Stormwater Sewer Surcharge Budget is required.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

A proportionate share of the salaries and fringes for positions under the Office of the City Engineer and the Engineering Department are recovered from Wastewater and Stormwater Revenue. This issue adjusts the salary and benefit figures resulting from employee movement within existing pay bands and salary increases. On an annual basis, as part of this exercise, staff recovery percentages are also reviewed department wide and adjusted to better represent actual time spent on implementation of sanitary and storm infrastructure improvements. This is consistent with the methodology used in prior years.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Office of the City Engineer (Sewer Surcharge)	TRANSFER to Current Fund				6,866	
Office of the City Engineer (Storm Water)	TRANSFER to Current Fund					4,578
Development (Sewer Surcharge)	TRANSFER to Current Fund				(15,136)	
Development (Storm Water)	TRANSFER to Current Fund					(23,020)
Geomatics (Storm Water)	TRANSFER to Current Fund					5,602
Right of Way (F28)	TRANSFER to Current Fund				19,195	

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Right of Way (F32)	TRANSFER to Current Fund					101,650
	<b>Total Expenses</b>	0	0	0	10,925	88,810
Office of the City Engineer	Stormwater Surchrg Recoveries	(4,578)				
Office of the City Engineer	Wastewater Recoveries	(6,866)				
Development	Stormwater Surchrg Recoveries	23,020				
Development	Wastewater Recoveries	15,136				
Geomatics	Stormwater Surchrg Recoveries	(5,602)				
Right of Way	Stormwater Surchrg Recoveries	(101,650)				
Right of Way	Wastewater Recoveries	(19,195)				
	<b>Total Revenues</b>	(99,735)	0	0	0	0
	<b>Net Total</b>	(99,735)	0	0	10,925	88,810

Budget Issue #	2026-0040	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Engineering	Category	[I] Revenue Increase
Division	Right of Way	Status	Public

## User Fee Adjustments for Engineering Department

This budget issue recommends adjustments to the majority of the existing user fees for Engineering found on the Engineering User Fee Schedule. All fee adjustments are a result of increased costs and anticipated CPI for 2026 and range from 2.0% to 3.0%. The net revenue increase for all fees for all funding sources is \$27,780.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This budget issue recommends increases most of the fees for Engineering as well as any associated revenue increases applicable. User fees include those on the User Fee Schedules for the department.

The total revenue increases applicable for all fees contained on the User Fee Schedule is \$27,780, all funding sources.

#### NEW - PRIVATE DRAIN CONNECTION (PDC) ADMINISTRATION FEE (PDC Replacement Program)

In 2023, Council approved (CR230/2023) amendments to the delegation of authority bylaw to incorporate PDC sewer agreements into the Engineering Department's regular business process. A new fee called "PDC Administration Fee" is being proposed in order to recover staff time with the creation and administration of the agreements related to the PDC replacement program. Under this fee, a PDC administration fee will be collected on the property owner's property taxes or by invoice. The Legal Department currently charges a fee for the preparation of all their legal agreements.

#### NEW - IMPERVIOUS AREA LAYER

The Impervious Area layer plays a central role in the City of Windsor's Stormwater Financing Project, which was launched in 2025 to create a fairer and more sustainable funding model for stormwater infrastructure. The Impervious Area Layer is a foundational dataset in urban planning, environmental management, and infrastructure development. Its integration into GIS workflows enables data-driven decisions that support sustainability, resilience, and equitable resource allocation. A new fee called "Impervious Area Layer" is being proposed in response to requests from external agencies to supply them with the Impervious Area Layer product.

Should all submitted fee changes and additions be approved, Administration expects to have them implemented and running in our systems 30 to 60 days after approval of this budget item, allowing time for a notice of fee increase.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Geomatics	Other General Revenue	(3,000)				
Right of Way	Licenses & Permits	(24,780)				
	<b>Total Revenues</b>	<b>(27,780)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(27,780)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0047	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Engineering	Category	[I] Revenue Increase
Division	Right of Way	Status	Public

## Local Improvement Flat Rate User Fee Adjustments

This issue recommends adjustments to the existing user fees for Sanitary Sewer, Storm Sewer and Private Drain Connections under the local improvement flat rates and the private drain connection flat rate as part of construction projects based on cost recovery.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

Local Improvement Flat Rates (Sanitary Sewer, Storm Sewer, and Flat Rate Drain Connection Fee) - Adjustments are based on actual costs to provide services, including increased fees and adjustments to related revenue budgets to ensure accuracy of cost recoveries.

### Local Improvement Flat Rate User Fees

FEE / SERVICE	2025 FEE	2026 FEE	UNIT OF MEASURE
Local Improvement Flat Rate - Sanitary Sewer	\$448	\$500	per linear metre property frontage
Local Improvement Flat Rate - Storm Sewer	\$412	\$480	per linear metre property frontage
Private Drain Connection Installation Flat Rate	\$3,946	\$4,000	per connection

Should all submitted fee changes be approved, Administration expects them implemented and running in our systems 30 to 60 days after approval of the 2026 User Fee Schedule, allowing for required notice of fee increases.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Right of Way	TRANSFER to Capital Fund	15,954				
	<b>Total Expenses</b>	<b>15,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Right of Way	User Fees- External	(15,954)				
	<b>Total Revenues</b>	<b>(15,954)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0248	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Engineering	Category	[I] Revenue Increase
Division	Geomatics	Status	Public

## Increase GIS Surcharge

This budget issue recommends an increase to GIS User Fees to recover expenses to keep current with Geographic Information Services (GIS) technologies.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

As technology evolves, the capabilities of Geographic Information Services (GIS) platforms have expanded dramatically, enabling real-time data visualization, predictive analytics, and integration with other enterprise systems. These advancements are not just technical upgrades; they represent transformative shifts in how municipalities operate, make decisions, and deliver services to the public.

The demand for GIS services has grown exponentially as departments increasingly rely on spatial data to inform policy, optimize workflows, and improve service delivery. This reflects not only the growing demand for spatial data and analysis across City operations, but also the increased reliance on GIS to enable evidence-based decision-making, operational efficiency, and the evolution of GIS from a single application supporting executive-level data visualization (Executive Information System), into a foundational enterprise system at the City of Windsor. This reliance brings with it a corresponding need for robust infrastructure, skilled personnel, and continuous software and hardware upgrades to avoid operational risks when GIS performance falters or the infrastructure is strained. The GIS team not only maintains the foundational systems but also ensures data integrity, security, and accessibility across the organization. These responsibilities require sustained investment, especially as outages or slowdowns in the GIS environment and infrastructure have immediate and measurable impacts, delaying service requests, disrupting interdepartmental workflows, and affecting data-dependent decision-making across the corporation. An increased investment is further required to stay ahead of and integrate emerging technologies such as AI-driven geospatial analysis, 3D mapping, and mobile GIS applications that become standard expectations for supporting service delivery and operational workflows in the municipal sector.

In 1998, the 5% GIS Surcharge was first applied to departments that generated revenue from a variety of permits, as it was recognized that many internal GIS related applications and enhancements would be able to provide departments with timely and efficient information, which translates into better service to the public and taxpayer. The 5% rate remained in effect until 2016, when it was increased to 7%. Administration recommends an increase in the GIS Surcharge to 8.5% at this time. The proposed increase in GIS service surcharges aligns strategically with the municipality's transition to Microsoft 365, the rapid integration of AI-driven tools, and the development of the City's asset management plan, the emerging integration of the usage of GIS based tools for daily work and decision making by the Operations Division, and the expanded demand for municipalities to provide Open Data services to the public. Each of these new developments in the adoption and integration of GIS technology significantly amplify the demand for spatial data, analytics, and system interoperability supported by the GIS team.

The notable tools and key City initiatives that rely on GIS technology include, but are not limited to;

- The internal Executive Information System (EIS) application - the GIS department develops and maintains the corporate EIS applications that is used organization wide by City staff in their daily workflows to support revenue generating operations and programs at the City.

- The Stormwater Financing Program - GIS is used to calculate, verify, and assign impervious areas to properties using aerial imagery and parcel data. Disputed areas are resolved using spatial analysis tools built into custom web applications used by City clerk and permitting staff. This system is directly tied to revenue collection and property billing accuracy through the program.

- Cloud Permit Permitting Platform - GIS is used to provide property information and digital representation of the property lines to the platform that is used by the City of Windsor to receive and process building and development permit applications.

- Private Drain Connection Permit Applications - GIS tools are essential for managing private drain connection permit applications and the revenue generated from them.

- IT service and system integrations - GIS integrates with other corporate database systems like the AMANDA property database to provide property information, and the Hansen asset database to provide infrastructure information. Much of the information found in these databases relies on GIS to provide or collect it.

- Aerial Photography - the GIS team is responsible for managing the capture, quality assurance, and hosting of aerial imagery for the City of Windsor such that it is available for use and viewing by all City staff.

- Open Data Services and Applications - the GIS team is responsible for the hosting and maintenance of the City of Windsor's open data catalogue such that the externally viewed data and applications can be used by both staff and the public to access property, infrastructure, aerial photography, and more to assist them in inquires and gathering needed information for permit applications.

Examples of tools that use this technology include the internal EIS application (Executive Information System), many fields found in the Amanda Property Database, MappMyCity and its various externally viewed mobile applications that can be used by both staff and the public to access property, infrastructure, aerial photography, and more.

GIS Surcharge Fees collected over 2023 and 2024 increased dramatically, due to construction of the EV plant. Although the numbers have dropped off with construction completed, it is expected that building will be slightly higher, due to the housing needs of new residents brought on by the expanded job market.

Building Services has budgeted \$6,718,263 for building permits for 2026. As the majority of GIS Surcharge fees collected are through building permits, it has been determined that the best approach for projecting GIS Surcharge revenue is based on the expected revenue from building permits.

2026 Building Permits Budget  $\$6,718,263 \times 8.5\% = \$571,052$  GIS Surcharge

2026 GIS Surcharge Budget	\$571,052
2025 GIS Surcharge Budget	(\$377,078)
INCREASE TO GIS SURCHARGE BUDGET	\$193,974*

\*The GIS fee is applied as a percentage of the permit fee collected. Therefore, the Engineering Department automatically receives a percentage of any associated annual permit increases applied by the permitting departments. As a result, the increase in GIS fee from 7% to 8.5% equates to a roughly 50% increase in projected revenue for 2026.

It should also be noted that if approved, IT will need to make resources available to make changes to permit totals in Amanda and Cloudpermit and that new totals will need to be edited for all related Schedule of Fees products for Public Works (Geomatics, Infrastructure, Development and ROW, Building Department Fees, Planning Act Fees and Fire Services Lawyers Letters Fees).

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Geomatics	GIS User Fees	(193,974)				
	<b>Total Revenues</b>	<b>(193,974)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(193,974)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0319	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Engineering	Category	[I] Revenue Increase
Division	Right of Way	Status	Public

## Annual Recovery of Forfeited Indemnity Fees

This budget issue recommends an annual review and claiming of forfeited indemnity deposits from permits issued by the Engineering Department - Right-of-Way Division for work in the right-of-way that have expired.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The City of Windsor collects indemnity fees, for permits issued by the Engineering Department - Right-of-Way Division for works in the public right-of-way. Permit holders are responsible to schedule a final inspection to complete a permit. The Administrative Inspectors attend the site, verify all work has been completed and confirm that there is no other damage within the right-of-way. If these conditions have been satisfied, the indemnity fee is refunded. It should be noted that after permits are obtained, it is the owner's responsibility to complete the permit process.

Expiration of permits ranges from one day to a maximum of five (5) years depending on the type of permit issued.

By-law 25-2010 requires as follows:

Section 10.4 - The Permit shall be valid until the date it expires, as outlined on the Permit. To extend the granted permission, the Permit Holder must request that a new Permit be issued, that the original Permit be closed, and that the security or deposit be returned.

Section 10.6 - Every Permit Holder shall, forty-eight (48) hours before commencing the works for which the Permit is issued, give notice to the departments, companies, agencies and Utility companies as set out in the Permit, indicating the area of the works and the time the works shall be undertaken. A Permit may be revoked by the City Engineer and the indemnity fee forfeited to the City, if the work is incomplete after the Permit expiry date and a Permit has not been renewed.

The Amanda permitting system is able to track outstanding permits so that inspectors can follow up regularly. Furthermore, permit holders now receive a letter prior to the expiry of permits notifying them that the indemnity fee will be considered forfeited should it not be finalized prior to the expiry date. A subsequent letter is sent at the time the permit has expired notifying the permit holder the indemnity fee has been retained by the City. Finally, all permits contain language notifying the permit holder that any permits not finalized within a specified time from the date of issuance will not have their indemnity fees returned.

The City is in a legal position to claim forfeited indemnity fees as proposed above and there is no legal requirement to allocate funds to any particular account.

This issue recommends the Engineering Department - Right-of-Way Division conduct an annual review of permits that have been expired for greater than one (1) year. The indemnity fees for these permits will be considered forfeited and will be transferred to the department as revenue to fund the administration of permits.

Indemnity fees for all permits issued up to and including December 31, 2010 have been previously claimed in accordance with CR207/2018. Based on an average of outstanding forfeited indemnity fees for permits issued between 2011 and 2019 it is anticipated that \$70,000 in revenues may be realized on an annual basis.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Right of Way	Other General Revenue	(70,000)				
	<b>Total Revenues</b>	<b>(70,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(70,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0037	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[3] Budget Enhancement
Department	Engineering	Category	[M] Service Enhancement
Division	Corporate Projects	Status	Public

## Temporary Project Coordinator Position

The Project Coordinator position manages & executes construction projects on city owned facilities to renew, replace or expand building assets & systems due to failure, end of life or change in service delivery. Working within the Corporate Projects Division of the Engineering Department, the Project Coordinator carries out projects funded both within the Department and by other Departments who require construction management services. In recent years, the demand for these services has increased and the number of construction projects has grown. The creation of one temporary full time position (funded from the capital program) will meet the immediate need for 2026 and allow the department to assess whether a permanent full time position will be warranted and requested in the future.

**Recommendation:** Recommended

**One-Time Funding:** NA

### Issue Detail

The Project Coordinator carries out construction projects on a wide variety of City facilities. Examples of recent projects include the renovation of multiple Public Works facilities to allow for growth and consolidation, the replacement HVAC systems at Huron Lodge, repaving parking lots at the WFCU Centre, replacement of the trench drains at the Crawford Yard Garage, upgrades to the City wide building automation system, the restoration of our signature heritage facilities - Willistead, Mackenzie Hall, Capitol Theatre, and many more.

Council has recognized that historical capital funding for facility maintenance & improvements has been deficient. Council responded by adopting the Asset Management Plan which has established a funding model that will deliver increased Capital dollars allocated to Facility maintenance & renewal over the coming years. Additional funding translates to additional tenders & projects that will need effective & efficient management by the Project Coordinator.

The number of construction projects executed each year is dictated by the available budget and staffing. Each Project Coordinator manages from 8 to 10 construction projects concurrently. Increasing the number of projects carried by each Project Coordinator is not recommended as it may impact to provide adequate oversight of their construction contracts to ensure that Consultants and Contractors are fulfilling their contractual obligations to the City of Windsor.

Should Council not approve this position, then funded projects will need be prioritized, with the lower priority projects being deferred until staffing resources become available. This deferral in time comes with the risk of further asset deterioration and potential asset failure which could disrupt the delivery of City services.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	12,825				
Corporate Projects	Salary-Temporary	91,597				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Corporate Projects	Fringe Benefits (Dept.)	12,825				
	<b>Total Expenses</b>	<b>117,247</b>	0	0	0	0
Corporate Projects	Recovery of Fringes INTERNAL	(12,825)				
Corporate Projects	Recovery of Salaries- INTERNAL	(91,597)				
Fringe Benefits Recovery	Automated Fringes Recovery	(12,825)				
	<b>Total Revenues</b>	<b>(117,247)</b>	0	0	0	0
	<b>Net Total</b>	<b>0</b>	0	0	0	0

Budget Issue #	2026-0041	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[3] Budget Enhancement
Department	Engineering	Category	[M] Service Enhancement
Division	Administration - Engineering	Status	Public

## Addition to Infrastructure Administrative Staff Compliment

The addition of two Clerk Senior positions would stabilize the administrative workforce, reduce operational costs associated with overtime and heavy workload requirements, and enhance the overall effectiveness of the Infrastructure Services capital program administrative requirements. The cost recovery funding model recommended for the addition of these positions ensures that this solution is financially sustainable while supporting the long-term operational success of the division.

**Recommendation:** Recommended

**One-Time Funding:** NA

### Issue Detail

In recent years, the Infrastructure Division has undergone significant changes in its administrative processes. Specifically, over the past couple of years, the functions of accounts payable, purchase order (PO) receipting, accounts receivable, and progress certificate management have been centralized. This shift has removed the responsibilities from operational areas such as Pollution Control, Public Works Operations, and Environmental Services, placing the full burden of these tasks on the Infrastructure Administration Division.

At the same time, considering unprecedented growth and economic development within the City, the division has experienced a sustained increase in capital project activity. This growth has led to a substantial rise in administrative workload, particularly in the creation and maintenance of progress certificates, invoice processing, billing, and cost recovery. These tasks are essential, not only for the smooth execution of projects, but also for ensuring compliance with the Construction Act and maintaining strong relationships with contractors, consultants, and vendors.

As this unprecedented growth continues, the division faces several challenges due to increased administrative demands. Staff are frequently required to work overtime to meet deadlines, which has contributed to higher turnover rates and reduced morale. The reliance on temporary staffing has further exacerbated the issue, leading to delays in payment processing and billing cycles. These delays pose a risk of financial penalties and reputational damage, as well as strained relationships with external partners.

To address these challenges, it is strongly recommended that two permanent full-time Clerk Senior positions be added to the Infrastructure Administration Division dedicated to supporting capital project administration to be funded through a cost recovery model applied to all Infrastructure capital projects. This approach ensures the long-term viability of the administrative function while supporting project execution and fulfilling the required financial processing functions while maintaining fiscal responsibility by not increasing the burden on the municipal tax levy.

The addition of these positions is expected to result in measurable cost savings such as reductions in overtime expenses and recruitment costs, as well as improved operational efficiencies. Although certain benefits, such as enhanced efficiency and risk mitigation, may be difficult to quantify, they are nonetheless impactful and contribute to the division's overall effectiveness.

The Infrastructure Administration Division currently processes a very high volume of accounts payable invoices, accounts receivable billings, construction progress payments, and other payments such as travel expenses and membership fees. The existing staff capacity is insufficient to manage this workload in a timely manner, resulting in missed opportunities to take advantage of early payment discounts and, in some cases, incurring late payment charges.

## Risk

Failure to approve the addition of these two Clerk Senior positions presents several risks. These can include non-compliance with vendor payment terms, missed early payment discounts, reputational damage due to delayed payments, and increased likelihood of financial penalties under the Construction Act. Furthermore, the ongoing strain on staff may lead to burnout and further turnover, ultimately causing delays in capital project execution due to administrative bottlenecks.

In conclusion, the proposed investment in two Clerk Senior positions will stabilize the administrative workforce, reduce operational costs, and enhance the overall effectiveness of Infrastructure Services capital program. The cost recovery funding model ensures that this solution is financially sustainable by not increasing the burden on the municipal tax levy and supporting the division's long-term operational success.

The following table represents costs incurred to the levy from January 1 to July 31, 2025 for Overtime and Temporary Pay for Clerk Senior positions. Heavy Workload costs are shown for two positions at one-half year each. Total cost for 2025 is \$137,266 which offsets the majority of the expense of the proposed addition of two Clerk Seniors.

### 2025 Cost Incurred to Municipal Levy

Year	Overtime / Temporary Pay	Heavy Workload (2 positions, 1/2 year ea)	Total
2025 (YTD)	\$66,714	\$70,552	\$137,266

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	39,686				
Infrastructure - Admin	PC & Maint. Allocation	2,000				
Infrastructure - Admin	Salary-Reg.Full Time	120,266				
Infrastructure - Admin	Fringe Benefits (Dept.)	39,686				
	<b>Total Expenses</b>	<b>201,638</b>	0	0	0	0
Infrastructure - Admin	Recovery of Fringes INTERNAL	(39,686)				
Infrastructure - Admin	Recovery of Salaries-INTERNAL	(122,266)				
Fringe Benefits Recovery	Automated Fringes Recovery	(39,686)				
	<b>Total Revenues</b>	<b>(201,638)</b>	0	0	0	0
	<b>Net Total</b>	<b>0</b>	0	0	0	0

Department	Dept ID	Position Title	Employee Class	FTE
Engineering	Infrastructure - Admin	Clerk Senior	Regular Full-Time	2.0
			<b>Total:</b>	<b>2.0</b>

Budget Issue #	2026-0108	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[3] Budget Enhancement
Department	Engineering	Category	[M] Service Enhancement
Division	Corporate Projects	Status	Public

## Addition to Corporate Projects Staff Compliment

Addition of one FTE Administrative Support Staff for Corporate Projects would provide secretarial and support services for the administration of major projects of corporate significance and free up existing administrative support staff in the Engineering Department to facilitate the delivery and governance of the increasing number of Capital Projects within the department. This position would be recovered from the capital program.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Engineering Department - Corporate Projects division is responsible for the administration and management of specific, individual, corporate building development projects, assets & facilities projects, and other non-building development projects of Corporate significance. With the significant growth of the Corporate Projects Division and as the number of Corporate projects of significance continues to grow, the need for a dedicated administrative support position has become a necessity.

On average over 60 individual projects are managed out of this Division at any given time, some of which are confidential in nature. Administrative support for the division is currently shared department wide with the majority of support being dedicated to capital project delivery within the Design, Development and Corporate Projects Divisions, representing more than \$625M in capital funding approved in principle in the next five (5) years. With this level of investment in major infrastructure and Corporate projects further administrative support will be necessary to provide the necessary oversight for spending and decision making in keeping with Corporate project management and governance models.

The requested Administrative Support position will be responsible for a variety of high level secretarial and support services in a fast-paced environment. This includes:

- Coordinating meetings
- Liaising with internal and external partners, customers, stakeholders, contractors, developers and agency representatives
- Accurately recording and transcribing minutes of meetings with internal and external client groups, contractors and developers
- Typing correspondence, reports and miscellaneous data
- Ensuring efficient dissemination and systematic follow-up of information
- Coordinating and maintaining project and operational file management
- Scheduling and monitoring the Corporate Projects team's schedules, etc.
- Back-up to other administrative staff within the Engineering Department

It is anticipated that this position would be rated as a Local 543, Classification 0.12, Step 2 similar to the former Local 543 Administrative Assistant position that reported to the Executive Director of Engineering as the duties would be similar. The department proposes 100% of the position's salary be recovered through charges to the Capital projects it provides support for. As this would be a new position a job evaluation would occur which may affect the rating of the position. Any resultant changes in the rate of pay would be dealt with as part of departmental budget adjustments.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	19,849				
Corporate Projects	PC & Maint. Allocation	1,000				
Corporate Projects	Salary-Reg.Full Time	60,133				
Corporate Projects	Fringe Benefits (Dept.)	19,849				
	<b>Total Expenses</b>	<b>100,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Corporate Projects	Recovery of Fringes INTERNAL	(19,849)				
Corporate Projects	Recovery of Salaries-INTERNAL	(61,133)				
Fringe Benefits Recovery	Automated Fringes Recovery	(19,849)				
	<b>Total Revenues</b>	<b>(100,831)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Engineering	Corporate Projects	Administrative Assistant	Regular Full-Time	1.0
			<b>Total:</b>	<b>1.0</b>

Budget Issue #	2026-0331	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[1] Budget Increase
Department	Pollution Control	Category	[B] Legislated
Division	Process Engineering Maint.	Status	Public

## Changes to Pollution Control Staff Compliment

The addition of a wastewater collections project engineer is required to meet provincial legislation mandating that municipalities have a designated overall responsible operation (ORO) for the City's entire sewage collection system. This position will be funded from the Wastewater Revenue budget.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This position will report to the Manager, Process Engineering and Maintenance. The position will assume similar duties as a Pollution Control Project Engineer but will be the Overall Responsible Operator (ORO) for the City's entire sewage collection system. The Ministry of Environment, Conservation and Parks (MECP) legislates that municipalities maintain a designated ORO for the sewage collection system on duty at all times. This new mandate is a similar requirement for the wastewater treatment plants which are required to have an ORO for each plant.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	45,024				
Process Engineer & Maintenance	PC & Maint. Allocation	1,000				
Process Engineer & Maintenance	Salary-Reg.Full Time	136,451				
Process Engineer & Maintenance (Sewer Surcharge)	TRANSFER to Current Fund				182,475	
Process Engineer & Maintenance	Fringe Benefits (Dept.)	45,024				
	<b>Total Expenses</b>	<b>227,499</b>	<b>0</b>	<b>0</b>	<b>182,475</b>	<b>0</b>
Process Engineer & Maintenance	Wastewater Recoveries	(182,475)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fringe Benefits Recovery	Automated Fringes Recovery	(45,024)				
	<b>Total Revenues</b>	<b>(227,499)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182,475</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Pollution Control	Process Engineer & Maintenance	Wastewater Collections Project Engineer	Regular Full-Time	1.0
			<b>Total:</b>	<b>1.0</b>

Budget Issue #	2026-0299	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Pollution Control	Category	[I] Revenue Increase
Division	Admin. - Pollution Control	Status	Public

## Increase to the Recovery from Wastewater & Stormwater Budget - Salaries & Wages

As a result of 2026 salary and wage increases, an adjustment to wastewater and stormwater recoveries is required.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The Pollution Control budget is fully recoverable from the wastewater and stormwater budget. This budget issue is as a result of changes to the salary and wage accounts for 2026. This issue will allocate this overall increase to the wastewater and stormwater reserves.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Pollution Control - Admin (Sewer Surcharge)	TRANSFER to Current Fund				13,336	
Environmental Quality Services (Sewer Surcharge)	TRANSFER to Current Fund				61,414	
LRPCP Operations (Sewer Surcharge)	TRANSFER to Current Fund				67,986	
LRWRP Operations (Sewer Surcharge)	TRANSFER to Current Fund				121,072	
Process Engineer & Maintenance (Sewer Surcharge)	TRANSFER to Current Fund				214,558	

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Pumping Station Operations	TRANSFER to Current Fund					46,003
Pumping Station Operations	TRANSFER to Current Fund				12,975	
	<b>Total Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>491,341</b>
Pollution Control - Admin	Wastewater Recoveries	(13,336)				
Environmental Quality Services	Wastewater Recoveries	(61,414)				
LRPCP Operations	Wastewater Recoveries	(67,986)				
LRWRP Operations	Wastewater Recoveries	(121,072)				
Process Engineer & Maintenance	Wastewater Recoveries	(214,558)				
Pumping Station Operations	Stormwater Surchrg Recoveries	(46,003)				
Pumping Station Operations	Wastewater Recoveries	(12,975)				
	<b>Total Revenues</b>		<b>(537,344)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>		<b>(537,344)</b>	<b>0</b>	<b>0</b>	<b>491,341</b>
						<b>46,003</b>

Budget Issue #	2026-0337	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Pollution Control	Category	[I] Revenue Increase
Division	LRWRP Operations	Status	Public

## Increase in Revenue Due to Change in Leachate Treatment Costing Methodology

A change from a flat rate method to a surcharge rate method is expected to generate additional leachate treatment revenue.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Research on leachate treatment costing methodologies by other municipalities revealed that a surcharge costing method ensures cost recovery and encourages consistent leachate quality. Consequently, a revised agreement with the Essex-Windsor Solid Waste Authority (EWSWA) proposes a base treatment rate framework for each landfill, including a surcharge for high-strength leachate, monitoring and compliance costs, administrative and operational overhead, and capital contributions for future upgrades. Specific terms for Landfill No. 1 and Landfill No. 3 will be detailed in the final agreement due to their differing cost-sharing arrangements, cost, quantity, and quality of leachate.

The updated agreement also introduces a new methodology for calculating base treatment rates for leachate and permeate. This involves determining the annual combined sewage rate by dividing the total annual operating cost of the LRWRP and LRPCP by the total annual volume treated, based on the previous year's actuals. An average factor for each landfill is calculated by comparing parameters under the sewer use by-law between regular influent and the leachate/permeate quality from Landfill #1 and Landfill #3. This factor is then multiplied by the combined sewage rate to provide a specific base treatment rate for each landfill.

For high strength leachate and permeate (that which exceeds sewer use by-law limits), additional charges are applied to cover the extra treatment required, ensuring that the costs are fairly allocated and encouraging high-quality leachate. This surcharge costing methodology ensures that treatment costs reflect the true impact on the sewage system and promotes better compliance with environmental standards.

The establishment of a formal agreement with the EWSWA for treating leachate and/or permeate from Landfill No. 1 and Landfill No. 3 will enable the City to establish the quantity and quality of leachate accepted, decrease the risk of non-compliance with the LRWRP's or LRPCP's ECA and ensure that the costs associated with treating leachate and permeate from the Landfills are appropriately covered. By establishing a high-strength leachate surcharge, the EWSWA is incentivized to maintain higher treatment standards, thereby reducing the frequency of over-strength loads and the associated costs.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
LRWRP Operations (Sewer Surcharge)	Other General Revenue				(100,000)	
	<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>
	<b>Net Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>

Budget Issue #	2026-0123	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[1] Budget Increase
Department	Public Works	Category	[B] Legislated
Division	Administration - Public Works	Status	Public

## Removal of Revenue Budget for County & City Recycling Program

The collection contract with the Essex Windsor Solid Waste Authority (EWSWA) for County recycling ended August 27, 2024 with Producers assuming responsibility for recycling collection in the Province of Ontario effective August 29, 2024. Non-eligible source (NES) recycling collection contract with EWSWA will end December 31, 2025, per Council approval in-camera June 9, 2025, CR268/2025. This budget issue eliminates City revenue budgets related to these services provided to EWSWA.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

This is a housekeeping issue to eliminate all related revenue budgets for the County Recycle contract with the Essex Windsor Solid Waste Authority, the NES collection contract with EWSWA, and the recycle collection service for the City as the contracts and responsibility for all services will conclude by December 31, 2025.

Budget adjustments were made to fully fund the new City Non-Eligible Sources (NES) Recycling program (BI 2026-0258) and expenditure budget savings are reflected in that budget issue.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
PW Operations - Admin	Other General Revenue	286,003				
Environmental Services	Recovery Of Expenses EXTERNAL	553,647				
	<b>Total Revenues</b>	<b>839,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>839,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0329	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[1] Budget Increase
Department	Public Works	Category	[B] Legislated
Division	Transportation - PW	Status	Public

## Changes to Public Works Staff Compliment

The conversion of a temporary Traffic locator to a permanent position and the reduction of one secretary position is brought forward for consideration to support legislated service requirements for signal and streetlight locating services in the Transportation Division. This change in structure will ensure that service requirements are met within the legislated timeframes to locate and mark onsite the City's traffic signal and streetlight electrical cables necessary to protect them from damage during excavation.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

In accordance with the Ontario Underground Infrastructure Notification System Act and O. Reg. 87/23: Construction Projects, persons and/or employers are required to ensure that all utilities in and near an area planned to be excavated are located and marked in advance on both public and/or private property. To achieve this, all locate requests are required to be submitted to Ontario One Call - a public safety administrative authority and the communication link between those wanting to dig and infrastructure owners. After submitting a locate request, Ontario One Call notifies the City and all other applicable infrastructure owners of planned excavation activities which may conflict with the planned excavation.

Upon receipt of a locate request notification from Ontario One Call, City must respond to locate requests for infrastructure it owns within the legislated timeframe and does so with the support of staff either within its Public Works - Operations Transportation Maintenance and/or Field Services divisions, both of which are independently dispatched as required to locate and mark onsite the City's buried sewer mains, and traffic signal and street light electrical cables respectively, necessary to protect them from damage during excavation.

In support of the Transportation Divisions existing in-house locating service requirement, three (3) Traffic Infrastructure Location Technicians (Transportation) (2 FTEs and 1 Temporary FTE), along with the support of one (1) Operations Data Technician (1 FTE) are currently relied upon to fulfill the City's regulated obligation. In 2024, a total of 10,842 streetlight and 1,735 traffic signal locates were completed, and in 2023, a total of 10,021 streetlight and 1,732 traffic signal locates were completed.

The elimination of a vacant Secretary (1 FTE) position within the Field Services Division is being proposed to largely offset the cost of a permanent locator in Transportation.

### Risk:

In accordance with the Ontario Underground Infrastructure Notification System Act and O. Reg 87/23: municipalities and all other utility owners are legally obligated to participate in the Ontario One Call system and provide utility locates for their infrastructure. These acts and regulation are in place to ensure public safety by preventing damage to underground utilities during excavation projects. Administrative penalties for failure to provide a timely utility locate can range from \$300 to \$1000 per occurrence. The Ministry of Labour can lay charges under the Occupational Health and Safety Act for violations related to locating underground utilities, with potential fines of up to \$500,000 for a corporation.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	5,545				
PW Field Services	PC & Maint. Allocation	(1,000)				
PW Field Services	Salary-Reg.Full Time	(51,925)				
Traffic Corridor Mgmt	Cell Phones	600				
Traffic Corridor Mgmt	Clothing - Uniforms	500				
Traffic Corridor Mgmt	Computer Software	1,200				
Traffic Corridor Mgmt	Computers - PCs	300				
Traffic Corridor Mgmt	Licenses	3,250				
Traffic Corridor Mgmt	PC & Maint. Allocation	1,000				
Traffic Corridor Mgmt	Salary-Reg.Full Time	68,723				
PW Field Services	Fringe Benefits (Dept.)	(17,135)				
Traffic Corridor Mgmt	Fringe Benefits (Dept.)	22,675				
<b>Total Expenses</b>		<b>33,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fringe Benefits Recovery	Automated Fringes Recovery	(5,540)				
<b>Total Revenues</b>		<b>(5,540)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>		<b>28,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Public Works	PW Field Services	Secretary - Field Services	Regular Full-Time	(1.0)
Public Works	Traffic Corridor Mgmt	Traffic Infrastructure Location Technician	Regular Full-Time	1.0
			<b>Total:</b>	<b>0.0</b>

Budget Issue #	2026-0132	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[1] Budget Increase
Department	Public Works	Category	[C] Contractual
Division	Transportation Operations	Status	Public

## Parking Enforcement Contracted Service Fee Increase

This issue reflects the increased cost for 2026 based on the contract rates for 2026 and the escalation clause in the parking enforcement contract that will be effective January 1, 2026, as approved by Council September 8, 2025, CR358/2025.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The current Parking Enforcement contract came into force January 1, 2019, and remained in force until December 31, 2023. The current contract contains an option for the parties to extend for up to three (3) subsequent terms of one (1) year each.

City Council approved additional extensions of one (1) year as follows:

- \*\* To December 31, 2024, CR276/2023 at their meeting of City Council on July 10, 2023
- \*\* To December 31, 2025, CR422/2024 at their meeting of City Council on September 23, 2024
- \*\* To December 31, 2026, CR358/2025 at their meeting of City Council on September 8, 2025

The escalation factor as defined in the contract is equal to an annual adjustment to the service fee based on the percentage change in the Consumer Price Index (CPI) for the preceding twelve (12) month period. The June 2025 CPI (all items) is 1.80%.

The 2025 budget for parking enforcement contracted services is \$727,726, and the 2026 budget will need to be increased to \$785,969 to account for increased contract costs for 2026 and the estimated 2% CPI adjustment. This equates to an increase of \$58,243.

### Performance Indicators

The 2023 gross number of tickets issued per Parking Enforcement FTE is 8,023 which is above the 2023 MBNC median of 4,344.

### CPI Rate Adjustment:

Based on the September 2025 CPI rate, an estimated rate of 2% was used to develop this issue. The final 2026 contract adjustment will be calculated based on the actual CPI all items rate for December 2025. CPI rates are especially volatile at this time, and the rate changes that will be experienced when the contract renews in January 2026 are hard to predict. There is a risk that rates will differ from the September rate used to calculate this budget increase causing a contract expenditure variance for 2026.

### 5-Year Trend Analysis (Enforcement Contract)

Year	Budget	Actual	Variance	% Committed
2021	\$718,969	\$672,009	\$46,960	93.5%
2022	\$747,510	\$659,833	\$87,677	88.3%
2023	\$710,194	\$617,645	\$92,549	87.0%

2024	\$727,726	\$749,147	(\$21,421)	102.9%
2025 *projected	\$727,726	\$789,000	(\$61,274) deficit	108.4% *projected

Note - the surplus contract costs (2021-2023) were directly attributable to reduced contracted services costs due to the COVID-19 pandemic as well as ongoing staff shortages post pandemic. An increase of 4% was approved under CR276/2023 and has been fully passed on to the Contractor's staff and the Contractor has succeeded to retain and attract enforcement staff post pandemic.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Transportation Enforcement	Contracted Services	58,244				
	<b>Total Expenses</b>	<b>58,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>58,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0179	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[1] Budget Increase
Department	Public Works	Category	[C] Contractual
Division	Contracts, Field Services & Maintenance	Status	Public

## Railway Crossing Protection Maintenance Fee Increase

An increase in the Railway Crossing Maintenance budget is required for 2026 due to crossing protection maintenance contract increases from the railway companies as a result of Canadian Transportation Agency (CTA) rate increases, Essex Terminal Railway (ETR) rate increases, and crossing protection improvements over the years. The Corporation is contractually obligated to pay these costs.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The projected cost of the annual crossing protection scheduled maintenance fees charged by the railway companies has increased. The increase is due to Canadian Transportation Agency (CTA) rate increases, ETR rate increases, and crossing protection improvements over the years. A budget increase of \$35,135 is needed to cover the additional expenses.

The current projected budget increase is due to the following factors:

- Accumulation of Crossing Protection Maintenance Fee (CTA & ETR) increases over the years (2011 to present).
- Addition of New Crossing Protection (signals & gates) / upgrades to existing At-Grade-Crossings:
  - o Broadway @ ETR crossing (2020 improvement) - \$8,268 per year
  - o 7th Concession @ CNR crossing (2021 improvement) - \$4,842 per year

Board Order Agreements outline cost-shares for this maintenance with the rail companies at each At-Grade Crossing where existing crossing protection exists. These requests can vary from year to year based on actual work from the railway companies, however as noted above, based on rate increases, construction inflation and new infrastructure being installed, it is projected that funding needs will continue to increase.

Currently, \$239,191 is budgeted annually for railway crossing maintenance. With these rate increases, approximately \$274,326 will be required.

Therefore, an additional \$35,135 in budget funding is requested due to these increases.

### 5-Year Historical Data - Railway Crossing Maintenance:

Year	Budget	Actuals	Variance	% Committed
2021	\$242,901	\$226,872	\$16,029	93.4%
2022	\$242,904	\$240,435	\$2,469	99.0%
2023	\$243,590	\$253,816	(\$10,266)	104.2%
2024	\$238,562	\$270,805	(\$32,243)	113.5%
2025 *projected	\$239,191	\$274,326	(\$35,135)	114.7% * projected

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
PW Maintenance	Contracted Services	35,135				
	<b>Total Expenses</b>	<b>35,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>35,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0227	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[1] Budget Increase
Department	Public Works	Category	[D] Council Initiative
Division	Transportation - PW	Status	Public

## Increased Asset Maintenance Costs for Public Works Operations

This issue recommends necessary adjustments to various maintenance budgets in Public Works related to increased annual maintenance and repair costs.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Administration has reviewed the addition of assets maintained annually by the Traffic and Maintenance divisions of Public Works Operations to determine the budget increases required to perform necessary annual maintenance based on existing levels of service. Listed are the increases in assets that have been added in the last couple of years that have resulted in additional maintenance costs of \$267,866, with \$147,663 funded from the levy and \$120,203 funded from the wastewater and stormwater reserves.

**TRAFFIC CALMING** and associated signage and pavement markings were approved for various areas of the city.

#### PEDESTRIAN CROSSOVERS (PXO's):

Over the last couple of years, ten new crossovers have been added in the city. This has resulted in increased costs for the ongoing maintenance of these facilities.

#### BIKE LANES, MULTI-USE TRAILS & CYCLE TRACKS:

Over the last couple of years, a total of 6,886 metres of bikelane have been added, along with 12.8 km of multi-use pathways and cycle tracks between 2020 and 2024. This budget increase includes the annual maintenance of existing trails/tracks for winter control and patching.

#### NEW SIGNALIZED INTERSECTIONS:

Annual maintenance budget increases are recommended for the ongoing maintenance of two new signalized intersections.

A total of 12,109 metres of new underground fibre was added in the last two years. Annual maintenance of fibre includes locating costs and repair of issues as needed.

#### CCTV CAMERAS:

There were 52 CCTV cameras added over the last two years. Annual maintenance of CCTV cameras includes monitoring, replacement, and cleaning.

#### ROW MAINTENANCE ASSETS:

Over the last two years, the following assets were added to the existing inventory of the Maintenance Division:

- \* 13kms of sewer
- \* 9kms of paved roads

- \* 258 catch basins
- \* 5kms of sidewalks
- \* 11kms of curb-gutter
- \* 3 Oil Grit Separator Units (OGS's)

The Maintenance Division requires increased budgets to fund the annual maintenance of the above-noted assets. Estimated maintenance cost increases required are based on several sources including MBNC cost data for roads, sewers, and winter control; set prices currently paid for contracted equipment, labour for catch basin cleaning and municipal drain maintenance; and existing budgets per km of sidewalk and curb/gutter and per stop winter maintenance budgets for bus stops and shelters.

Asset information is updated annually and budget submissions are identified as part of the annual budget process to adjust maintenance costs based on the updated asset inventory.

**Risk:**

The current approved annual operating budgets for asset maintenance in Public Works provides the required funding to meet the current annual service standards. Without this requested increase for maintenance budget for additional assets added in 2023 and 2024, annual maintenance programs for all assets will fall behind.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	361				
PW Maintenance	Contracted Services	197,997				
PW Maintenance (Sewer Surcharge)	TRANSFER to Current Fund				55,857	
PW Maintenance (Storm Water)	TRANSFER to Current Fund					64,346
Traffic Signals	Infrastructure Maint. Material	38,125				
Traffic Signals	Salary-Temporary	1,875				
Traffic Signs & Markings	Infrastructure Maint. Material	28,783				
Traffic Signs & Markings	Salary-Temporary	725				
Traffic Signals	Fringe Benefits (Dept.)	264				
Traffic Signs & Markings	Fringe Benefits (Dept.)	97				
<b>Total Expenses</b>		<b>268,227</b>	<b>0</b>	<b>0</b>	<b>55,857</b>	<b>64,346</b>
PW Maintenance	Stormwater Surchrg Recoveries	(64,346)				
PW Maintenance	Wastewater Recoveries	(55,857)				
Fringe Benefits Recovery	Automated Fringes Recovery	(361)				
<b>Total Revenues</b>		<b>(120,564)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>		<b>147,663</b>	<b>0</b>	<b>0</b>	<b>55,857</b>	<b>64,346</b>

Budget Issue #	2026-0362	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[1] Budget Increase
Department	Public Works	Category	[D] Council Initiative
Division	Environmental Services	Status	Public

## Diaper Disposal Program

At their meeting of October 20, 2025, Council approved the implementation of a new program to include a free diaper disposal at the public drop off and a short-term pilot project for bi-weekly curbside collection (Approval CR422/2025). This budget submission will establish the contracted service budget required for Bi-weekly Diaper Curbside Collection included in the report at a cost of \$93,843. There is no budget impact for the free drop off disposal, as collection will be absorbed into the City's normal daily on-site waste operations.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

At their meeting of October 20, 2025, Council approved the following:

Decision Number: CR422/2025 ETPS 1082

i. That the report of the Environment, Transportation & Public Safety Standing Committee of its meeting held September 24, 2025 entitled "Diaper Disposal Program Alternatives - City Wide" BE RECEIVED for information; and,

ii. That administration BE DIRECTED to implement Option 2 "Free Diaper Disposal at Public Depot-Off Depot" as outlined in the administrative report; and,

iii. That administration BE DIRECTED to implement a pilot project for Option 4 "Contracted Bi-Weekly Diaper Curbside Collection" for the remainder of 2025 and 2026 as outlined in the administrative report; and,

iv. That administration BE DIRECTED to report back at the completion of the pilot project to provide outcomes and recommendations moving forward.

Carried.

Report Number: SCM 305/2025, S 110/2025 & AI 23/2025 8.14

### FREE DIAPER DISPOSAL AT CITY WASTE MANAGEMENT CENTRE DROP OFF:

A diaper drop off area is proposed at the Environmental Services Operations (3540 North Service Rd.). Residents seeking free drop off of diaper materials will be required to check into the central Operations office where staff will take details like the homeowners address to ensure it is a Windsor resident using this program. Consistent with other municipal program best practices, resident drop off will be limited to one clear or translucent bag (to ensure contents can be verified), which will be accepted and disposed at no additional cost. Signage will be installed at the Operations facility and while this option would allow for free public disposal; a nominal processing and handling fee would be incurred by the City. By diverting diaper waste from curbside collection to the Depot, this approach may result in a reduction of curbside tonnage charges to the City, potentially creating a cost neutral solution.

While the direction was to develop and enter into an agreement with the EWSWA, in partnership with the EWSWA the City was able to provide a location on the same property as the Public Drop Off Depot without involving the EWSWA or needing an agreement. The City of Windsor is servicing the drop off location directly at the Environmental Services Departments office and is still considered a budget neutral component of this program.

### CONTRACTED BI-WEEKLY DIAPER CURBSIDE COLLECTION:

The City will negotiate a collection contract with Miller Waste Systems who is the City of Windsor's existing curbside waste collection contracted service provider for waste, yard waste, and organic collection. The contract will be based on a minimum collection up to 832 hours/year @ \$92.81/hr in order to provide up to 4 hours of daily curbside collection pending diaper program demand. Residents would be required to register for the program through 311 and meet specific eligibility criteria to participate.

Resident uptake of the pilot program will be monitored to determine the overall efficacy. The Environmental Services Department will track several metrics of the program including participation numbers, tonnage and several other items that will be useful for the overall evaluation of this pilot project and report back to Council with this information

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Environmental Services	Contracted Services	93,843				
	<b>Total Expenses</b>	<b>93,843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>93,843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0128	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[H] Line Item Reduction
Division	Fleet	Status	Public

## Fuel Budget Reduction in Fleet Services

The federal consumer carbon tax came into effect in 2019. On April 1, 2025, the federal government set this rate to zero, resulting in a drop of almost \$0.18 per litre of gasoline. Fleet is recommending an overall 2026 fuel budget reduction of \$324,766 as a result of the rate drop.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The fuel budget is developed based on the projected fuel consumption and pricing for each fuel type.

Fuel is tendered corporately, and as a result, very competitive pricing is achieved. Fuel is received through a 5-year contract, with options to renew, that was tendered and awarded to Suncor Energy Products Partnership in early 2023 as per CR22/2023. The current contract is valid until January 31, 2028 with a potential to renew for two (2) further periods of two (2) years each.

The Fleet fuel budget includes unleaded gasoline, premium gasoline, diesel, and dyed diesel used across the corporation to fuel all vehicles and equipment. The total budgeted litres of fuel, all types, is 1,343,325 for 2025.

Significant risks are present given the volatility in fuel prices. Operating variances could occur due to unforeseen price fluctuations.

### Summary of Fuel Budgets and Savings

Fuel Type	2025 Budgeted Price / Litre	Average June Price / Litre	2025 Budgeted Litres	Budgeted Savings
Unleaded Gasoline	\$1.301	\$1.078	702,954	\$156,759
Premium Unleaded Gasoline	\$1.474	\$1.256	16,108	\$3,512
Diesel	\$1.367	\$1.092	477,785	\$131,391
Dyed Diesel	\$1.275	\$1.049	146,478	\$33,104
<b>TOTALS</b>			1,343,325	\$324,766

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fleet	Motor Fuels	(324,766)				
	<b>Total Expenses</b>	<b>(324,766)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(324,766)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0181	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[H] Line Item Reduction
Division	Environmental Services	Status	Public

## City Waste Collection Contract Cost Adjustments

A contract with Miller Waste Systems was executed in 2024 for the provision of residential waste collection services beginning in April 2025 for a seven (7) year term with two (2) one (1) year extension options, CR 55/2024. This budget submission makes the necessary adjustments for the contractual collection costs plus estimated CPI adjustments as required under section 1.26 "Escalation Factor". The CPI used for estimation purposes for this submission is 1.8% as at June 2025 (Ontario - All Items).

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

The necessary adjustments for the contractual collection costs plus estimated CPI adjustments as required under section 1.26 "Escalation Factor" are as follows:

- CPI as at June 30, 2025 used for this budget calculation, 1.8% Ontario all items.
- Fuel indexing has not been included at this time.

### 5-Year Trend Analysis - Collection - Contracted Services (Garbage and Yard Waste)

Year	Budget	Actual	Variance	% Committed
2021	\$3,772,741	\$4,090,740	(\$317,999)	108.4%
2022	\$4,096,706	\$4,273,160	(\$176,454)	104.3%
2023	\$4,543,940	\$4,788,558	(\$244,618)	105.4%
2024	\$5,043,858	\$5,291,378	(\$247,520)	104.9%
2025 * projected	\$8,994,262	\$8,994,262	\$0	100% * projected

#### Notes:

- The 2021 variance reported above is a NON-COVID variance.
- Residential bulk collection insourced in 2022, not included in contracted service trend analysis calculations above.
- Budget increase approved in 2023 for an additional 5,000 tonnes of waste.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Environmental Services	Contracted Services	4,617,495				
	<b>Total Expenses</b>	<b>4,617,495</b>	0	0	0	0

Environmental Services	Recovery Of Expenses EXTERNAL	(6,539,753)				
	<b>Total Revenues</b>	<b>(6,539,753)</b>	0	0	0	0
	<b>Net Total</b>	<b>(1,922,258)</b>	0	0	0	0

Budget Issue #	2026-0202	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[H] Line Item Reduction
Division	Environmental Services	Status	Public

## Waste Collection Agreement with Windsor Essex Community Housing Corporation

At their meeting of July 14, 2025, City Council approved an agreement to provide waste collection services at 37 locations in Windsor and 11 locations in the County of Essex including Leamington, Kingsville, Essex, Tecumseh and Amherstburg; CR309/2025 (In-Camera report).

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

On July 14, 2025, CR 309/2025 approved the provision of waste collection services to the Windsor Essex Housing Corporation (WECHC). This budget issue establishes the costs and revenue associated with this service and will be updated annually in accordance with the terms of the agreement.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	23,510				
Environmental Services	Hourly-Reg.Full Time	71,232				
Environmental Services	Landfill Tipping Fees	54,912				
Environmental Services	Motor Fuels	15,000				
Environmental Services	PC & Maint. Allocation	1,000				
Environmental Services	TRANSFER to Capital Fund	93,118				
Environmental Services	Vehicle Repairs	33,476				
Environmental Services	Fringe Benefits (Dept.)	23,510				
<b>Total Expenses</b>		<b>315,758</b>	0	0	0	0
Environmental Services	User Fees- External	(403,845)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fringe Benefits Recovery	Automated Fringes Recovery	(23,510)				
	<b>Total Revenues</b>	<b>(427,355)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(111,597)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Public Works	Environmental Services	Waste Collection Operator	Regular Full-Time	1.0
			<b>Total:</b>	<b>1.0</b>

Budget Issue #	2026-0258	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[H] Line Item Reduction
Division	Environmental Services	Status	Public

## Non-Eligible Source Recycling (NES) Cost Reductions

This budget issue details a standalone City-wide “Made in Windsor” alternative which will leverage the City’s current midnight cardboard collection route, maintain NES collection in the nine BIA’s within Windsor, afford NES collection at all municipal buildings and various Agencies/Businesses and align these NES services with other funded City waste collections services (i.e. litter bin collection) using an integrated single truck co-collection approach for both NES recyclables and garbage.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

As per the June 9, 2025 in-camera Council decision to decline renewal of the City’s current agreement with the Essex Windsor Solid Waste Authority to provide City and County-wide recycling collection of NES beyond December 31, 2025, this standalone City-wide “Made in Windsor” alternative will leverage the City’s current midnight cardboard collection route, maintain NES collection in the nine BIA’s within Windsor, afford NES collection at all municipal buildings (including City Hall, libraries, community centres, fire stations) and various Agencies/Businesses such as (ENWIN, Walkerville Artists Collective, Cafe Amor & Art, Feeding Windsor Essex, A Dog’s Breakfast) and align these NES services with other funded City waste collections services (i.e. litter bin collection) using an integrated single truck co-collection approach for both NES recyclables and garbage.

The new program is meant to support recycle collection of the local Business Improvement Associations (BIA) as well as City owned or operated facilities while also including charities and non-profits. This program is in addition to the currently funded ongoing Old Corrugated Cardboard (OCC) night collection for cardboard that the city has already been doing and will continue to do under this new expanded NES program. This collection will support the City of Windsor’s efforts to keep material out of the regional landfill that should be recycled and will provide a support for a gap in services created by Circular Materials new recycle programs and rules. Properties described above do not qualify for “eligible source” collection from Circular Materials and their local contractors which has created a gap in the province’s new recycle mandates. It is estimated that at least 400 tonnes or more of NES material (i.e. fibre, cardboard, containers) will be captured via the City’s proposed NES collection plan starting in 2026.

With the Environmental Services Department proposing to collect this NES-recycle material across the City, this creates opportunities to generate enhanced revenue from recycle commodities like OCC as demonstrated in the financials below which will help offset program costs. One Waste Collection Operator (1 FTE) will be required to perform this service. This FTE will be filled from one of the three NES FTE positions that will be no longer be needed to provide service upon expiry of the current NES collection agreement with EWSWA on December 31, 2025. The other 2 FTEs will be reallocated to fill vacant positions (due to retirement attrition) within the Environmental Services Department and hence, an overall net reduction of 2 FTEs will be achieved.

Currently, the city employs and maintains several fleet trucks (3 in-service, 1 spare) for scheduled NES collection, which will continue to depreciate and require regular maintenance. Two of these units will be required to continue the city specific NES recycling program (1 in-service, 1 spare). At the end of the current agreement with EWSWA ending December 31, 2025, four trucks will be sold, 2 at auction and 2 to the city to support the new City NES recycling program.

In addition to the budget adjustments required to fully and accurately budget for the City’s NES service, reallocation of existing staff budgets (Waste Collectors and Supervisors) is required. While the total annualized cost of the NES service

is estimated at \$301,757, the revenue and expense adjustments required to set up new budgets, reduce two waste collectors, and reallocate existing staff and equipment budgets total a net budget reduction of \$131,884 for levy funded operations and a net budget increase of \$41,133 for stormwater funded operations as a portion of a supervisor has been reallocated to support the street sweeping operation moving forward in the new year.

The current 2025 expense budget for the City's Public Works Department for the NES collection (City/County is \$1,314,696). The cost for the current NES collection service includes the city's current midnight cardboard collection. These costs are fully recovered from EWSWA. In addition to these collection costs. The EWSWA incurs additional costs of \$67,000 for NES processing and approximately \$80,000 for EWSWA staff costs to administer the program. All these costs for the NES collection program are shared 50/50 with the County of Essex as part of the EWSWA agreement. As a result, the City of Windsor's portion of the total cost of the NES program is approximately \$731,000 for 2025. This savings will be reflected in the 2026 EWSWA Budget.

### Capital Budget Implication

Purchase of two of the existing four trucks will be required to continue with the City's NES program. One of the trucks will be purchased through the Capital Fleet Additions project and funded from capital reserves at an estimated cost of \$160,000 (appraised value). This unit will be added to the City's dedicated fleet of vehicles and the appropriate replacement plan going forward. The second truck will be purchased by the Environmental Services divisions operating budget and will be used as a spare unit with minimal operating costs expected. The estimated fair market value of the 2nd truck is \$10,000.

### ESTIMATED ANNUAL NET COSTS:

	OCC Night Collection	NES Collection	TOTAL NES RECYCLING
Staff Wages & Fringe Benefits	\$101,693	\$104,068	\$205,761
Vehicles	\$5,816	\$101,550	\$107,366
Other Miscellaneous Staff Costs	\$4,320	\$5,310	\$9,630
Revenue	\$11,250	\$10,000	\$22,250
<b>TOTAL NET COSTS</b>	<b>\$100,579</b>	<b>\$200,928</b>	<b>\$301,507</b>

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation		(47,015)			
Environmental Services	Clothing - Uniforms		7,000			
Environmental Services	Hourly-Reg.Full Time		(142,464)			
Environmental Services	Overtime - Wages		8,935			
Environmental Services	PC & Maint. Allocation		(2,000)			
Environmental Services	Shift Differential		4,493			
Environmental Services	VehicleRent-Dedicated INTERNAL		101,550			
Environmental Services (Storm Water)	TRANSFER to Current Fund					41,133
Fleet	Depreciation		65,000			
Fleet	Licenses		1,000			
Fleet	Motor Fuels		20,000			

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fleet	Outside Vehicle Parts	1,500				
Fleet	Vehicle Insurance	652				
Fleet	Vehicle Repairs	13,398				
Environmental Services	Fringe Benefits (Dept.)	(47,015)				
	<b>Total Expenses</b>	<b>(14,966)</b>	0	0	0	<b>41,133</b>
Environmental Services	Other General Revenue	(21,250)				
Environmental Services	Stormwater Surchrg Recoveries	(41,133)				
Fleet	Lease & Rental Revenue	(101,550)				
Fringe Benefits Recovery	Automated Fringes Recovery	47,015				
	<b>Total Revenues</b>	<b>(116,918)</b>	0	0	0	<b>0</b>
	<b>Net Total</b>	<b>(131,884)</b>	0	0	0	<b>41,133</b>

Department	Dept ID	Position Title	Employee Class	FTE
Public Works	Environmental Services	Supv, Environmental Services	Regular Full-Time	0.0
Public Works	Environmental Services	Waste Collection Operator	Regular Full-Time	(2.0)
				<b>Total: (2.0)</b>

In-Camera Issue  
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Budget Issue #	2026-0371	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[H] Line Item Reduction
Division	Contracts, Field Services & Maintenance	Status	Public

## Municipal Road Winter Maintenance Cost Adjustments

This issue reflects the estimated net decrease in annual operating costs for the winter maintenance of municipal roads including contracted services awarded under tender 114-15 (decrease), the supply of salt contracted under tender 50-07 (increase) and normalization of annual winter control budget expenditures over the most recent five-year period (2021-2025).

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

#### NORMALIZATION OF WINTER CONTROL BUDGETS USING 5 YEAR AVERAGE

This budget issue is to normalize annual winter control budget expenditures using the most recent five year budget average (2021-2025) to reflect recent weather patterns. This normalization method results in a budget amount of \$5,327,955.40 which will alter the existing budget by approximately \$385,000 (reduction).

#### CONTRACTED WINTER MAINTENANCE SERVICES:

CR186/2015 approved the award of a new tender, #114-15, for the winter maintenance of municipal roads for a seven (7) year term beginning with the 2016/2017 season subject to annual adjustments based on special inflation indexing as outlined in the contract. An additional three 1-year terms were approved for the seasons 2023/2024, 2024/2025, and 2025/2026 under CAOP 51/2023.

There are two components to the tender cost subject to annual price adjustment, the guaranteed payment component (fixed cost) and the additional costs (variable cost) based on winter conditions estimated based on historical data.

Labour and equipment to provide winter maintenance of municipal roads - Crawford Yard (Tender 114-15):  
 2025/2026, Total Tender Price, \$982,155 (including non-refundable HST)  
 2023/2024, Total Tender Price, \$987,331 (including non-refundable HST) \*\* Note: increase for 2024/2025 not approved  
 2025 PROJECTED DECREASE IN CONTRACT COSTS FOR CRAWFORD YARD (\$5,176)

Labour and equipment to provide winter maintenance of municipal roads - Environmental Services Yard (Tender 114-15):

2025/2026, Total Tender Price, \$1,664,402 (including non-refundable HST)  
 2023/2024, Total Tender Price, \$1,677,202 (including non-refundable HST) \*\* Note: increase for 2024/2025 not approved  
 2026 PROJECTED DECREASE IN CONTRACT COSTS FOR ENVIRONMENTAL SERVICES YARD (\$12,800)

#### SALT AND BRINE:

Over the past several years (2019 to 2024), the average tonnes of salt used in winter maintenance is approximately 15,200. The 2026 budget increase for this tender (50-07) is projected to be \$55,453 (including non-refundable HST).

#### CPI Rate Assumptions:

The June 2025 CPI rates for all items excluding food and transportation were used to develop this issue. Annually, the September CPI is used to calculate seasonal contract rates effective November 1 each year. The June 2025 CPI for all items excluding food is +1.6% and transportation is -0.90%.

#### 5-Year Trend Analysis - Winter Control

Year	Budget	Actuals	Variance	% Committed
2021	\$5,170,931	\$5,291,520	(\$120,589)	102.3%
2022	\$5,532,359	\$5,811,119	(\$278,760)	105.0%
2023	\$6,041,045	\$5,811,119	\$1,383,288	96.2%
2024	\$5,634,309	\$5,811,119	\$553,058	103.1%
2025 *projected	\$5,713,130	\$6,199,371	(\$486,241)	108.5% *projected

Note: The projected surplus for 2025 is based on average winter conditions and spending for the previous 5-years. The final variance will fluctuate dependent upon actual winter conditions for 4th quarter 2025 and the level of contracted services required.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
PW Maintenance	Contracted Services	(402,976)				
PW Maintenance	Infrastructure Maint. Material	55,453				
	<b>Total Expenses</b>	<b>(347,523)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(347,523)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0372	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[H] Line Item Reduction
Division	Contracts, Field Services & Maintenance	Status	Public

## Elimination of Staffing within Public Works

A reduction of two (2) Road Maintainers is being proposed. Currently, the department has two vacant road maintainer positions, and have successfully maintained service levels without any disruptions. It is anticipated that a permanent reduction of two positions will not adversely affect operations.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This budget item reflects the reduction of two Full-Time Equivalent (2.0 FTE) positions within the Operations Department Maintenance team. The responsibilities previously handled by these roles have been absorbed by existing road maintainers operating at current levels

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(49,979)				
PW Maintenance	Hourly-Reg.Full Time	(151,452)				
PW Maintenance	PC & Maint. Allocation	(2,000)				
PW Maintenance	Fringe Benefits (Dept.)	(49,979)				
	<b>Total Expenses</b>	<b>(253,410)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fringe Benefits Recovery	Automated Fringes Recovery	49,979				
	<b>Total Revenues</b>	<b>49,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(203,431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Public Works	PW Maintenance	Road Maintainer	Regular Full-Time	(2.0)
			<b>Total:</b>	<b>(2.0)</b>

Budget Issue #	2026-0127	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[I] Revenue Increase
Division	Environmental Services	Status	Public

## Increase Waste Collection Revenue - Front End Loader & Roll-Off Truck Customers

Based on revenue realized since the roll-off truck service was implemented in 2022 and expected revenue for collection services to be provided for all customers in 2026, Administration recommends increasing the front-end loader (FEL) and roll off truck services revenue budgets by \$120,000 to more accurately reflect the expected revenue collections in 2026 for these services.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

The Environmental Services Department continues to experience natural growth in Roll Off Truck and Front-End Loader services resulting in sustained revenues year over year, this comes from increased collections from Essex Condo Corporation approved condos, internal facilities like Litter River Pollution Control Plant and other 3rd party customers.

### Historical Data - User Fee Revenue (External and Internal) - Roll Off Truck (5770) and FEL (5100):

Year	Budget	Actuals	Variance	% Committed
2022	\$550,989	\$545,790	(\$5,199)	99.1%
2023	\$550,989	\$675,991	\$125,002	122.7%
2024	\$568,622	\$751,313	\$182,691	132.1%
2025	\$607,174	\$682,174	\$120,000 surplus	112.4% *projected

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Environmental Services	Fees and Recoveries INTERNAL	(70,000)				
Environmental Services	User Fees- External	(50,000)				
	<b>Total Revenues</b>	<b>(120,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(120,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0169	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[I] Revenue Increase
Division	Administration - Public Works	Status	Public

## Recovery Adjustments Related to Public Works Recoverable Staff

This issue addresses the adjustments required to accurately budget recoveries from other sources for all applicable Public Works Staff in all Divisions. Recovery adjustments are required annually to address fluctuations in salary, equipment, and vehicle budgets over the prior year as a result of equipment rental rate adjustments and staff vacancies, recruitments, step progressions, and funding methodology revisions. Revenue funding sources include the Wastewater and Stormwater Reserve funds, On-Off Street Parking fund, capital programs, and dedicated reserves.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This issue addresses the adjustments required to accurately adjust recoveries from other sources related to all applicable recoverable Public Works staff. Recovery adjustments are required annually to address changes in salary due to position vacancies and recruitments, and step increments. Revenue funding sources include the Wastewater and Stormwater funds, On-Off Street Parking fund, capital programs, and dedicated reserves.

Any increases or decreases in staff recoveries related to capital projects and work authorizations will affect the available capital funding for project work. Not all recoverable work completed for work authorizations relates to capital projects, as some work is recovered from various operating budgets. The majority of the overall impact of the increased capital and work authorization recoveries in this budget issue could result in a decrease in the capital funding available for project work in the amount of \$ 186,417 spread over all capital projects and programs impacted within several departments and divisions including Engineering, Transportation, Contracts, and ROW Maintenance.

The salary recoveries outlined in this issue account for the scheduled salary increases arising from negotiated collective agreements covering both 2025 and 2026 contracts. It is important to note, however, that these recoveries do not incorporate the financial impacts of the 2023-2024 Non-Union Salary Market Review (NUSMR), which will be adjusted corporately. In addition, further savings will be realized as departmental staff reductions are implemented, thereby lowering overall salary-related expenditures beyond what is currently reflected in the departmental salary budgets.

New this year is the inclusion of the recovery of 50% of the Senior Manager, Fleet, allocated across the Corporate Fleet Reserve, the Parks Equipment Reserve, and the Fire Fleet Reserve.

### Reserve Impact:

Should Council accept the submitted adjustments, the budget for the annual transfer to the On-Off Street Parking Reserve will decrease by \$179,066. The balance in the On-Off Street Parking reserve on December 31, 2024 was \$1,790,342.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Transportn Planning & Design	Work Auth Recovery INTERNAL	(569)				
Transportation Road Safety	Work Auth Recovery INTERNAL	(26,490)				
Transportation Admin & Mgmt	Recovery of Salaries-INTERNAL	(18,695)				
Transportation Admin & Mgmt	Recovery of Fringes INTERNAL	(6,169)				
Traffic Signs & Markings	Recovery of Salaries-INTERNAL	(11,584)				
Traffic Signs & Markings	Recovery of Fringes INTERNAL	(3,823)				
Traffic Signals	Recovery of Salaries-INTERNAL	10,464				
Traffic Signals	Recovery of Fringes INTERNAL	3,453				
Traffic Corridor Mgmt	Work Auth Recovery INTERNAL	(6,484)				
Traffic Corridor Mgmt	Recovery of Salaries-INTERNAL	(11,584)				
Traffic Corridor Mgmt	Recovery of Fringes INTERNAL	(3,823)				
On-Off Street Parking	On/Off Str Pkg-Intrnl Recovery	(179,066)				
Technical Support	Wastewater Recoveries	(21,741)				
Technical Support	Stormwater Surchrg Recoveries	(27,527)				
Fleet	TRANSFER From Reserve Funds	(120,866)				
Fleet	Recovery of Salaries-INTERNAL	(118)				
Fleet	Recovery of Fringes INTERNAL	(39)				
Environmental Services	Stormwater Surchrg Recoveries	(88,264)				
Environmental Services	Recovery of Salaries-INTERNAL	(1,224)				
Environmental Services	Recovery of Fringes INTERNAL	(405)				
PW Maintenance	Wastewater Recoveries	(124,049)				
PW Maintenance	Stormwater Surchrg Recoveries	(115,147)				
PW Maintenance	Recovery of Salaries-INTERNAL	(1,556)				
PW Maintenance	Recovery of Fringes INTERNAL	(514)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
PW Field Services	Work Auth Recovery INTERNAL	(43,150)				
PW Field Services	Wastewater Recoveries	(4,629)				
PW Field Services	Stormwater Surchrg Recoveries	(4,252)				
PW Field Services	Recovery of Salaries-INTERNAL	(657)				
PW Field Services	Recovery of Fringes INTERNAL	(217)				
PW Enforcement	Work Auth Recovery INTERNAL	(8,700)				
PW Enforcement	Stormwater Surchrg Recoveries	(11,446)				
PW Contracts	Work Auth Recovery INTERNAL	(60,036)				
PW Contracts	Stormwater Surchrg Recoveries	(6,929)				
PW Contracts	Recovery of Salaries-INTERNAL	(633)				
PW Contracts	Recovery of Fringes INTERNAL	(148)				
<b>Total Revenues</b>		<b>(896,617)</b>	0	0	0	0
On-Off Street Parking (Prkg Reserve)	TRANSFER to Current Fund			179,066		
Technical Support (Storm Water)	TRANSFER to Current Fund					27,527
Technical Support (Sewer Surcharge)	TRANSFER to Current Fund				21,741	
Environmental Services (Storm Water)	TRANSFER to Current Fund					88,264
PW Maintenance (Storm Water)	TRANSFER to Current Fund					115,147
PW Maintenance (Sewer Surcharge)	TRANSFER to Current Fund				124,049	
PW Field Services (Storm Water)	TRANSFER to Current Fund					4,252
PW Field Services (Sewer Surcharge)	TRANSFER to Current Fund				4,629	
PW Enforcement (Storm Water)	TRANSFER to Current Fund					11,446

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
PW Contracts (Storm Water)	TRANSFER to Current Fund					6,929
	<b>Total Expenses</b>	0	0	179,066	150,419	253,565
	<b>Net Total</b>	(896,617)	0	179,066	150,419	253,565

Budget Issue #	2026-0237	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[I] Revenue Increase
Division	Transportation On-Off Street Parking	Status	Public

## Parking Revenue Adjustment - On Street Meter Enforcement Time Adjustment

This issue is being recommended to adjust the enforcement time for parking meters adding 2 hours from 7pm to 9pm. There are currently: 1,450 parking meters in the city with approximately 900 of the meters in core high use areas such as the downtown, university, and entertainment areas. The enforcement time for parking meters was increased by 1-hour from 6:00pm to 7:00pm effective 2025, B20/2025 MD08-2025, this issue proposes increasing an additional 2-hours to 9pm.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Parking fees are established with several aims to be achieved. These would include maintaining a self-funding program as funding from the tax rate does not occur, maintaining an adequate balance in the On-Off Street Parking Reserve, maintaining assets of the parking program, maintaining reasonable rates and creating turn over.

This submission proposes increased enforcement at parking meters from 7pm to 9pm (all excluding applicable HST):

There are currently 1,450 parking meters in the City of Windsor with approximately 900 of those meters in core high use areas such as the downtown, university, and entertainment areas. This issue if accepted will adjust the enforcement time for all parking meters with enforcement ending at 9pm instead of 7pm.

The total projected revenue impact of this fee change is an increase of approximately \$650,000 which is net of a reduction for anticipated loss of use due to the increased cost.

### Reserve Impact:

Should Council accept this revenue increase, the budget for the annual transfer to the On-Off Street Parking Reserve will also increase by approximately \$650,000. The balance in the On-Off Street Parking reserve at July 31, 2025 is \$689,643.

### Municipality Comparisons:

City	Enforcement in Downtown Core ends:	Enforcement Outside of Downtown Core ends:
Hamilton	6pm/9pm	6pm
Mississauga	6pm	9pm
Guelph	9pm	9pm
Oshawa	6pm	6pm
Burlington	9pm	9pm

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
On-Off Street Parking (Prkg Reserve)	TRANSFER to Current Fund			(650,000)		
	<b>Total Expenses</b>		0	0	(650,000)	0
On-Off Street Parking	On/Off Str Pkg-Intrnl Recovery	650,000				
On-Off Street Parking	Parking Revenue - Daily		(650,000)			
	<b>Total Revenues</b>		0	0	0	0
	<b>Net Total</b>		0	0	(650,000)	0

Budget Issue #	2026-0244	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[I] Revenue Increase
Division	Transportation Operations	Status	Public

## Increase Parking Ticket Fines

An increase is recommended to the ticket values for all parking infractions. All proposed increases range from 2.0% to 3.0% keeping revenue in line with cumulated inflation and other increased costs for 2026.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

#### PARKING TICKET FINE INCREASES:

The cost of specific parking violations is available in Schedule W of the Parking By-Law 9023

Should the proposed increases be approved, it is expected the increases would be in place by March 1st resulting in a loss of revenue for January and February of approximately \$11,231.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Transportation Enforcement	Parking Fines	(61,246)				
	<b>Total Revenues</b>	<b>(61,246)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(61,246)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0270	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[I] Revenue Increase
Division	Administration - Public Works	Status	Public

## User Fee Adjustments for Public Works

This budget issue recommends adjustments to all existing user fees for Public Works included on both the Public Works and Engineering User Fee Schedules. All fee adjustments are a result of increased costs and anticipated CPI for 2026. The net revenue increase applicable for all fees for all funding sources is \$622,540

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This budget issue recommends increases to all user fees for Public Works as well as any associated revenue increases applicable. User fees include those on the User Fee Schedules for both Public Works and Engineering that provide revenue for the Public Works department.

Please refer to 2026 User Fee Schedule for a complete listing of all fees changes.

The total revenue increases applicable for all fees contained on the User Fee Schedule is \$622,540 all funding sources.

The net revenue increase for levy funded operations is \$612,040, the net revenue increase for On-Off Street Parking operations is \$10,150, and the net revenue increase for Sewer Surcharge operations is \$350.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
PW Maintenance	Contracted Services	147,421				
PW Maintenance (Sewer Surcharge)	TRANSFER to Current Fund				(350)	
On-Off Street Parking (Prkg Reserve)	TRANSFER to Current Fund			(10,150)		
	<b>Total Expenses</b>	<b>147,421</b>	<b>0</b>	<b>(10,150)</b>	<b>(350)</b>	<b>0</b>
PW Enforcement	User Fees- External	(4,144)				
PW Maintenance	User Fees- External	(212,295)				
PW Maintenance	Wastewater Recoveries	350				
Environmental Services	Sale Of Goods & Services	(6,595)				
Environmental Services	User Fees- External	(31,216)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
On-Off Street Parking	On/Off Str Pkg-Intrnl Recovery	10,150				
On-Off Street Parking	Other General Revenue	(450)				
On-Off Street Parking	Parking Revenue - Daily	(9,700)				
Transportation Admin & Mgmt	User Fees- External	(250)				
Transportation Enforcement	Parking Fines	(157,795)				
Transportation Enforcement	Parking Revenue - Resid - Perm	(19,508)				
Transportation Enforcement	Parking Ticket-MTO Collections	(328,008)				
<b>Total Revenues</b>		<b>(759,461)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>		<b>(612,040)</b>	<b>0</b>	<b>(10,150)</b>	<b>(350)</b>	<b>0</b>

Budget Issue #	2026-0305	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[I] Revenue Increase
Division	Environmental Services	Status	Public

## Recovery Adjustments - Public Drop Off, Transfer Station & Organics Operations

This budget issue adjusts the expense and revenue budgets related to EWSWA billings expected for 2026 for the operation of the Windsor Public Drop Off, Transfer Station, and Organic (Green Bin) Collections.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The City of Windsor's Environmental Services Department provides labour and supervision to the Essex Windsor Solid Waste Authority's Public Drop Off Depot and Transfer Station. The budget is adjusted annually to better reflect expected expenses and revenues. This annual adjustment also covers Organics (Green Bin) Operations fees incurred by the City.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Environmental Services	Motor Fuels	(2,200)				
Environmental Services	Operating and Other Supplies	2,060				
Environmental Services	Other Pay	1,535				
Environmental Services	Overtime - Salary	658				
Environmental Services	Overtime - Wages	1,440				
	<b>Total Expenses</b>	<b>3,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Environmental Services	Recovery Of Expenses EXTERNAL	(397,055)				
	<b>Total Revenues</b>	<b>(397,055)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(393,562)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

In-Camera Issue  
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Budget Issue #	2026-0304	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[J] Alternative Service Delivery
Division	Transportation Maintenance	Status	Public

## In-Source Industrial Printing and Laminating

The Transportation Division currently manufactures signs for Public Works use as well as other internal departments such as Parks and Transit. At times, signs must be purchased from external suppliers due to manufacturing limitations currently experienced by Transportation including the use of a multilayer process that is labour intensive and restricted size capabilities with the current owned equipment. Administration is proposing to purchase an industrial printer to streamline the sign manufacturing process allowing for increased manufacturing of required signs in house.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Currently, the Transportation Division of Public Works manufactures signs using a multilayer lamination process which requires each colour be printed on its own sheet and the layers laminated together to manufacture a single sign. The city also uses a silk-screening process to manufacture signs which involves the use of volatile organic compounds (VOC). In addition, the department currently does not have the internal capability to manufacture signs larger than 48" x 48".

The current manufacturing processes are both labour intensive and may pose health and safety risks for staff working with the VOC if proper personal protective equipment and procedures are not followed. As a result of the current internal manufacturing limitations, many signs required corporately are contracted out to an external service provider at a higher cost.

In an effort to reduce overall cost, reduce material waste, reduce exposure to VOC, and to improve the current sign manufacturing production levels, Administration is proposing to purchase an industrial printing / laminating machine. This machine will eliminate the need for the majority of the outsourcing currently required. This new printer / laminator will be capable of printing multilayer / multicolour signs on one sheet of material in one print job, and silk-screening would no longer be used as a manufacturing process.

A one-time equipment purchase cost of approximately \$44,223 would be required to purchase the equipment to be funded 50% from existing operating equipment budgets in Transportation and 50% from the parking equipment project.

Any sign jobs completed for other city departments such as Parks or Transit will be recovered from those departments. Departments currently purchase signs from our external suppliers.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Traffic Signs & Markings	Work Auth Recovery INTERNAL	(75,000)				
	<b>Total Revenues</b>	<b>(75,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(75,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0313	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[J] Alternative Service Delivery
Division	Transportation - PW	Status	Public

## Traffic Enforcement - Administrative Penalty Program

As part of Vision Zero, the expansion of the City's Red Light Camera (RLC) program from 10 to 20 cameras was approved by Council June 10/24, CR264/2024 ETPS1012 CR76/2024 (C19/2024). In parallel, the city is in the process of transitioning the processing of RLC violations from a Provincial Offences (POA) to an Administrative Penalty (AP) based system in 2025 per CR108/2025, report S2/2025. The approved transition to the AP system added an AP Screening Officer position (full cost recovery) to manage the increase in AP violations and oversee the program. This budget issue formalizes the budget for the new position, reallocates budgets from POA to Transportation & makes adjustments to existing program budgets.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

On October 30, 2025, the Provincial Government passed Bill 56, Building a More Competitive Economy Act 2025 to ban Automated Speed Enforcement (ASE) cameras in the province and mandate the removal of all municipal ASE cameras by November 14, 2025. The Provincial Government is also planning to introduce a new funding support for municipalities to assist in alternative safety measures such as traffic calming initiatives and public education campaigns, however, details of these support programs have not yet been released.

This budget issue replaces the full ASE implementation issue in keeping with the Provincial Government's bill 56 for ASE programs in Ontario.

Regardless of the ASE legislative changes, an additional AP Screening Officer is required to manage the increase in AP infractions associated with the expansion of the City's RLC program from 10 to 20 cameras which have become operational in late 2025. This issue also reallocates all AP program budgets from POA to PW as required per the approved transition to an AP program. Some additional budget adjustments are required related to external hearing officer services and the annual transfer to reserve.

### Capital Budget Implication

50% of the annual net surplus revenue for the Red-Light Camera Program will be transferred to the Traffic and Road Safety Improvements Reserve Fund 236 to be used to fund traffic calming capital projects under the Traffic Calming Initiatives Project OPS-021-07.

	2022	2023	2024	2025 aa Aug 31
Revenue Collected	\$822,823	\$1,224,201	\$1,358,161	\$742,991
Direct Expenses	\$214,085	\$215,063	\$219,225	\$92,914
Net Revenue / (Expense)	\$608,738	\$1,009,138	\$1,138,936	\$650,077
Transfer to Road Safety Reserve	n/a	n/a	n/a	year-end transfer
# of Tickets Issued	5,318	6,141	5,034	3,079

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	21,086				
Prov Offences Admin	Contracted Services	(430,000)				
Prov Offences Admin	INTERNAL Service Salary Allocn	(351,659)				
Prov Offences Admin	Other Prof Services-External	(480,000)				
Prov Offences Admin	TRANSFER to Reserve Fund	(869,171)				
Transportation Enforcement	Contracted Services	430,000				
Transportation Enforcement	Legal Services	47,000				
Transportation Enforcement	Other Prof Services-External	480,000				
Transportation Enforcement	PC & Maint. Allocation	3,000				
Transportation Enforcement	Salary-Reg.Full Time	259,681				
Transportation Enforcement	TRANSFER to Reserve Fund	858,388				
Transportation Road Safety	PC & Maint. Allocation	(2,000)				
Transportation Road Safety	Salary-Reg.Full Time	(195,783)				
Transportation Enforcement	Fringe Benefits (Dept.)	85,692				
Transportation Road Safety	Fringe Benefits (Dept.)	(64,606)				
<b>Total Expenses</b>		<b>(208,372)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prov Offences Admin	Bylaw Fines - Courts	3,000,000				
Transportation Enforcement	Red Light Cameras (RLC) Revenue	(3,000,000)				
Fringe Benefits Recovery	Automated Fringes Recovery	(21,086)				
<b>Total Revenues</b>		<b>(21,086)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>		<b>(229,458)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Public Works	Transportation Enforcement	Administrative Penalty Screening Officer	Regular Full-Time	1.0
Public Works	Transportation Enforcement	Manager, Road Safety	Regular Full-Time	1.0
Public Works	Transportation Enforcement	Vision Zero Technician	Regular Full-Time	1.0
Public Works	Transportation Road Safety	Manager, Road Safety	Regular Full-Time	(1.0)
Public Works	Transportation Road Safety	Vision Zero Technician	Regular Full-Time	(1.0)
				<b>Total: 1.0</b>

Budget Issue #	2026-0178	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[K] Service Reduction
Division	Technical Support	Status	Public

## Elimination of Seasonal Staffing for Technical Support

This budget issue recommends elimination of seasonal temporary staffing (i.e. coop students and summer students) and associated equipment (vehicle rental).

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This budget issue eliminates seasonal temporary staffing (i.e. coop students and summer students) and associated equipment (vehicle rental).

Students in Technical Support assist with the annual sidewalk inspection program identifying trip hazards and other sidewalk deficiencies in-the-field for repair and assist with other Asset Management initiatives. These students also assist with other asset management tasks related to the municipal sewer, drainage, and road networks including data collection and verification for new and existing infrastructure asset inventories and assisting with ongoing programs and programs in development. This is important to asset data integrity, day-to-day field maintenance operations, short and long term operational and rehabilitation planning, fulfilling financial statement TCA requirements, and corporate asset planning initiatives.

With the elimination of these seasonal students, a portion of these tasks may be completed by existing staff, based on need and existing workload priorities. The division will continue to reassess and evaluate the need for students in the future.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(4,345)				
Technical Support	Salary-Temporary	(31,071)				
Technical Support (Sewer Surcharge)	TRANSFER to Current Fund				(10,272)	
Technical Support (Storm Water)	TRANSFER to Current Fund					(10,272)

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Technical Support	Fringe Benefits (Dept.)	(4,345)				
	<b>Total Expenses</b>	<b>(39,761)</b>	0	0	(10,272)	(10,272)
Technical Support	Stormwater Surcharge Recoveries	10,272				
Technical Support	Wastewater Recoveries	10,272				
Fringe Benefits Recovery	Automated Fringes Recovery	4,345				
	<b>Total Revenues</b>	<b>24,889</b>	0	0	0	0
	<b>Net Total</b>	<b>(14,872)</b>	0	0	(10,272)	(10,272)

Budget Issue #	2026-0379	Stage	Proposed
CLT Office	Infrastructure Services	Classification	[2] Budget Reduction
Department	Public Works	Category	[K] Service Reduction
Division	Transportation - PW	Status	Public

## Transportation Division Optimization

A vacant Transportation Planner I position is recommended to be held, and while the funding would be removed, the FTE would remain in the staff establishment.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Public Works Department has identified a position within the Transportation Division that can be held vacant in 2026 while it continues to evaluate its organizational structure. A vacant Transportation Planner I position is recommended to be held, and while the funding would be removed, the FTE would remain in the staff establishment. The position cannot be filled until funding is reinstated.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Transportn Planning & Design	Frozen Position Recovery	(64,756)				
	<b>Total Revenues</b>	<b>(64,756)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(64,756)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0072	Stage	Proposed
CLT Office	Human & Health Services	Classification	[1] Budget Increase
Department	Employment & Social Services	Category	[A] Annualization
Division	OW & Discretionary Assistance	Status	Public

## Increase to Funeral & Burial Expense

This budget issue is related to the \$20,000 pre-committed for 2026 (Budget Issue 2024-0158) to fees that are provided through the funeral and burial program operated by the department for social assistance recipients, low-income individuals and deceased individuals who were not claimed.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

In 2023, the Employment and Social Services Department received requests from cemeteries and funeral homes within the region to increase the fees that are provided through the funeral and burial program operated by the department for social assistance recipients, low-income individuals and deceased individuals who were not claimed.

Funerals and burials are paid on a discretionary basis on behalf of low-income residents not in receipt of social assistance at a 100% municipal cost for the municipality in which the individual resided (city or county).

Budget Issue 2024-0158, approved through Decision Number B27/2024, was brought forward requesting an annual budget increase of \$20,000 for each year of the three-year period (2024, 2025 and 2026). Budget Issue 2025-0192, approved through Mayoral Decision MD 08-2025, was brought forward requesting the increase of \$20,000 for the second year (2025). This budget issue is being brought forward related to the third year (2026) of the \$20,000 budget pre-commitment.

### Performance Indicators

N/A

### Capital Budget Implication

N/A

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Municipal Discretionary	Funeral and Burial	20,000				
	<b>Total Expenses</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0131	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Employment & Social Services	Category	[H] Line Item Reduction
Division	Other Employment Services	Status	Public

## Reduction of Expense - Integrated Employment Services

The Province awarded the Employment and Social Services Department the contract to be the Service System Manager, for Integrated Employment Services in the Windsor-Essex, Chatham-Kent and Sarnia-Lambton catchment area. Funding from the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) agreement covers operating costs at 100% to a provincially approved funding limit. To offset contractual salaries and fringe increases, a reduction of a non-salary expense line is proposed.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

In March 2023, the Province announced that it would be expanding its new employment service transformation program to Windsor-Essex, Chatham-Kent and Sarnia-Lambton. The City's Employment and Social Services ("ESS") Division, together with its consortium partner, Workforce Windsor-Essex, was awarded the contract to deliver this transformative program on behalf of the Province.

The Service System Manager anticipates that contractual salary and fringe increases and the filling of vacant positions with staff at higher steps than was budgeted for in 2025 will result \$111,472 in higher costs. To offset this cost increase, this budget issue is to reduce another expense line to stay within the provincial funding approval.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Windsor Regnl Emplmt Network	Special Projects-Social Servic	(111,472)				
	<b>Total Expenses</b>	<b>(111,472)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(111,472)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0269	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Employment & Social Services	Category	[H] Line Item Reduction
Division	OW & Discretionary Assistance	Status	Public

## Elimination of Staffing in Employment & Social Services

There are three (3) regular full-time (RFT) positions within the Employment & Social Services Department that could be eliminated due to enhanced efficiencies and modernization efforts. The Clerk Junior (File) Job Code 543212 has been vacant for some time as all Ontario Works client files have been digitized. The Intermediate Clerk Job Code 543243 has also been vacant for some time as modernization and streamlining of duties have been reviewed. In addition, there is a RFT Intake Service Representative position Job Code 543391 is also being proposed, that is currently vacant and could be eliminated as a result of the new centralized intake model brought forward by the Province.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Employment & Social Services (ESS) Department has been undergoing significant transformation and modernization since approximately 2018. Through partnership with the Ministry of Children, Community and Social Services and the Ministry of Labour, Immigration, Training and Skills Development, the ESS Department has implemented a number of digital tools and processes to assist with streamlining tasks. One of these initiatives was the implementation of Electronic Document Management, where all Ontario Works client files were digitized to be stored in the provincial database SAMS. Without physical files, ESS was able to re-purpose the physical file room. This also removed the need for the Clerk Junior (File) Job Code 543212 positions. There is one (1) remaining in the staff establishment that has remained vacant for several years and it is recommended that this be eliminated from the staff establishment to create some municipal budget savings.

ESS funds one (1) Intermediate Clerk- Job Code 543243 position to support the Human & Health Services Administration Team. Due to process improvements and streamlining, this position has been vacant for several years. It is recommended that this position be eliminated from the staff establishment to create some municipal budget savings.

ESS also has six (6) Intake Service Representatives (ISR) Job Code 543391 funded through the Ontario Works program. In 2025, MCCSS implemented Centralized Intake which strives to have the centralized Social Assistance Intake Unit complete applications to grant Ontario Works to eligible applicants. The stated goal of the process is to create efficiencies for municipalities to have more time to spend with clients completing high-impact activities rather than administrative tasks of processing applications. While the department continues to work with the Province to streamline and realize these increased efficiencies related to Centralized Intake, there is a vacant ISR position that could be eliminated in order to achieve budget savings.

### RISK:

As these three positions are vacant, there is reduced risk of eliminating these positions as it will not create the need for bumping.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(54,708)				
Ontario Works-Program Delivery	PC & Maint. Allocation	(3,000)				
Ontario Works-Program Delivery	Salary-Reg.Full Time	(165,784)				
Ontario Works-Program Delivery	Fringe Benefits (Dept.)	(54,708)				
	<b>Total Expenses</b>	<b>(278,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ontario Works-Program Delivery	Net County Cost	36,763				
Ontario Works-Program Delivery	Ontario Specific Grants	111,746				
Fringe Benefits Recovery	Automated Fringes Recovery	54,708				
	<b>Total Revenues</b>	<b>203,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(74,983)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Employment & Social Services	Ontario Works-Program Delivery	Clerk Junior (File)	Regular Full-Time	(1.0)
Employment & Social Services	Ontario Works-Program Delivery	Intake Service Representative	Regular Full-Time	(1.0)
Employment & Social Services	Ontario Works-Program Delivery	Intermediate Clerk	Regular Full-Time	(1.0)
				<b>Total: (3.0)</b>

Budget Issue #	2026-0219	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Employment & Social Services	Category	[I] Revenue Increase
Division	Other Employment Services	Status	Public

## Corporate Program Support Revenue Increase

The Province awarded the Employment and Social Services Department the contract to be the Service System Manager for Integrated Employment Services in the Windsor-Essex, Chatham-Kent and Sarnia-Lambton catchment area. To adequately administer this program, collaboration and indirect supports from other departments is required. These indirect support costs are eligible for 100% funding from the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) resulting in increased Corporate Program Support recoveries.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

In March 2023, the Province announced that it would be expanding its new employment service transformation program to Windsor-Essex, Chatham-Kent and Sarnia-Lambton. The City's Employment and Social Services ("ESS") Division, together with its consortium partner, Workforce Windsor-Essex, was awarded the contract to deliver this transformative program on behalf of the Province.

The Service System Manager will utilize Corporate supports for indirect expenses such as Accounts Payables, Payroll, Information Technology, Legal and Human Resources based on the FIR Allocation of Program Support Allocation. This results in an increase in Corporate Program Support Recoveries in the amount \$65,000, offset 100% by funding from the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) agreement.

### Risk

The current agreement with MLITSD terminates on December 31, 2026. There is the expectation that the funding agreement will be renewed at that time, however there is a low risk that the Ministry agreement would be terminated, and City would need to react accordingly to the revenue reduction

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Windsor Regnl Emplmt Network	Fees and Recoveries INTERNAL	(65,000)				
	<b>Total Revenues</b>	<b>(65,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(65,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0267	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Employment & Social Services	Category	[I] Revenue Increase
Division	OW & Discretionary Assistance	Status	Public

## Revenue Increase - Ontario Works Program Delivery Budget

Ontario Works Program Delivery is cost shared with the Province and the County of Essex. For 2026, the Province provides up to \$3,054,500 in 100% funding, the balance of eligible expenditures are Provincially funded 50% with the remaining 50% cost shared with the City and County based on the Arbitrated Weighted Assessment formula. The amount of budgeted Provincial and County revenue is being increased in relation to 2026 salary and fringe benefit cost increases for the delivery of the Ontario Works program.

Recommendation: Recommended

One-Time Funding: N/A

### Issue Detail

The Corporation of the City of Windsor is the Consolidated Municipal Service Manager (CMSM) for the delivery of the Ontario Works (OW) program within Windsor and Essex County. The Ministry of Children, Community and Social Services (MCCSS) provides Ontario Works Program Delivery Funding to support program administration and delivery. The first \$3,054,500 in gross expenditures would be 100% funded by the Province. The remaining budgeted expenditures would be cost shared 50/50 provincially/municipally. The County of Essex shares in the municipal contribution using the arbitrated weighted assessment formula.

Budgeted Provincial and County revenue is being realigned to reflect the increase to the 2026 Ontario Works Program Delivery Salary Budget, which will result in an overall Net City budget reduction of \$400,000.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Ontario Works-Program Delivery	Net County Cost	(237,705)				
Ontario Works-Program Delivery	Ontario Specific Grants	(162,295)				
	<b>Total Revenues</b>	<b>(400,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(400,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0218	Stage	Proposed
CLT Office	Human & Health Services	Classification	[3] Budget Enhancement
Department	Employment & Social Services	Category	[M] Service Enhancement
Division	Other Employment Services	Status	Public

## Addition to Employment Services Staff Compliment

The Province awarded the Employment and Social Services Department the contract to be the Service System Manager for Integrated Employment Services in the Windsor-Essex, Chatham-Kent and Sarnia-Lambton catchment area. Operating costs are eligible for 100% funding from the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) agreement to an approved funding limit. This budget issue is to request the addition of one full-time equivalent Information Analyst position (Local 543 - General - C-017), funded through a reduction of budgeted non-salary expenses to fully offset the cost.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

In March 2023, the Province announced that it would be expanding its new employment service transformation program to Windsor-Essex, Chatham-Kent and Sarnia-Lambton. The City's Employment and Social Services ("ESS") Division, together with its consortium partner, Workforce Windsor-Essex, was awarded the contract to deliver this transformative program on behalf of the Province.

The Service System Manager's transformative and innovative approach has determined the need for an Information Analyst. The position will make recommendations based on gathered and organized data. This results in an increase in Salary and Fringe in the amount of \$97,096. To offset this cost increase, this budget issue is to reduce another expense line to stay within the approved funding limit.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	23,842				
Windsor Regnl Emplmt Network	PC & Maint. Allocation	1,000				
Windsor Regnl Emplmt Network	Salary-Reg.Full Time	72,254				
Windsor Regnl Emplmt Network	Special Projects-Social Servic	(97,096)				
Windsor Regnl Emplmt Network	Fringe Benefits (Dept.)	23,842				
<b>Total Expenses</b>		<b>23,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Fringe Benefits Recovery	Automated Fringes Recovery	(23,842)				
	<b>Total Revenues</b>	<b>(23,842)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Employment & Social Services	Windsor Regnl Emplmt Network	Information Analyst	Regular Full-Time	1.0
			<b>Total:</b>	<b>1.0</b>

Budget Issue #	2026-0271	Stage	Proposed
CLT Office	Human & Health Services	Classification	[3] Budget Enhancement
Department	Employment & Social Services	Category	[M] Service Enhancement
Division	OW & Discretionary Assistance	Status	Public

## Addition to Ontario Works Staff Compliment

To address critical training gaps in Employment & Social Services (ESS), the department is requesting two (2) additional Regular Full-Time (RFT) Staff Trainers be added to the staff establishment. Current capacity is insufficient to meet training demands driven by Social Assistance Renewal. Increased caseload complexity requires consistent, high-quality training to ensure compliance, service continuity, and staff readiness. These positions are essential to sustain workforce development and uphold service standards across the department. No additional City funding is being requested as the positions have been in place as heavy workload for the last couple of years.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Corporation of the City of Windsor is the Consolidated Municipal Service Manager (CMSM) for the delivery of the Ontario Works (OW) program within Windsor and Essex County. The Ministry of Children, Community and Social Services (MCCSS) provides Ontario Works Program Delivery Funding to support program administration and delivery.

ESS is experiencing sustained and growing demand for structured staff training due to the ongoing implementation of Social Assistance Renewal, frequent legislative and technological changes, supporting clients with increasingly complex needs, and mobility of staff. These pressures have significantly increased the need for onboarding, refresher, and compliance training across multiple roles, including Caseworkers, Clerks, and Employment and Training Services (ETS) staff.

To meet these demands, the department has relied on two (2) RFT Staff Trainers and two (2) Heavy Workload Staff Trainers. The addition of the Heavy Workload positions was essential to maintain optimal service delivery and without them, the department would not have been able to deliver the volume or consistency of training required to support service delivery. Given the scale and complexity of current, anticipated, and growing training needs, Administration recommends that these positions be part of the permanent staff establishment.

Additional RFT Staff Trainers will help stabilize the training team, allowing for the development of standardized materials, improved scheduling, and more responsive support for staff across the department. This investment will result in better service continuity, legislative compliance, and the long-term sustainability of workforce development in ESS.

### RISK:

Current training capacity is stretched beyond sustainable limits, and continued reliance on temporary Heavy Workload staffing is no longer viable. Delays in onboarding and compliance training increase the risk of service errors, Ministry non-compliance, and inconsistent application of legislative and procedural updates.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	51,052				
Ontario Works-Program Delivery	Other Pay	(207,752)				
Ontario Works-Program Delivery	PC & Maint. Allocation	2,000				
Ontario Works-Program Delivery	Salary-Reg.Full Time	154,700				
Ontario Works-Program Delivery	Fringe Benefits (Dept.)	51,052				
	<b>Total Expenses</b>	<b>51,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fringe Benefits Recovery	Automated Fringes Recovery	(51,052)				
	<b>Total Revenues</b>	<b>(51,052)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Employment & Social Services	Ontario Works-Program Delivery	Staff Trainer	Regular Full-Time	2.0
				<b>Total: 2.0</b>

Budget Issue #	2026-0089	Stage	Proposed
CLT Office	Human & Health Services	Classification	[1] Budget Increase
Department	Housing & Children's Services	Category	[A] Annualization
Division	Housing Services	Status	Public

## Meadowbrook Rent Supplement

The City has a funding agreement with Canada Mortgage and Housing Corporation (CMHC) requiring the delivery of a rent supplement program for up to 40 units at the newly constructed Meadowbrook residence for a period of eight years. This budget issue is for the remaining \$60,000 of the \$240,000 annual commitment.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

On July 20, 2020, City Council approved Report C15/2020 regarding the Meadowbrook Development, an affordable housing project at 3100 Meadowbrook. The report outlined funding sources and authorized Windsor Essex Community Housing Corporation (CHC) to secure a repayable loan of up to \$20.5 million through CMHC's Co-Investment Fund.

On January 18, 2021, as part of Report C191/2020, City Council was informed that CHC successfully secured significant funding for the Meadowbrook Development through CMHC's Co-Investment program.

The update report informed City Council of CMHC's approval status, outlined additional funding terms, and requested authority to execute an agreement to secure CMHC funding. Council authorized (CR15/2021) administration to enter into a rent supplement agreement with CHC, as Service Manager, allocating \$240,000 annually for eight years to support Meadowbrook Development. The subsidy is expected to assist approximately 40 units by bridging market rental rates and the tenants' rental rates. Although the program was expected to start in 2022, construction delays shifted initial occupancy to June 2023.

The City has a funding agreement with CMHC requiring an eight-year Meadowbrook rent supplement program for up to 40 units at a gross annual cost of \$240,000 (CR 191/2020). Once the cost of rent supplements are funded by the municipality, the units can be counted towards our service area's (Windsor and Essex County) service level standard.

In the 2025 budget process \$180,000 was approved (BI 2025-0155). In accordance with our contractual obligations with CMHC, additional annualized funding beginning January 1, 2026 in the amount of \$60,000 is being requested for 2026 for a total annual budget of \$240,000 thereafter for the term agreement i.e., June 2023 through December 31, 2031.

### Risk

The City is obligated to deliver a Meadowbrook rent supplement program for \$240,000 as part of their contribution agreement with CMHC. If funding is not allocated, the City would be in breach of its agreement with Canada Mortgage and Housing Corporation. There is a critical risk to Rent Supplement/Housing Allowance (RS/HA) households linked to precarious RS/HA funding envelopes requiring immediate, significant and ongoing action to mitigate the negative effect the loss of subsidies will have on the housing affordability for these households, which may result in evictions and ultimately homelessness for some households.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Housing Services	Rent Supplement	60,000				
	<b>Total Expenses</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0204	Stage	Proposed
CLT Office	Human & Health Services	Classification	[1] Budget Increase
Department	Housing & Children's Services	Category	[B] Legislated
Division	Housing Services	Status	Public

## Changes to Children Services Staff Compliment

As a result of increased demand for Childcare and to be able to deliver the provincially mandated program, the staffing compliment within Children's Services requires reorganization. The reorganization would result in the creation of three new positions to support Children's Services - a Senior Manager, a Manager of Business Management, and a Manager of Program Management. As the program continues to evolve, Administration will continue to assess demands, and it is anticipated that additional positions may be required in future budget years.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

In 2025, Optimus SBR was retained to conduct a review of the Children's Services Department organizational structure and effectiveness to ensure alignment with the Ontario Government's new CWELCC funding formula for childcare and to ensure the City can effectively manage its expanded responsibilities as a service manager. Optimus found that the department's current structure is not aligned to CWELCC priorities and the revised operational requirements of a service manager. After a comprehensive review of organizational needs and a market scan, Optimus proposed a structure that would improve functional alignment of positions, reduce span of control for management, and ensure the division was structured with the necessary skills in the appropriate positions to support a balanced workload. While Administration was in support of the proposed structure, there was no available administrative budget for funding new positions in 2025.

Up until now, the Children's Services Department has supported the increased workload with a one-time transitional grant from the province to support administration to the CWELCC system transformation, which allowed for the addition of temporary and heavy workload positions. This funding expired, and now administrative funding across the province represents only 1% of the total CWELCC allocation. This funding is insufficient to cover the costs of managing the existing Early Years and Child Care system and implementation of CWELCC, and the current structure of the department is not sustainable to be able to deliver the new service requirements.

### Risk

The position changes in the chart below estimates the salary grade that each new position will be at. However, the new positions will need to go through a formal job evaluation process, and may result in salaries that are different than projected. The Manager of Children Services position is currently noted as vacant, but being filled on an acting basis.

As CWELCC continues to phase in, it is expected that there may be additional positions required to support the department and there is potential for future reorganization, specifically with respect to the unionized positions. Should this be required, a future budget issue will be brought forward in a subsequent budget year.

A summary of the changes and the Operating Budget implication, is as follows:

Position Changes	Total Gross Reductions	Offsetting Revenue/Recovery	County Revenue	City Impact
Remove (1 ) FTE	(\$211,084)	\$0.00	\$99,508	(\$111,576)
Add 3 FTE	\$582,463	\$0.00	(\$273,282)	\$309,181
Net Impact (2) FTE	\$371,379	\$0.00	(\$173,774)	\$197,605

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	91,649				
Child Care	PC & Maint. Allocation	2,000				
Child Care	Salary-Reg.Full Time	277,730				
Child Care	Fringe Benefits (Dept.)	91,649				
	<b>Total Expenses</b>	<b>463,028</b>	0	0	0	0
Child Care	Net County Cost	(173,774)				
Fringe Benefits Recovery	Automated Fringes Recovery	(91,649)				
	<b>Total Revenues</b>	<b>(265,423)</b>	0	0	0	0
	<b>Net Total</b>	<b>197,605</b>	0	0	0	0

Department	Dept ID	Position Title	Employee Class	FTE
Housing & Children's Services	Child Care	Manager of Children Services	Regular Full-Time	(1.0)
Housing & Children's Services	Child Care	Manager, Business Management & Compliance	Regular Full-Time	1.0
Housing & Children's Services	Child Care	Manager, Program Management & Oversight	Regular Full-Time	1.0
Housing & Children's Services	Child Care	Senior Manager	Regular Full-Time	1.0
			<b>Total:</b>	<b>2.0</b>

Budget Issue #	2026-0086	Stage	Proposed
CLT Office	Human & Health Services	Classification	[1] Budget Increase
Department	Housing & Children's Services	Category	[F] Revenue Reduction
Division	Housing Services	Status	Public

## Federal Block Funding Revenue Decrease

The City receives Federal Block Funding (FBF) to support housing providers through Operating Agreements expiring by 2031. FBF has been declining annually since 2011 and is projected to be fully eliminated by 2033. In 2026, the scheduled funding decrease amounts to \$1.29 million. Housing Services is requesting annualized City funding of \$669,000 to address this shortfall.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The City of Windsor is the Consolidated System Service Manager (CMSM) for the delivery of Social Housing programs in the City of Windsor and Essex County. The County shares in the cost based on the arbitrated weighted assessment formula. Since 2001, the City of Windsor has received Federal Block Funding, representing the federal share for former federal and federal-provincial social housing providers, as well as public housing providers.

Federal Block Funding has declined each year since 2011. To date, Housing Services has primarily absorbed this loss within its operating budget through subsidy savings from lower mortgage renewals rates, reduced Debenture payments (Public Housing), and increased geared-to-income revenue of non-profit providers.

The 2026 scheduled Federal Block Funding reduction totals \$1.29 million gross (\$822,000 City, \$468,000 County). Additionally, 50% of the City's 2025 funding loss (\$515,000) was approved as one-time funding. In 2026, the City must offset \$1,337,000 (\$515,000 + \$822,000). To minimize the annualized impact for 2026, Housing Services is requesting \$669,000 in annualized city funding and will attempt to offset the remaining \$668,000 through potential in-year surpluses.

Housing Services anticipates that, under the current legislated funding model, Housing Providers may realize subsidy savings as their mortgages reach maturity (EOM). These potential savings cannot be reliably estimated and are expected to be minimal.

Council has endorsed the Home Together 10 Year Housing and Homelessness Master Plan (HHMP), which sets goals and targets for repairing and renewing non-profit housing stock, creating new affordable housing, funding prefeasibility work to leverage government programs, and supporting successful tenancies in the social and affordable housing sector. Approval to retain any EOM savings could help offset future costs tied to HHMP targets and other sector pressures.

Federal funding levels will continue to decline annually, as outlined in the table below, until fully depleted by 2032 with the County sharing in these losses or gains using the arbitrated weighted assessment formula.

### Risk

Housing Services is not able to continue to absorb the large loss of Federal Block Funding in 2026 through operating subsidy savings. Current upper-level government funding is inadequate to address the identified long-term pressures and alternative funding sources may be required to ensure the service manager's legislated subsidy responsibility is addressed. The City Housing Reserve (Fund 216) was established to fund City related operating and capital housing costs for which no alternative funding sources are available. These funds would be available, if necessary, to offset potential Housing Provider costs pressures (operating and/or capital). The balance in Fund 216-City Housing Reserve after current Council approved commitments as of September 30, 2025, is approximately \$2.4 million.

Annualized Federal Block Funding Loss (2026-2032) - Cost Sharing Based on Current Weighted Assessment (\*2025 City Share Annualized \$515,000)

Years	Gross Funding Loss	County Share	City Share	City Share Cumulative
2025*	\$1,611,000	\$518,000	\$1,030,00	\$515,000
2026	\$1,290,000	\$468,000	\$822,000	\$1,337,000
2027	\$329,000	\$119,000	\$210,000	\$1,547,000
2028	\$568,000	\$206,000	\$362,000	\$1,909,000
2029-2032	\$391,000	\$142,000	\$249,000	\$2,158,000

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Housing Services	Canada Specific Grants	1,048,000				
Housing Services	Net County Cost	(379,000)				
	<b>Total Revenues</b>	<b>669,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>669,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Budget Issue #	2026-0090	Stage	Proposed
CLT Office	Human & Health Services	Classification	[1] Budget Increase
Department	Housing & Children's Services	Category	[G] Line Item Increase
Division	Homelessness & Housing Support	Status	Public

## Residential Services Homes Per Diem Increase

A review of the Residential Services Homes per diem rate every three years was previously directed by City Council (B12/2023). Due to rising costs, an increase from \$60 to \$65 is being recommended, requiring additional annual municipal funding of \$600,000. This equates to a prorated increase for nine months in the 2026 budget in the amount of \$450,000.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

In April 2023, the per diem rate for the Residential Services Homes (RSH) program was increased to \$60. While the increase was approved by Windsor City Council (B13-2023), the City of Windsor's provincial Homelessness Prevention Program (HPP) funding allocation also increased that year and was able to fully fund the new per diem rate without additional municipal dollars at that time. City Council also directed Administration to review the per diem rate every three years.

The RSH program offers supportive housing for 565 eligible low-income individuals living in 20 designated homes in Windsor (339 beds, 60%) and Essex County (226 beds, 40%). The program is funded through the provincial Homelessness Prevention Program (\$4.7 million) and municipal funding from the City of Windsor (\$766,375) and County of Essex (\$414,535) for the April 2025 to March 2026 fiscal year.

The budget aligns municipal contributions with each region's share of beds. Currently, 80% of costs are covered through provincial funding and 20% by municipal funding.

To meet increasing costs and stabilize this program, Administration is seeking approval to increase the per diem rate to \$65 starting in April 2026. Since the province has not increased the HPP allocation since 2023, funding the per diem increase will require additional municipal dollars. In 2026, the nine-month pro-rated amounts for April to December, would be \$450,000 from the City of Windsor and \$300,000 from the County of Essex. Starting in January 2027, annualized funding of \$600,000 from the City and \$400,000 from the County would be required to fund this per diem increase.

During the 2025 City of Windsor budget meeting, there were several delegates representing the Residential Services Homes, including those from IRIS Residential Inns and Bruce Villa who explained the impact of inflationary pressures and increasing operating costs. IRIS Residential Inns shared budget details including their actual cost of operations which was \$69 per day in 2024 and \$73 per day in 2025. This home is a non-for-profit service provider and is often able to make up the difference through fund raising efforts, but many of the other homes in Windsor and Essex County are for-profit organizations and do not have this option.

By comparison with other municipalities that deliver this program, Hamilton's per diem rate is currently at \$65 and Wellington County and Waterloo Region have moved to a block-funding model that pays for actual operating costs which is significantly higher than existing per diem rates.

The Residential Services Homes program provides safe, affordable, and supportive housing for people in our community who are at high risk of homelessness or may be exiting homelessness. Of those who resided in these homes during the 2024 - 2025 fiscal year, 64 of them were experiencing homelessness immediately before securing one of these beds. Also, the average length of stay is approximately 5 years which is further evidence of the success of this program.

## Risk

To increase the per diem rate to \$65, County Council must also approve the allocation of additional municipal funding to cover their portion of the per diem increase for the 226 County residents in the Residential Services Home program. City Administration has communicated this to their counterparts at the County. Confirmation has been received that County Council approved the additional funding starting in April 2026, with the increase contingent upon the City of Windsor also approving the increase to the per diem rate in its budget.

Even if additional municipal funding is approved to support the per diem increase to \$65, the Residential Services Homes service providers may continue to experience financial pressures. If one or more of these homes ceases to operate due to these pressures, there would be instability across the system.

### Additional Cost of \$5 Per Diem Rate Increase - Effective April 1, 2026

Municipality	Number of Subsidized Beds	Projected Annual Cost	Prorated Cost for April to December 2026
City	339	\$600,000	\$450,000
County	226	\$400,000	\$300,000
Total	565	\$1,000,000	\$750,000

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Homelessness PrevProg (HPP)	Hostels	450,000				
	<b>Total Expenses</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0367	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Housing & Children's Services	Category	[H] Line Item Reduction
Division	Housing Services	Status	Public

## Elimination of Staffing in Housing Services

One Program Development Officer (PDO) Job Code 543426 is currently vacant. This position is being brought forward for elimination, as there is capacity within existing staffing levels.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

The Program Development Officers (PDO) are Local 543 bargaining positions. PDO's help to facilitate and conduct consultation sessions with staff, public, community groups and related housing and homelessness sector stakeholders, as well as coordinate and implement other housing and homelessness programs and initiatives as required.

There are currently three PDO's in the department, with two dedicated to Housing Services, and another supporting Homelessness programs. Position #4633, dedicated to Housing Services, is currently vacant after a recent retirement is recommended for elimination. There is currently staff capacity to meet existing work demands, so the position does not need to be filled.

### Risk

As noted above, these roles help to support, monitor and ensure compliance for a variety of Housing programs that the City of Windsor is legally bound for extended periods of times. If new programs are announced the City of Windsor may need to reevaluate future staffing needs.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(25,530)				
Housing Services	PC & Maint. Allocation	(1,000)				
Housing Services	Salary-Reg.Full Time	(77,350)				
Housing Services	Fringe Benefits (Dept.)	(25,530)				
	<b>Total Expenses</b>	<b>(129,410)</b>	0	0	0	0
Fringe Benefits Recovery	Automated Fringes Recovery	25,530				
	<b>Total Revenues</b>	<b>25,530</b>	0	0	0	0
	<b>Net Total</b>	<b>(103,880)</b>	0	0	0	0

Department	Dept ID	Position Title	Employee Class	FTE
Housing & Children's Services	Housing Services	Program Development Officer	Regular Full-Time	(1.0)
				<b>Total: (1.0)</b>

Budget Issue #	2026-0168	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Housing & Children's Services	Category	[I] Revenue Increase
Division	Housing Services	Status	Public

## Increase in County Revenue for Housing Services

The City of Windsor is the Consolidated Municipal Service Manager for Windsor and Essex County for Social Housing programs. The County of Essex shares in the municipal cost of the programs based on the arbitrated weighted assessment formula. This budget issue is to increase the level of budgeted County revenue for these programs based on current weighted assessment rates.

Recommendation: Recommended

One-Time Funding: N/A

### Issue Detail

The City of Windsor is the Consolidated Municipal Service Manager for Windsor and Essex County for Social Housing programs. The County of Essex shares in the municipal cost of the programs based on the arbitrated weighted assessment formula. Budgeted County revenue is being increased in relation to incremental salary and fringe benefit rate increases, as well as to incorporate the projected impact of the weighted assessment changes.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Housing Services	Net County Cost	(155,000)				
	<b>Total Revenues</b>	<b>(155,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(155,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0203	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Housing & Children's Services	Category	[J] Alternative Service Delivery
Division	Housing Services	Status	Public

## Alternative Funding for P2P Poverty Reduction Strategy

Pathway to Potential (P2P) is a regional poverty reduction strategy approved by City Council in April 2024 (CR122/2024). Since Pathway to Potential is not legislated, Council has discretion on its funding and service delivery. Budget savings can be achieved by looking at alternate ways to offer similar services outside the current P2P framework and using alternative funding sources. This budget issue is directly tied to Budget Issue #2026-0384.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

In April 2024, the City of Windsor and the County of Essex Councils unanimously adopted a renewed P2P strategy. It is a 5-year plan that is made up of three major components:

1. Affordable Pass Program
2. Recreation Assistance Program
3. The Neighbourhoods Program

#### 1. Affordable Pass Program (APP)

Since 2010, the Affordable Pass Program, which is considered a municipal best practice, has provided low-income Windsor residents with affordable access to public transit and has benefited thousands of low-income individuals seeking employment, education and healthcare.

The APP initiative allows eligible adult and youth riders to purchase a discounted 30-day bus pass from Transit Windsor every month for up to 12 months. Under the current program, the differential in rate is subsidized by the tax base. The demand for the Affordable Pass Program has increased significantly.. The rise in demand can be attributed to several factors, including the elimination of the Ontario Works 30-day bus passes, population growth, high unemployment rate, and rising living costs. As a result in the increased demand, continuation of the APP as part of Transit Windsor's fare based structure, without the need for tax base subsidy can be achieved. A Transit Windsor discounted fare has been included in the 2026 schedule of user fees. In essence, riders who meet the eligibility criteria will still be entitled to an APP bus pass while ensuring the Transit Windsor achieves their budgeted revenue without reliance upon the tax base for funding.

#### 2. Recreation Assistance Program

The Recreation Assistance Program (RAP) provides eligible City of Windsor residents with subsidized program registration fees, enabling families to participate in activities of their choice, such as swimming lessons, drop-in sports, art classes, and access to Adventure Bay. Similar to the APP program, it is being recommended that this program continue without the tax levy funding.

RAP will be complemented by several additional programs and grants, including the expanded SUPIE program (BI 2026-0139), Canadian Tire Jumpstart, KidSport Windsor, and other targeted subsidy and grant opportunities offered through Children's Services, Recreation, and community partners for low-income families. The City will also continue to operate provincially funded before- and after-school programs at select recreation and community centres, which include

components focused on sport, physical activity, and healthy eating.

It is anticipated that the Brokerage Program, where established recreation, culture, and arts community partners previously received City funding to offset registration discounts for P2P participants, will transition to being funded directly by the partners or through alternate City funding programs. It is expected that many brokerage partners will be able to continue operating without P2P City funding and maintain free or subsidized registration for a portion of participants without impacting their overall organizational stability.

While P2P funding provided \$305,000 in revenue for Community Programming and Recreation in 2025, it is projected that the strong participation in recreation programs will partially offset the revenue shortfall. An allocation of available funding of \$150,000 will be retained and provided to Recreation to offset any further projected revenue loss.

### 3. The Neighbourhoods Program

Launched in Q2 2025, the Neighbourhoods Program aims to improve the quality of life for approximately 8,000 Windsor residents living in at-risk and priority neighbourhoods through targeted P2P investments. The proposed 2026 Neighbourhoods Program city budget allocation is \$625,000. The key objectives of this initiative are to activate local resources, empower residents, and foster social capital—achieved through a connected community approach. Three priority neighbourhoods were identified, and service providers have been contracted to lead the program in each neighbourhood.

In its first year, the Neighbourhoods Program focused on building a strong foundation for community engagement and planning with residents and stakeholders. Working collaboratively with residents, neighbourhood boundaries were finalized, and a large neighbourhood launch event to introduce the program and encourage participation took place. A Resident Engagement Plan to guide outreach activities throughout the year is underway, complemented by support for the Citizen Quality of Life Survey to capture local perspectives and insights. Currently, the Service Providers are working on the development of the Neighbourhood Action Plans within their assigned neighbourhoods.

While still in development, Neighbourhood Action Plans are co-designed with neighbourhood residents and can include items such as Community Gardens, Neighbourhood Events, Welcome Bags, Local Planning Councils, Adopt-A Programs, etc. Once developed, the next three years were to focus on implementation.

While there are a number of programs aimed at improving at-risk resident quality of life, there is no direct replacement for the Neighbourhoods Program in the City and County. Accordingly, it is recommended that this program continue to be funded for the 2026 budget year using funding from Fund 231 WREN SSM IES reserve fund. This reserve contains Performance Based Funding earned by the City as the Integrated Employment Services System Manager. The reserve was created for purposes of developing future employment programming and/or for unforeseen expenses. Given that the use of this revenue is unrestricted and there is sufficient balance in the reserve, administration is recommending that it be used to fund the City's portion of the Neighbourhood program in 2026.

### BUDGET IMPACT

The proposed changes in funding models for the P2P poverty reduction strategies would be a City budget reduction for Housing and Children Services in the amount of \$624,539. The \$625,000 required to maintain the City Neighbourhood programs will be funded from the Fund 231 WREN SSM IES Reserve, which has a balance of \$722,858 as at December 15, 2025. The County Neighbourhood programs would continue to be funded by the County. When factoring in the budgeted reduced revenue for Recreation, the budget savings associated with this issue is reduced to \$1,099,539.

(\$624,539)	Budget Reduction for Housing & Children's Services (Excluding Budget Issue #2026-0384)
(\$625,000)	Transfer from Fund 231 - WREN SSM IES Reserve
\$150,000	Budget Increase for Recreation reduction of P2P Revenue
(\$1,099,539)	Total Net City Budget Reduction

Other Impact: Should City Council accept this Budget reduction, additional potential reductions have been identified in Budget Issue #2026-0384

### Capital Budget Implication

N/A

### Risk

While municipal investment alone will not end or reduce poverty, research indicates that investments made in neighbourhoods, subsidized recreation, and transit programs contribute to our region's overall ecosystem of poverty reduction efforts and impact the quality of life for low-income residents. Human and Health Services Department have several programs and initiatives, including Employment & Social Services, which delivers Ontario Works and Employment and Training Services, as well as the Windsor Regional Employment Network (WREN), the Community Safety and Well-Being Plan, Children's Services and Housing Services, all of which help the most vulnerable residents. These foundational services are essential for meeting the basic needs of individuals and families, and they make referrals to other impactful services and programs offered in the community. Grant funding, while an important component of the poverty reduction strategy, is dependent on grant providers', availability and approval and may fluctuate annually. Further, should some Brokerage Partners choose not to continue offering free or subsidized programs to eligible participants, individuals may still access other City programs available to qualifying families.

By realigning the P2P components out from the P2P framework, it allows for the majority of its benefits to continue while being absorbed into existing departmental budgets.

The County offers their own recreation programs independent of the City, and there would be no change to the APP program. The Neighbourhoods Program would continue to be administered on behalf of the City and County with recoveries being received for the County locations through the regular billing cycle.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Pathway to Potential	Special Projects-Social Service	(624,539)				
	<b>Total Expenses</b>	<b>(624,539)</b>	0	0	0	0
Pathway to Potential	TRANSFER From Reserve Funds	(625,000)				
Administration	Other Municipal Grants & Fees	150,000				
	<b>Total Revenues</b>	<b>(475,000)</b>	0	0	0	0
	<b>Net Total</b>	<b>(1,099,539)</b>	0	0	0	0

In-Camera Issue  
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Budget Issue #	2026-0246	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Huron Lodge	Category	[H] Line Item Reduction
Division	Nursing & Personal Care	Status	Public

## Reduction of Expenses

This budget issue reduces an expense line item to offset contractual salary increases.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

To responsibly manage fiscal pressures while upholding service commitments, the department will implement a targeted reduction of \$260,000 in a designated expense line item. This adjustment is necessary to accommodate contractual salary increases and sustain current staffing levels at Huron Lodge.

In recent years, the Ministry of Long-Term Care has committed to annualized funding to support the recruitment and retention of nursing staff, with the goal of achieving an average of four hours of direct care per resident per day. In alignment with these provincial directives, corresponding revenue and expenditure budgets were approved through previous budget cycles.

This measure reflects a prudent reallocation of resources to ensure continuity of care, compliance with staffing benchmarks, and responsible stewardship of public funds.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Nursing & Personal Care	Other Pay	(260,000)				
	<b>Total Expenses</b>	<b>(260,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(260,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2026 Budget Issue Detail



Budget Issue #	2026-0238	Stage	Proposed
CLT Office	Human & Health Services	Classification	[2] Budget Reduction
Department	Huron Lodge	Category	[I] Revenue Increase
Division	Administration - Huron Lodge	Status	Public

## Increase in Annualized Ministry of Long-Term Care Funding

Based on the most recent funding announcement by the Ministry of Long-Term Care in May 2025, the department expects to receive an additional \$100,000 of annualized provincial funding in 2026.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

This budget issue increases the annualized revenue budget for the Ministry of Long-Term Care funding for the home based on the most recent funding announcement in May of 2025 for the fiscal year April 2025 to March 2026.

Ministry of Long-Term Care funding fluctuates at any given time. Due to the unpredictability of the funding allocations beyond April 1, 2025 estimates in this budget issue are under the assumption that annualized funding streams remain constant.

The 5 Year historical annualized Ministry of Long-Term Care Funding budget variance is shown below.

Administration has drafted the 2026 budget submission based on the most current information from government sources at the time of writing.

### 5 Year Huron Lodge Annualized Ministry of Long-Term Care Funding Budget History

Year	Budget	Actual	Variance	% Variance
2021	(\$11,934,713)	(\$12,368,324)	\$433,611	3.63%
2022	(\$12,297,037)	(\$12,499,189)	\$202,152	1.64%
2023	(\$16,766,003)	(\$16,982,101)	\$216,098	1.29%
2024	(\$19,181,767)	(\$19,164,033)	(\$17,734)	-0.09%
2025 Projected	(\$19,153,311)	(\$19,228,311)	\$75,000	0.39%

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
HL Administration	Ontario Specific Grants	(100,000)				
	<b>Total Revenues</b>	<b>(100,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(100,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0010	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[A] Annualization
Division	Fund Transfers	Status	Public

## Life Cycle Costing for Major Information Technology Costs

As the City deploys new applications, major enterprise systems are facing the challenge of vendors only offering a subscription model. As a result, a multi-year funding plan was approved in 2022 with annualized increases in funding for these major information technology purchases. This increase in funding represents the continuation of the plan approved in 2022.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

With the technology landscape ever changing, and as our business model adapts to leverage new software, and to maintain, and enhance our existing platforms, a sustainable funding plan was approved in 2022.

The previous funding model did not provide sufficient funds to sustain our required trend towards the “cloud” and the pressing demand for modernization. A prevalent I.T. industry trend, is a shift away from traditional perpetual licenses towards a software as a service (SaaS) model that is hosted in the “cloud”. In a license model, a one-time purchase is typically made using capital dollars with a separate agreement for annual support services, usually funded through the operating budget. Licensed applications are mostly housed on premise and the City of Windsor (City) has historically been able to extend their useful life. The SaaS fee is a monthly/annual charge based on usage compared to the one-time purchase of perpetual licenses and includes the annual support services. In a SaaS model, the City is contractually obligated to follow the product life-cycle and must complete regular maintenance and upgrades.

Our major enterprise systems have a similar challenge. As we deploy new applications, vendors are only offering a SaaS model. The City may have to move to a SaaS model for PeopleSoft. While the future costs are currently unknown, it is anticipated that this will significantly raise the annual fee and necessitate more regular maintenance (upgrades) to the applications. By utilizing the Pay-As-You-Go (PAYG) reserve fund to support these major enterprise systems expenditures, both operating and capital, a PAYG funding formula will allow for a sustained approach to managing the enterprise systems. All expenditures for these major enterprise systems will be recovered from the PAYG Reserve fund (F170) as part of the year end operating variance.

Rather than continuing the previous funding model of operating and capital budgets, that are difficult to predict years in advance with changing technology needs, the 2022 Funding Plan pre-committed and annualize the funding of these major enterprise systems expenses through the Pay-As-You-Go (PAYG) reserve fund. The pre-commitment approved in the 2022 budget includes these 2 increases:

Operating Budget includes 2 types of funding increases:

### INCREASE 1

- Software costs are expected to increase annually with inflation - in 2022 an annual 3% budget increase to the PAYG reserve fund contributions was approved, which starting with \$151K in 2022 and increasing by 3% each year. The 2026 3% incremental increase results in a \$175,000 increase, which will go directly to fund corporate enterprise software.

### INCREASE 2

- The second component of the funding strategy was a reduction of the annual dividend payment from the PAYG fund to

the current fund in the amount of \$1.8M to be phased in over 5 years starting in 2022. The decrease in annual dividend results in a corresponding increase to the PYG Reserve. Given no budget reduction was made in 2025, the model will need to be extended into 2027 to achieve the \$1.8M cumulative increase to the PYG reserve.

The reduction in annual dividend payments to the current fund over the last 5 years is detailed in the table below:

Year	Annual Increase	Cumulative
2022	\$150,000	\$150,000
2023	\$300,000	\$450,000
2024	\$450,000	\$900,000
2025	\$000,000	\$900,000
2026	\$450,000	\$1,350,000

NOTE:

Currently budgeted capital funding is approved in principle until 2033 for Enterprise software as well as a portion of future sustainability funding would go directly to funding corporate enterprise software in the PAYG reserve. This new funding model is expected to maintain the PAYG reserve balance into the future. As we proceed with determining a direction for our corporate ERP system and as we continue to annually review the PAYG reserve balance, updated funding recommendations will come forward to ensure the health of the fund.

### Risk

- The software estimates are based on past trends and anticipated costs to replace/upgrade applications. As technology, costing and needs change, a periodic review will be required to maintain the health of the fund.
- Transitioning from on-premises legacy systems to cloud-based SaaS solutions without securing sustainable funding for ongoing subscription fees poses a significant risk to other critical modernization efforts—such as ERP (PeopleSoft Financials and HRMS) and property tax (AMANDA Tax) systems. Without adequate reserve funding, these initiatives may face delays, scope reductions, or operational disruptions due to insufficient budget coverage for recurring SaaS costs.

### 2026 Increase

2026	
Increase 1	\$175,000
Increase 2	\$450,000
Total	\$625,000

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Trns frm Reserve-PAYG Dividend	TRANSFER From Reserve Funds	450,000				
	<b>Total Revenues</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer to PAYG Lease Reserve	TRANSFER to Reserve Fund	175,000				
	<b>Total Expenses</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>625,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0380	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[A] Annualization
Division	Fund Transfers	Status	Public

## Net Contractual & Pre-Approved Salary & Wage Adjustments

Contractual & Pre-Approved Salary & Wage Adjustments estimated to be \$10.6M relate to increases in employee compensation that have been predetermined through Council approved collective agreements, and employment contracts. The impact of this increase is mitigated by the redirection of a \$10M in available discretionary reserve funding in 2026.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

This issue recommends the contractual and pre-approved salary & wage adjustments estimated \$10.6M for increases in employee compensation as approved by Council through collective agreements and employment contracts. These adjustments are not discretionary but are instead obligations that the City must fulfill in accordance with negotiated terms, step progressions, or scheduled rate adjustments. This increase is mandatory to ensure that salaries and wages remain consistent with contractual commitments and established compensation policies and compliance with labour agreements. The impact of this increase is mitigated by the redirection of a \$10M in available discretionary reserve funding in 2026, bringing the net cost to be funded from the tax levy to \$643,788.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Other Pay	10,643,788				
	<b>Total Expenses</b>	<b>10,643,788</b>	0	0	0	0
Trns frm Reserve-PAYG Dividend	TRANSFER From Reserve Funds	(10,000,000)				
	<b>Total Revenues</b>	<b>(10,000,000)</b>	0	0	0	0
	<b>Net Total</b>	<b>643,788</b>	0	0	0	0

Budget Issue #	2026-0011	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[B] Legislated
Division	Fringe Benefits	Status	Public

## Canada Pension Plan (CPP)

CPP contributions are a legislated payroll cost. The CPP rate for 2026 is estimated to remain at 5.95% on YMPE and 4% on YAMPE. Beginning January 1, 2024, employees and employers each began contributing an additional 4% on earnings above the first earnings ceiling (the YMPE), up to the amount of the second earnings ceiling (the YAMPE). Maximum pensionable earnings and employee payroll data used to calculate the CPP budget are based on the Corporation's payroll estimates.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

On January 1, 2024, the government introduced a second earnings ceiling known as the Year's Additional Maximum Pensionable Earnings (YAMPE). Employees who have income above the first earnings ceiling contribute an additional percentage of the income they earn above the first earnings ceiling up to the second earnings ceiling. This additional CPP contribution is part of the CPP enhancement known as second CPP contributions.

The CPP rate for 2026 is estimated to be 5.95% for the estimated Year's Maximum Pensionable Earnings (YMPE) of \$74,131, and 4% for the estimated Year's Additional Maximum Pensionable Earnings (YAMPE) of \$84,424. The exemption remains at \$3,500. Due to the changing staffing levels throughout the year and the estimated contribution rates, this account is difficult to forecast with certainty.

2026 CPP premiums are expected to be approximately \$14.0M. As such, a budget increase of \$1.4M is estimated for 2026.

### 5 Year Budget History

Year	Budget	Actual	Variance	% Committed
2021	\$9,000,000	\$9,067,562	(\$67,562)	100.8%
2022	\$9,700,000	\$10,111,182	(\$411,182)	104.2%
2023	\$10,500,000	\$11,117,163	(\$617,163)	105.9%
2024	\$11,400,000	\$12,531,236	(\$1,131,236)	109.9%
2025	\$12,579,020	\$13,700,000*	(\$1,120,980)*	108.9%*

\* 2025 Year End Projections

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Canada Pension Plan	Canada Pension Plan	1,430,778				
	<b>Total Expenses</b>	<b>1,430,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>1,430,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0012	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[B] Legislated
Division	Fringe Benefits	Status	Public

## Employment Insurance (EI)

El contributions are a legislated payroll cost. The EI rate for 2026 is confirmed to be 1.63% compared to the 2025 rate of 1.64%. Maximum insurable earnings and employee payroll data used to calculate the EI budget are based on the Corporation's payroll estimates - a variance from the budget may occur if the assumptions used change significantly.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The 2026 Employment Insurance premium rate and maximum annual insurable earnings are 1.63% and \$68,900, respectively. Due to the changing staffing levels throughout the year, this account is difficult to forecast with certainty.

2026 EI premiums are estimated to be approximately \$4.7M. As such, a budget increase of \$66k is estimated for 2026.

### 5 Year Budget History

Year	Budget	Actuals	Variance	% Committed
2021	\$3,600,000	\$3,511,606	\$88,394	97.5%
2022	\$3,600,000	\$3,770,856	(\$170,856)	104.7%
2023	\$4,000,000	\$4,111,416	(\$111,416)	102.8%
2024	\$4,200,000	\$4,598,759	(\$398,759)	109.5%
2025	\$4,591,120	\$4,500,000*	\$91,120*	98.0%*

\*2025 Year End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Employment Insurance	Unemployment Insurance	65,940				
	<b>Total Expenses</b>	<b>65,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>65,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0013	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[B] Legislated
Division	Fringe Benefits	Status	Public

## Employer Health Tax (EHT)

EHT contributions are a legislated payroll cost. The EHT rate for 2026 is projected to remain unchanged at 1.95%. Employee payroll data used to calculate the EHT budget are based on the Corporation's payroll estimates - a variance from the budget may occur if the assumptions used, including estimated contractual increases, change significantly.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Taxable gross earnings for 2026 are estimated to be approximately \$334 million based on current YTD totals and anticipated negotiated increases. The Employer Health Tax rate is unconfirmed but is forecasted to remain unchanged at 1.95% of gross taxable earnings. This account is difficult to project due to unknown variables such as sick leave payments, severance payments and unsettled contracts.

2026 EHT premiums are expected to be approximately \$6.5M. As such, a budget increase of \$200k is estimated for 2026.

### 5 Year Budget History

Year	Budget	Actual	Variance	% Committed
2021	\$4,800,000	\$5,012,576	(\$212,576)	104.4%
2022	\$4,900,000	\$5,225,803	(\$325,803)	106.6%
2023	\$5,460,000	\$5,509,423	(\$49,423)	100.9%
2024	\$5,550,000	\$5,955,640	(\$405,640)	107.3%
2025	\$6,295,530	\$6,400,000*	(\$104,470)*	101.7%*

\*2025 Year End Projections

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Employer Health Tax	Employer Health Tax	199,674				
	<b>Total Expenses</b>	<b>199,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>199,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0006	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[C] Contractual
Division	Fringe Benefits	Status	Public

## Ontario Municipal Employees Retirement System (OMERS) Pension Fund

OMERS, officially the Ontario Municipal Employees Retirement System, is a pension fund created by statute in 1962 to handle the retirement benefits of local government employees in Ontario, Canada. This Provincially mandated pension cost increase is based on the Corporation's payroll estimates.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

OMERS is a multi-employer, contributory defined benefit pension plan which the City of Windsor participates in. All plan members belong to the defined benefit provision of the OMERS Primary Plan and its costs are shared equally between members and employers. OMERS is designed to provide plan members with a lifetime pension protected against inflation and includes excellent survivor and disability benefits. It also offers early retirement options and is portable with many public sector plans.

Enrolment in the OMERS pension plan is mandatory for all permanent full-time City of Windsor employees. Prior to January 1, 2023, employees that are not permanent full-time (NFT) were eligible to enroll in the OMERS pension plan if they met certain enrolment conditions being: In each of the two preceding calendar years an employee's service must equal a minimum of 700 employment hours and/or earnings must equal 35% of the Canada Pension Plan/Yearly Maximum Pensionable Earnings (YMPE).

In 2020, OMERS passed a plan change to remove the current eligibility requirement for non-full-time employees to join the Plan effective January 1, 2023. This allows for NFT employees who work for an OMERS employer to join the Plan at any time on or after January 1, 2023. Currently there are 702 NFT employees enrolled in the OMERS pension plan. This number may fluctuate from year to year based on the number of NFT's that meet the criteria, choose to enroll in the Plan and/or terminate their employment with the City of Windsor.

Contributions to the OMERS plan are calculated as a percentage of the member's contributory earnings and are normally matched by the City of Windsor.

The current contribution rate for normal retirement age (NRA) 65 members is 9% of contributory earnings up to the year's maximum pensionable earnings (YMPE) + 14.6% of contributory earnings over the YMPE (\$71,300 in 2025).

The current contribution rate for NRA 60 members (Fire and Police employees) is 9.2% of contributory earnings up to the YMPE + 15.8% of contributory earnings over the YMPE.

When preparing the budget calculations, an assumed 2026 YMPE of \$73,600 (based on the average YMPE increases over the last three years) was used, along with confirmed or estimated negotiated salary increases for all employees enrolled in the OMERS pension plan at July 31, 2025. These calculations include the following groups:

CUPE Local 543  
 CUPE Local 82  
 Mayor and City Council Non-Union  
 Non-Union CANUE  
 Non-Union Police  
 Windsor Police Association (WPA) - Uniform

Windsor Police Association (WPA) - Civilian  
 Ontario Nurses Association (ONA)  
 Windsor Professional Firefighters Association (WPFFA)  
 Transit Windsor - Non Union and Union

2026 OMERS premiums are expected to be approximately \$33.2M. As such, a budget increase of \$2,643,278 is estimated for 2026.

### Performance Indicators

There are 4,308 employees enrolled in the OMERS pension plan as at August 11, 2025.

### 5 Year Trend Analysis

Year	Budget	Actual	Variance	% Committed
2021	\$24,200,000	\$24,553,980	(\$353,980)	101.5%
2022	\$24,750,000	\$24,536,813	\$213,186	99.1%
2023	\$26,363,200	\$26,204,256	\$158,944	99.4%
2024	\$28,650,000	\$29,700,824	(\$1,050,824)	103.7%
2025	\$30,515,800	\$32,400,000*	(\$1,884,200)*	106.2%*

\*2025 Year End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
OMERS	Pensions - Contributory	2,643,278				
	<b>Total Expenses</b>	<b>2,643,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>2,643,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0007	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[C] Contractual
Division	Fringe Benefits	Status	Public

## Health & Dental Benefits

The Corporation of the City of Windsor currently provides health care benefits such as drug, dental, extended health, vision, audio, travel for employees (Non-Union, ONA, CUPE 543 & 82, Windsor Fire Services, Windsor Police Services, and Transit Windsor) and to eligible retirees and surviving spouses/dependents. This increase is for projected benefit cost increases in 2026.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Our Corporate benefit plan is funded on an 'Administrative Services Only' basis or what is known in the industry as ASO. ASO refers to the funding the actual health insurance program/benefit claims plus an administration fee to Green Shield to evaluate and process health plan claims based on the negotiated/agreed to plan provisions of the various collective agreements.

The City of Windsor's Benefits Consultant is forecasting an 8-10% overall premium increase for the 2026 rate renewal. Using a 10% premium increase, the 2026 Green Shield benefits premiums are expected to be approximately \$39.7M, an increase of \$6,705,600. However, given variability in health benefits from year to year Administration is utilizing a cost estimate based upon the projected 2025 actuals, along with a 5% increase for 2026 premiums, which translates to premiums of \$37.9M and an increase of \$4,785,980.

The budget increase has been offset by a reduction in the Green Shield Administrative Fee for 2026 which has been set at 3.95% for 2026, resulting in projected savings of \$218,700. This reduced rate is guaranteed for three years, providing stability and predictability as it relates to this component of the overall corporate expense, with the next renewal set for January 1, 2029. This adjustment represents a cost savings for the organization while maintaining uninterrupted access to the health and dental benefits administered through Green Shield.

Variances at year end with regards to actual benefit expenditures are funded through transfers from the fringe stabilization reserve (F158). As a result of higher than estimated claims, the reserve fund projected balance at December 31, 2025 after funding the 2025 projected shortfall, is a deficit of (\$600,000).

### Performance Indicators

Number of Subscribers per Benefit Plan as of July 2025

- Audio - 4,509
- Dental - 5,336
- Drug - 5,499
- EHS - 5,497
- Long Term Care - 4,842
- Semi-Private - 4,853
- Travel - 5,373
- Vision- 4,844

### Risk

The City of Windsor's Benefits Consultant has recommended an 8-10% overall premium increase for the 2026 rate renewal. Utilization of a conservative 5% increase in setting the 2026 budget for this line item creates a significant risk that actual costs could be higher requiring the utilization of alternative funding sources.

#### 5-Year Budget History

Year	Budget	Actual	Variance	% Committed
2021	\$24,380,440	\$24,154,554	\$225,886	99.1%
2022	\$24,380,440	\$25,864,452	(\$1,484,013)	106.1%
2023	\$26,832,440	\$29,413,032	(\$2,580,592)	109.6%
2024	\$29,500,000	\$33,262,535	(\$3,762,535)	112.8%
2025	\$32,994,400	\$36,000,000*	(\$3,005,600)*	109.1%*

\*2025 Year End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Greenshield	Health Coverage	4,567,280				
	<b>Total Expenses</b>	<b>4,567,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>4,567,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0016	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[C] Contractual
Division	Corporate Expense Accounts	Status	Public

## Municipal Property Assessment Corporation (MPAC) Annual Fee Increase

This budget adjustment reflects an increase in the Municipal Property Assessment Corporation (MPAC) assessment services budget to account for the anticipated costs in 2026. MPAC provides the assessment services that determine the property values used for municipal taxation, and the fees charged are mandatory costs that municipalities are required to pay. The adjustment ensures that the City can continue to meet its legislated obligations for property assessments, supporting accurate and equitable taxation while maintaining compliance with provincial regulations.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

Municipalities in Ontario are legally required to rely on the services provided by the Municipal Property Assessment Corporation (MPAC) for property valuation and classification, which form the basis for property taxation. The total annual MPAC budget is allocated among municipalities based on the number of properties and their assessed values. The exact charges to the City for 2026 have been confirmed to increase of \$110,084. This adjustment ensures that the City can continue to meet its mandatory obligations for accurate and equitable property assessments while maintaining compliance with provincial legislation.

### 5-Year Budget Trend Analysis

Year	Budget	Actual	Variance	% Committed
2021	\$2,418,135	\$2,402,538	\$15,597	99.4%
2022	\$2,418,135	\$2,385,065	\$33,070	98.6%
2023	\$2,418,135	\$2,368,229	\$49,906	97.9%
2024	\$2,418,135	\$2,399,630	\$18,505	99.2%
2025	\$2,431,435	\$2,462,360*	(\$30,925)*	101.3%*

\*2025 Year-End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
MPAC	Other Purchased Services	110,084				
	<b>Total Expenses</b>	<b>110,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>110,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Budget Issue #	2026-0316	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[C] Contractual
Division	Corporate Expense Accounts	Status	Public

## Increase in Community Improvement Plan Tax Rebates

To date, City Council has approved tax increment incentives on over 100 applications under various City Community Improvement Plans. The recommended budget increase of \$4.1M reflects the estimated Community Improvement Plan grant payments which will be required to be paid to property owners in 2026 as a result of the completion of new and redeveloped properties in the City in accordance with the terms of the agreements as previously approved by City Council.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

To date, Council has approved more than 100 applications under various Community Improvement Plans, largely the Economic Revitalization Plan. The total estimated grant payments under all approved applications to be paid out over a rolling 10-year period is in excess of \$150 million. As designed, these grants are funded through the increased property taxes received as a result of the redevelopment that has taken place on each property. In the first year of grant eligibility, the grant payment is funded through the increase in property tax revenue which is reported separately. Thereafter, the grant payment must be included as an expenditure item. Due to the timing from when applications are approved, development completed and reassessment takes place, not all grants become payable at the same time; however in future years it can be anticipated that there will be some level of overlap in expenditures. The estimated amount to be paid out in 2026, based upon the estimated 2025 grants payable is \$8.1M, an increase of approximately \$4.1M.

It should be noted that as development is completed on approved applications, the amount required to fund future grants will continue to increase. However, as noted, there will be a corresponding increase in property tax revenue available to fund the expenditures.

### Risk

If the budget increase for CIP Property Tax Rebates is not approved for 2026, there is a risk that we will not have enough funds to pay out the grants as they come due; grants that have been approved by Council.

### 5-Year Budget History

Year	Budget	Actuals	Variance	% Committed
2021	\$1,592,000	\$1,583,964	\$8,037	99.5%
2022	\$1,592,000	\$1,779,811	(\$187,811)	111.8%
2023	\$1,600,486	\$2,432,056	(\$831,570)	152.0%
2024	\$3,211,098	\$3,668,128	(\$457,030)	114.2%
2025	\$4,038,516	\$2,538,516	\$1,500,000	62.9%

\* 2025 Year-End Projection at October

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
CIP Property Tax Rebates	Grants from City	4,100,000				
	<b>Total Expenses</b>	<b>4,100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>4,100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0383	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[F] Revenue Reduction
Division	Corporate Revenue Accounts	Status	Public

## Ontario Municipal Partnership Fund (OMPF) Decrease

The Province has notified the City of Windsor that the 2026 Ontario Municipal Partnership Fund (OMPF) amount will increase by \$947,900 compared to the \$1,510,200 projected in the 2025 budget. As such, there is a 2026 budget shortfall of \$562,300.

**Recommendation:** Recommended

**One-Time Funding:**

### Issue Detail

The OMPF is the Province's main general assistance grant to municipalities. The program's objectives are to:

- Recognize the challenges of northern and rural municipalities, while targeting funding to those with more challenging fiscal circumstances;
- Support areas with limited property assessment; and
- Assist municipalities that are adjusting to year-over-year funding changes.

The City of Windsor's funding from the program is based on the Assessment Equalization Grant Component, resulting from the City's limited property assessment as compared to other municipalities in the province.

The City included both the 2025 and 2026 projected grant increase in the 2025 Operating Budget (via Budget Issue 2025-0348), funding the 2026 amount in 2025 via a transfer from F139 Budget Stabilization Reserve Fund. The 2026 projected grant increase was \$1,510,200 versus the actual increase confirmed by the Province in November 2025 of \$947,900. As such, there is a 2026 budget shortfall of \$562,300. This budget issue reflects a reduction of \$530,552 towards the shortfall resulting in an unfunded balance of \$31,748.

### 5-Year Budget History

Year	Budget	Actual	Variance	% Committed
2021	(\$22,291,700)	(\$22,291,700)	\$0	100.0%
2022	(\$22,276,200)	(\$22,276,200)	\$0	100.0%
2023	(\$22,699,800)	(\$22,699,800)	\$0	100.0%
2024	(\$22,875,800)	(\$22,875,800)	\$0	100.0%
2025	(\$25,896,200)	(\$25,896,200)	\$0	100.0%

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
OMPF-Ont Municipal Partnership	Ontario Specific Grants	530,552				
	<b>Total Revenues</b>	<b>530,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>530,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0008	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[G] Line Item Increase
Division	Fringe Benefits	Status	Public

## Group Life Insurance

The Group Life Insurance Program is comprised of the dollars that are required to pay the monthly/annual premiums to the insurance carriers for the City's contractual obligations to the various employee and retiree groups for benefit coverage in the areas of Group Life Insurance, Accidental Death & Dismemberment (AD&D) and Retiree Death Benefit.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

#### 1. Group Life Insurance

City of Windsor & Transit Windsor

The City is currently under contract with Canada Life Assurance Company who provides coverage for basic life, dependent life and optional life for both the City and Transit Windsor employee and retiree groups. The Benefits Consultant is projecting the premium rate will remain relatively consistent in 2026. The 2026 budget request for life insurance for the City of Windsor and Transit Windsor will require a budget increase of \$49,970 in order to adjust the current volumes of insurance, which are determined based on employee salaries. Employees within Local 543, Local 82, Non-Union, ONA and WPFFA are entitled to insurance coverage on the basis of two times their basic annual salary.

#### 2. Accidental Death and Dismemberment (AD&D) City of Windsor

The City is currently under contract with Beneva who provides coverage for AD&D to the City's Police and Fire employee groups. Beneva is not requesting any premium increases; however, a budget increase of \$4,000 will be required to adjust current volumes of coverage.

Transit Windsor

Transit Windsor is currently under contract with Canada Life Assurance Company for AD&D coverage. There is no premium rate adjustments for 2026, however, a budget increase of \$500 will be required to adjust current volumes of coverage.

#### 3. Retiree Death Benefit

City of Windsor & Transit Windsor

The City self-insures up-to the first \$10,000 of retiree life insurance for both City and Transit Windsor retirees, which is non-taxable when paid out to the retiree's beneficiary. This budget transfers funds monthly into a reserve account based on volume of retiree life insurance. This reserve account requires sufficient funds to cover the estimated retiree deaths that occur each year.

Approval is being sought to increase the annual reserve transfer amount to \$600,000 (with monthly transfers of \$50,000) to cover the projected deaths in any given year. Should there be a spike in claims in any given year, additional funds may be required at that time to cover those claims.

## Performance Indicators

Volume of insurance as of August 2025

- Basic Life (City & Transit -CL) - \$536,446,536
- Supplemental Life (City -CL) - \$3,789,375
- Dependent Life (City -CL) - \$14,808,875
- AD&D (City - Beneva) - \$124,643,346
- AD&D (Transit -CL) - \$12,565,875
- Retiree Death Benefit (City & Transit - CCW) - \$18,473,500

## Risk

Reserve Account #1760 Post Retirement Death Benefit Reserve is projected to be in a deficit of approximately (\$325,000) at 12/31/2025. As such, an increase in annual funding is required to offset the projected deficit.

## 5-Year Budget History

Year	Budget	Actuals	Variance	% Committed
2021	\$2,354,350	\$2,730,341	(\$375,991)	116.0%
2022	\$2,393,700	\$1,290,364	\$1,103,335	53.9%
2023	\$2,415,700	\$1,756,692	\$659,008	72.7%
2024	\$2,596,500	\$2,442,751	\$153,749	94.1%
2025	\$2,550,530	\$2,816,000*	(\$265,470)*	110.4%*

\*2025 Year-End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Group Life Insurance	Group Life Insurance	54,470				
Group Life Insurance	TRANSFER to Reserve Account	240,000				
	<b>Total Expenses</b>	<b>294,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>294,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0009	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[G] Line Item Increase
Division	Fringe Benefits	Status	Public

## Long Term Disability (LTD) Program

Long Term Disability (LTD) is a contractual benefit cost based on negotiated agreements and is offered to our employees who sustain an injury and are unable to work for an extended period of time. An increase of \$122,000 is being requested based upon historical trends and future cost projections.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Our Disability Management Specialists (DMS) work with the employee, doctors, union representatives and insurance carrier to return employees to work as quickly as possible to their permanent position either on full duties or through a transitional program. If the employee has permanent restrictions and cannot perform their regular position, our DMS seek alternate work for the employee where appropriate.

The City continues to experience the impact of an aging workforce. Our tracking indicates that musculoskeletal injuries continue to be the most common type of claim, as has been the case for the past four years. While having older workers in our workplaces allows us to benefit from their knowledge and expertise in their respective fields, older workers are more likely to experience an ergonomic-type injury and when injured, will heal more slowly. To mitigate this type of injury, we provide wellness programming, including Health & Safety training, showcasing proactive ways for our staff to maintain a healthy lifestyle.

Following closely behind in our claim categories, mental health claims continue to increase. As with musculoskeletal injuries, there are a number of supports that are utilized to mitigate an increase in claims. The corporate wellness program provides workers with opportunities to increase their understanding of how mental health manifests itself and what can be done to change this trend. In addition to dynamic wellness programming, the Corporation provides effective, easy to access Employee Family Assistance programming offering lunch and learns on a variety of mental health topics as well as confidential counselling services accessible 24/7/365 through a range of delivery options to suit the comfort level of our employees. Our team of disability management specialists provide professional and accessible support to our employees to assist them in remaining at work, working creatively with our departments, unions and associations to develop unique and creative accommodation solutions that serve to reduce the number of employees who cannot remain in their job.

### City of Windsor

LTD for the Corporation (i.e. CUPE Local 543, CUPE Local 82, ONA and Non-Union) is self-insured by the Corporation and covers a portion of an employee's income when the employee has become injured or seriously ill. The only portion of the plan that is under contract is with Canada Life Assurance Company who adjudicates the LTD claims and determines if an employee is to be paid the LTD benefit; however, the City's Human Resources and Payroll departments process the claims through the City's payroll system. The Benefits Consultant is projecting the premium rate will remain relatively consistent in 2026. The monthly LTD benefit for City employees covered for the benefit is 66.7% of their salary. The annual increase of \$103,000 is based on historical trends and future projections.

### Transit Windsor

LTD for Transit Windsor is a contract between the Corporation of the City of Windsor and Canada Life Assurance

Company where in exchange for premiums; Canada Life covers a portion of an employee's income when the employee has become injured or seriously ill. Given that this is a premium based plan and fully insured, Canada Life adjudicates, evaluates and processes the LTD claims and compensates employees directly who qualify based on the negotiated / agreed to plan provision. The monthly LTD benefit for Transit Windsor employees is 75% to a maximum of \$3,000/month. The annual increase of \$19,000 is based on historical trends and future projections.

### Performance Indicators

Average Monthly LTD Benefit Paid as of August 2025

- City - \$2,014,679
- Transit Windsor and WPL - \$590,143

### Risk

The annual amount requested is based on historical trends and future projections. This amount is volatile and difficult to project.

### 5-Year Budget History (City of Windsor & Transit Windsor)

Year	Budget	Actual	Variance	% Committed
2021	\$ 2,450,000	\$ 2,405,000	\$ 45,000	98.2%
2022	\$ 2,550,000	\$ 2,455,301	\$ 94,699	96.3%
2023	\$ 2,578,000	\$ 2,204,221	\$ 373,779	85.5%
2024	\$ 2,578,000	\$ 2,047,668	\$ 530,332	79.4%
2025	\$ 2,201,000	\$ 2,445,000 *	(\$244,000)*	111.1%*

\*2025 Year End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Long-term disability	LTD Plan	3,000				
LTD Payments	LTD Wages	119,000				
	<b>Total Expenses</b>	<b>122,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>122,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0017	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[G] Line Item Increase
Division	Fringe Benefits	Status	Public

## Sick Leave Gratuity Payout

A budget increase is being requested to fund the sick leave gratuity payout to eligible retirees.

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

Annual expenditures for sick leave pay out are difficult to estimate, as the number of eligible employees who retire and their chosen method of pay out are variable and unpredictable. The estimated sick leave gratuity amount for 2026 is projected to be similar to 2024 actuals and 2025 projections based on the eligible number of potential retirees. As indicated below, this budget has incurred significant deficits for the last 3 years and therefore, a budget increase is requested. While an increase of \$170,000 will likely not fully correct the problem, this account will be monitored closely and a further increase may be brought forward in 2027 if necessary.

### 5-Year Budget History

Year	Budget	Actuals	Variance	% Committed
2021	\$1,000,000	\$381,234	\$618,766	38.1%
2022	\$660,000	\$805,669	(\$145,669)	122.1%
2023	\$660,000	\$1,024,660	(\$364,660)	155.3%
2024	\$660,000	\$1,005,510	(\$345,510)	152.3%
2025	\$660,000	\$1,000,000*	(\$340,000)*	151.5%*

\*2025 Year-End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Sick Leave Gratuity	Sick Leave Gratuity	170,000				
	<b>Total Expenses</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0018	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[G] Line Item Increase
Division	Fund Transfers	Status	Public

## Establish Airport Infrastructure Reserve Fund and Annual Transfer of Revenue

In 2025, several parties began leasing airport employment lands from the City of Windsor. The parties have agreed to pay the City annual lease payments. As such, Administration is requesting approval to 1) Establish a new Airport Infrastructure Reserve Fund and 2) Transfer the airport lease revenues to the Airport Infrastructure Reserve Fund on an annual basis.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

In 2025, several parties began leasing airport employment lands from the City of Windsor. The parties have agreed to pay the City of Windsor (or to YQG as agent for the City of Windsor, as the City of Windsor direct), annual lease payments. The budget for the airport lease revenues was established via 2025-0336 for \$180,407. Administration has determined that it is financially prudent to transfer the airport lease revenues to a reserve fund in order to establish a funding source for future airport infrastructure needs. Administration is requesting approval to 1) Establish Reserve Fund F237 Airport Infrastructure Reserve for the purpose securing funds for future airport infrastructure needs and 2) Transfer the airport lease revenues to the Airport Infrastructure Reserve Fund on an annual basis.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Airport Lease Revenue	TRANSFER to Reserve Fund	180,407				
	<b>Total Expenses</b>	<b>180,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>180,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0019	Stage	Proposed
CLT Office	Corporate	Classification	[1] Budget Increase
Department	Corporate Accounts	Category	[G] Line Item Increase
Division	Fringe Benefits	Status	Public

## Short Term Disability Program (STD)

Short Term Disability (STD) is a contract between the Corporation of the City of Windsor and Canada Life Assurance Company where in exchange for Transit Windsor premiums; Canada Life provides a financial benefit that pays a percentage of an employee's salary for a specified amount of time, if they sustain a non-occupational injury or illness and cannot perform the duties of their job.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

Based on the current collective bargaining agreement with the Amalgamated Transit Union, Local 616, the STD benefit is 75% of a covered employee's salary to a weekly maximum of \$1,000 and is provided to both union and non-union employees. The City is an ASO (Administrative Services Only) client with Canada Life.

The annual increase of \$32,000 is based on historical trends and future projections. This amount is volatile and difficult to project.

### 5 Year Budget History

Year	Budget	Actual	Variance	% Committed
2021	\$730,000	\$802,619	(\$72,619)	109.9%
2022	\$780,000	\$1,134,780	(\$354,780)	\$145.5%
2023	\$1,251,000	\$1,195,487	\$55,513	95.6%
2024	\$1,000,000	\$859,852	\$140,148	116.3%
2025	\$938,000	\$962,000*	(\$24,000)*	102.6%*

\*2025 Year End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
STD Plan (Transit Windsor)	Other Prof Services-External	32,000				
	<b>Total Expenses</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0099	Stage	Proposed
CLT Office	Corporate	Classification	[2] Budget Reduction
Department	Corporate Accounts	Category	[H] Line Item Reduction
Division	Corporate Expense Accounts	Status	Public

## Change in Hours of Work per new Local 543 Collective Agreement

The 2025-2028 Collective Agreement between the City of Windsor and Local 543 included a provision to increase the workweek for all remaining employees currently scheduled for 33.75 hours weekly to 35 hours weekly. To remain cost neutral, this increase in hours for permanent employees translated into the reduction of 4 positions across the Corporation

**Recommendation:** Recommended

**One-Time Funding:** n/a

### Issue Detail

The new Collective Agreement for the period 2025-2028 between the City of Windsor and CUPE Local 543 included a provision that standardizes working hours across the bargaining unit. Specifically, all remaining Local 543 employees who were previously scheduled to work 33.75 hours per week would have their schedules increased to 35 hours per week.

This adjustment was intended to promote greater consistency and equity in work hours among employees within the bargaining unit, while also enhancing service delivery capacity. To offset the financial impact of this increase and ensure that it does not result in additional pressure on the municipal tax levy, the parties agreed that the cost would be absorbed within existing departmental operating budgets.

In practical terms, this cost-neutral approach will be achieved through the elimination of 4 positions across City departments which will fully offset the increased cost of 110.875 FTE's moving from a weekly schedule of 33.75 hours to 35 hours. This strategic reduction in staffing will allow the additional wage costs associated with the increased hours to be fully funded internally, without requiring new funding or an increase to the City's overall tax-supported budget.

The four positions being eliminated are noted below and are currently vacant.:

1. CAD Technician I (Engineering)
2. Financial Planning Clerk (Financial Planning)
3. Financial Records & Administration Clerk (Council Services)
4. Facility Person (Parks, Recreation & Facilities)

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Salary & Wage Adjust Provision	Fringe Benefit Allocation	(76,586)				
Information & Records Mgmt.	PC & Maint. Allocation	(1,000)				
Information & Records Mgmt.	Salary-Reg.Full Time	(53,817)				

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Geomatics	PC & Maint. Allocation	(1,000)				
Geomatics	Salary-Reg.Full Time	(58,076)				
Performance Measurement	PC & Maint. Allocation	(1,000)				
Performance Measurement	Salary-Reg.Full Time	(64,537)				
Fac.Ops. - Western Downtown	PC & Maint. Allocation	(1,000)				
Fac.Ops. - Western Downtown	Salary-Reg.Full Time	(55,674)				
Information & Records Mgmt.	Fringe Benefits (Dept.)	(17,757)				
Geomatics	Fringe Benefits (Dept.)	(19,163)				
Performance Measurement	Fringe Benefits (Dept.)	(21,297)				
Fac.Ops. - Western Downtown	Fringe Benefits (Dept.)	(18,369)				
<b>Total Expenses</b>		<b>(389,276)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fringe Benefits Recovery	Automated Fringes Recovery	76,586				
<b>Total Revenues</b>		<b>76,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>		<b>(312,690)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Department	Dept ID	Position Title	Employee Class	FTE
Council Services	Information & Records Mgmt.	Financial Records & Administration Clerk	Regular Full-Time	(1.0)
Engineering	Geomatics	CAD Technician I	Regular Full-Time	(1.0)
Financial Planning	Performance Measurement	Financial Planning Clerk	Regular Full-Time	(1.0)
Parks, Recreation & Facilities	Fac.Ops. -Western Downtown	Facility Person	Regular Full-Time	(1.0)
<b>Total:</b>				<b>(4.0)</b>

Budget Issue #	2026-0302	Stage	Proposed
CLT Office	Corporate	Classification	[2] Budget Reduction
Department	Corporate Accounts	Category	[I] Revenue Increase
Division	Taxation Levy	Status	Public

## Increased Revenue from New Property Assessment Growth

Each year, the City generates additional property tax revenue as a result of development and redevelopment, commonly referred to as assessment growth. This growth reflects increases in the assessed value of new construction, renovations, or redevelopment of existing properties, and represents revenue from new or expanded properties rather than an increase in taxes for existing property owners. The additional revenue generated through assessment growth can be used to offset budgetary pressures and support municipal services without placing additional burden on the current taxpayer base. For 2026, the City estimates 1.11% assessment growth.

**Recommendation:** Recommended

**One-Time Funding:** N/A

### Issue Detail

As physical changes are made to a property through demolitions, construction and/or improvements MPAC will update the assessment value. Property owners are also able to appeal their assessment and/or classification on an annual basis. These changes are generally referred to as changes due to growth. The magnitude of change in assessment valuation in any given year can vary significantly and largely depends upon the timing of completion of construction contracts, building occupancy and/or building demolition. Overall, there has been positive growth in assessment over the past four years. The financial impact of the 2025 growth for 2026 is an estimated additional \$5,020,879 in property taxes.

This amount is being included in the 2026 budget without impacting existing taxpayers.

### Performance Indicators

Administration is reliant upon MPAC to update property assessment information on a timely basis. MPAC is currently reviewing all relevant information including building permit closures to ensure that all new property development can be appropriately valued. Administration does not receive the actual information to determine what this annual amount of assessment growth and therefore additional property tax from that assessment growth will be for 2026 until late November 2025. As such, this estimate is based upon information known to date and could change prior to the finalization of the budget process.

### Historical Assessment Growth

Year	Assessment Growth		Year	Assessment Growth
2016	\$1,160,167		2021	\$1,843,087
2017	\$1,116,365		2022	\$1,749,696
2018	\$2,500,000		2023	\$2,683,928
2019	\$5,470,781		2024	\$3,076,508
2020	\$2,333,571		2025	\$4,851,143

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Municipal Tax Levy	Main Municipal Tax Levy	(5,020,879)				
	<b>Total Revenues</b>	<b>(5,020,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(5,020,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2026 Budget Issue Detail



Budget Issue #	2026-0357	Stage	Proposed
CLT Office	Corporate	Classification	[2] Budget Reduction
Department	Corporate Accounts	Category	[I] Revenue Increase
Division	Banking & Interest Charges	Status	Public

## Increase Interest Revenue

The City of Windsor Tax Levy has grown on average 3.97% over the past five years. The number of property tax accounts in arrears have also grown over the past several years. While Administration has targeted activities to address collections of property tax arrears throughout the lifecycle of the accounts, it is within the normal course of business that interest and penalties will accrue. To better align interest and penalties on tax with actual experience, a \$1,000,000 increase is being proposed for the 2026 budget.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

Due to the growing tax Levy, the number of accounts and associated dollar value of property tax arrears is increasing. Based upon projections, this trend will continue throughout 2026. It is anticipated that this line item should be increased by \$1,000,000.

### 5-Year Budget History

Year	Budget	Actual	Variance	% Committed
2021	\$4,038,118	\$4,993,771	\$955,653	123.7%
2022	\$4,038,118	\$5,251,615	\$1,213,497	130.1%
2023	\$4,031,272	\$5,613,113	\$1,581,841	139.2%
2024	\$3,965,167	\$6,448,577	\$2,483,410	162.6%
2025	\$3,963,343	\$6,763,343*	\$2,800,000*	170.6%

\* 2025 Year-End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Interest and Penalties on Tax	Penalty - Taxes Receivable	(1,000,000)				
	<b>Total Revenues</b>	<b>(1,000,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(1,000,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2026 Budget Issue Detail



Budget Issue #	2026-0358	Stage	Proposed
CLT Office	Corporate	Classification	[2] Budget Reduction
Department	Corporate Accounts	Category	[I] Revenue Increase
Division	Corporate Expense Accounts	Status	Public

## Increase Revenue from In-Year Assessment Growth

An increase in net tax additions resulting from the supplementary and omitted billing process. An increase of \$800,000 is being recommended.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

Based on current economic conditions and financial analysis a \$800,000 addition in revenues is being recommended. There is a risk that should economic conditions change, that adjustments to the budgeted revenues may be required.

### 5-Year Budget History

Year	Budget	Actual	Variance	Variance
2021	(\$3,420,000)	(\$3,253,504)	(\$166,496)	95.1%
2022	(\$3,420,000)	(\$3,016,597)	(\$403,403)	88.2%
2023	(\$3,420,000)	(\$3,830,490)	\$410,490	112.0%
2024	(\$3,420,000)	(\$3,306,162)	(\$113,838)	96.7%
2025	(\$3,420,000)	(\$5,820,000)	\$2,400,000	170.2%

\* 2025 Year-End Projection

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Net Tax Additions/Reductions	Mun. Tax Addition - Curr Yr	(800,000)				
	<b>Total Revenues</b>	<b>(800,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(800,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget Issue #	2026-0359	Stage	Proposed
CLT Office	Corporate	Classification	[2] Budget Reduction
Department	Corporate Accounts	Category	[I] Revenue Increase
Division	Corporate Revenue Accounts	Status	Public

## Increased Investment Yield from Windsor-Detroit BorderLinks Corporation

The City receives an annual dividend from the Windsor-Detroit BorderLinks Corporation of \$1,500,000. As a result of improved operations and working capital a request for an additional dividend in the amount of \$3,500,000 has been requested on a one-time basis for 2026.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

The City receives an annual dividend from the Windsor-Detroit BorderLinks Corporation of \$1,500,000. A request for an additional dividend of \$3,500,000 has been requested for 2026.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
WDTC Dividend	Dividends	(3,500,000)				
	Total Revenues	(3,500,000)	0	0	0	0
	Net Total	(3,500,000)	0	0	0	0

Budget Issue #	2026-0360	Stage	Proposed
CLT Office	Corporate	Classification	[2] Budget Reduction
Department	Corporate Accounts	Category	[I] Revenue Increase
Division	Corporate Revenue Accounts	Status	Public

## Increase Investment Yield from Windsor Airport (YQG)

The City receives an annual dividend from YQG of \$1,000,000. Due to improved operations and working capital balances, the City has requested an increase, on a one-time basis to the 2026 dividend of \$1,500,000.

Recommendation: Recommended

One-Time Funding: n/a

### Issue Detail

The City receives an annual dividend from YQG of \$1,000,000. In 2026, a request for an additional dividend of \$1,500,000 has been requested.

Dept ID	GL Account	Municipal Levy	Building Permit Reserve	Off Street Parking Reserve	Wastewater Reserve	Storm Water Reserve
Windsor Airport Dividend	Dividends	(1,500,000)				
	<b>Total Revenues</b>	<b>(1,500,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Total</b>	<b>(1,500,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>