City Council Meeting Agenda

Date: Monday, December 7, 2026
Time: 4:00 o'clock p.m.

Location: Council Chambers, 1st Floor, Windsor City Hall

All members will have the option of participating in person in Council Chambers or electronically and will be counted towards quorum in accordance with Procedure Bylaw 98-2011 as amended, which allows for electronic meetings. The minutes will reflect this accordingly. Any delegations have the option to participate in person or electronically.

MEMBERS:

Mayor Fred Francis

Ward 1 – Councillor Darcie Renaud

Ward 2 – Councillor Frazier Fathers

Ward 3 - Councillor Renaldo Agostino

Ward 4 - Councillor Chris Holt

Ward 5 - Councillor Ken Acton

Ward 6 - Councillor Jeremy Renaud

Ward 7 - Councillor Angelo Marignani

Ward 8 - Councillor Gary Kaschak

Ward 9 - Councillor Kieran McKenzie

Ward 10 - Councillor Mark Masanovich

ORDER OF BUSINESS

Item #	Item Description
1.	**ORDER OF BUSINESS**

2. **CALL TO ORDER** - Playing of the National Anthem

READING OF LAND ACKNOWLEDGEMENT

We [I] would like to begin by acknowledging that the land on which we gather is the traditional territory of the Three Fires Confederacy of First Nations, which includes the Ojibwa, the Odawa, and the Potawatomi. The City of Windsor honours all First Nations, Inuit and Métis peoples and their valuable past and present contributions to this land.

3. **DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF**

4. **ADOPTION OF THE MINUTES**

5. **NOTICE OF PROCLAMATIONS**

Proclamations

World AIDS Day – December 1, 2026

Flag Raising Ceremony

World AIDS Day – December 1, 2026

Illumination

World AIDS Day – December 1 - 3, 2026

6. **COMMITTEE OF THE WHOLE**

7. **COMMUNICATIONS INFORMATION PACKAGE** (This includes both Correspondence and Communication Reports)

7.1. Correspondence 7.1.1 through 7.1.3 **(CMC 18/2026)**

7.2. Disposal of Surplus Goods Reporting Requirements - Purchasing Bylaw 60-2026 (s.162) - City Wide **(C 141/2026)** *Author: Dawn Lamontagne, Purchasing Manager*

7.3. Audited Consolidated Financial Statements for Windsor Business Improvement Areas for 2025 -Wards 2, 3, 4, 5 & 6 **(C 114/2026)** *Author: Cristina Stannis, Senior Tax Analyst*

8. CONSENT AGENDA

8.1. 2027 Interim Tax Bills - City Wide **(C 137/2026)** *Author: Angela Lonsbery, Manager, Revenue and Collections*

8.2. Update on 2026 Playground Replacement Program – Tariff Impacts and Funding Request – City Wide **(C 143/2026)** *Author: Jamie Scott, Executive Director, Parks, Recreation & Facilities (Acting)*

CONSENT COMMITTEE REPORTS

8.3. On-site Signs Providing Notice of Planning Applications - City Wide **(SCM 348/2026) (S 112/2026)** *Author: Greg Atkinson, Deputy City Planner - Development*

9. REQUEST FOR DEFERRALS, REFERRALS AND/OR WITHDRAWALS

10. PRESENTATIONS AND DELEGATIONS

10.1. Auditor General - Council-Directed Review of Transit Windsor Alignment – Selected Policies and Procedures Review **(SCM 357/2026)**; and,

Clerk's Note: Administration is providing the ***attached*** additional information memo **(AI 20/2026)**

10.2. Auditor General - Year & Term in Review, 2019–2026 **(SCM 358/2026)**

a) Christopher O'Connor, City of Windsor Auditor General (in person)

11. REGULAR BUSINESS ITEMS (Non-Consent Items)

11.1. Appointment of Hearing Officers Pursuant to Administrative Penalty By-law 184-2025 - City Wide **(C 142/2026)** *Author: Wira Vendrasco, City Solicitor*

11.2. By-law to Authorize Local Improvement Special Charges on Baseline Road (7th Concession Road to 8th Concession Road) - Ward 9 **(C 140/2026)** *Author: Joe Bressan, Engineer II*

11.3. 2026 Third Quarter Operating Budget Variance Report - City Wide **(C 136/2026)** *Author: Janice Guthrie, Commissioner, Finance & City Treasurer*

11.4. 2027 Community Sport and Recreation Infrastructure Fund – Stream 1 – Grant Application **(C 132/2026)** *Author: Mike Dennis, Manager, Capital Planning and Reserves*

11.5. Capital Variance Report - September 30, 2026 - City Wide **(C 138/2026)** *Author: Mike Dennis, Manager, Capital Planning and Reserves*

11.6. Review and Proposed Enhancements for Ratepayers for 2027 Stormwater Program - City Wide **(C 139/2026)** *Author: Amy Olsen, Supervisor of Right-of-Way Programs*

11.7. 2027 Stormwater and Wastewater Rate Setting Report - City Wide **(C 135/2026)** *Author: Lorie Gregg, Executive Director, Financial Planning and Deputy Treasurer*

11.8. Heritage Designations of 'High' Priority Properties, Batch III (City-wide) **(SCM 343/2026) (SCM 344/2026) (SCM 345/2026) (SCM 346/2026) (SCM 347/2026) (S 87/2026)** *Author: Kristina Tang, Planner III – Heritage*

12. CONSIDERATION OF COMMITTEE REPORTS

12.1. (i) Report of the Special In-Camera meeting or other Committee as may be held prior to Council (if scheduled)

13. BY-LAWS (First and Second Reading)

13.1. **By-law 179-2026** - A BY-LAW TO AUTHORIZE SPECIAL CHARGES TO BE IMPOSED ON LOTS OF CONSENTING PROPERTY OWNERS UPON WHICH HAVE HAD LOCAL IMPROVEMENT WORK COMPLETED UNDER BY-LAW 128-2026 ON NOVEMBER 12, 2026, IN THE CITY OF WINDSOR, authorized by By-law 128-2026, dated September 14, 2026.

13.2. **By-law 180-2026** - A BY-LAW TO ESTABLISH LANDS AS A PUBLIC HIGHWAY KNOWN AS CALIFORNIA AVENUE IN THE CITY OF WINDSOR, authorized by CR76/2011, dated February 28, 2011.

13.3. **By-law 181-2026** - A BY-LAW TO AMEND THE STORMWATER CHARGE BY-LAW IN THE CITY OF WINDSOR, see item 11.2.

13.4. **By-law 182-2026** - A BY-LAW TO AUTHORIZE SPECIAL CHARGES TO BE IMPOSED ON LOTS ON WHICH HAVE HAD LOCAL IMPROVEMENT WORK COMPLETED UNDER BY-LAW 143-2026 ON OCTOBER 22, 2026, IN THE CITY OF WINDSOR, authorized by By-law 143-2026, dated September 28, 2026.

13.5. **By-law 183-2026** - A BY-LAW TO AMEND BY-LAW NUMBER 9243, BEING A BY-LAW TO CLOSE, STOP UP AND CONVEY PART OF THE NORTH/SOUTH ALLEY EAST OF TOURANGEAU, FROM GUY STREET NORTHERLY, CITY OF WINDSOR, authorized by CAO 246/2026, dated November 10, 2026.

13.6. **By-law 184-2026** - A BY-LAW TO AMEND BY-LAW NUMBER 3091, BEING A BY-LAW TO CLOSE THE NORTH-SOUTH ALLEY NEXT WEST OF ROSSINI BOULEVARD ABUTTING LOTS 22 TO 29, INCLUSIVE, ACCORDING TO REGISTERED PLAN 813, AND THE EAST-WEST ALLEY NEXT SOUTH OF WYANDOTTE STREET FROM ROSSINI BOULEVARD TO GEORGE AVENUE PARK, CITY OF WINDSOR, authorized by CAO 245/2026, dated November 10, 2026.

13.7. **By-law 185-2026** - A BY-LAW TO AUTHORIZE SPECIAL CHARGES BEING IMPOSED ON LOTS OF CONSENTING PROPERTY OWNERS UPON WHICH THE WORK COMPLETED UNDER BY-LAW 151-2020 ON BASELINE ROAD, FROM SEVENTH CONCESSION ROAD TO EIGHTH CONCESSION ROAD, IN THE CITY OF WINDSOR, authorized by By-law 151-2020, dated November 9, 2020.

13.8. **By-law 186-2026** - A BY-LAW TO CONFIRM PROCEEDINGS OF THE COUNCIL OF THE CORPORATION OF THE CITY OF WINDSOR AT ITS MEETING HELD ON THE 7TH DAY OF DECEMBER, 2026.

14. MOVE BACK INTO FORMAL SESSION

15. NOTICES OF MOTION

16. THIRD AND FINAL READING OF THE BY-LAWS

By-laws 179-2026 through 186-2026 inclusive

17. PETITIONS

18. QUESTION PERIOD

18.1. Outstanding Council Directives as of Dec 7, 2026 **(SCM 356/2026)**

18.2 Summary of Outstanding Council Questions as of November 25, 2026 **(SCM 359/2026)**

19. STATEMENTS BY MEMBERS

20. UPCOMING MEETINGS

Development & Heritage Standing Committee
Monday, January 4, 2027
4:00 p.m., Council Chambers

Community Services Standing Committee
Wednesday, January 6, 2027
4:00 p.m., Council Chambers

City Council Meeting
Monday, January 11, 2027
4:00 p.m., Council Chambers

21. ADJOURNMENT

THE CITY OF WINDSOR ONTARIO, CANADA

Correspondence Report: CMC 18/2026

ATTACHMENTS

Subject: Correspondence for Monday, December 7, 2026 City Council Meeting

No.	Sender	Subject
7.1.1	Ministry of the Environment, Conservation and Parks	Letter regarding regulatory amendments to the requirements for certain waste disposal site service areas and fill rate changes. Administrative Lead: Commissioner, Infrastructure Services & City Engineer EI2026 Note & File
7.1.2	Pathway to Potential, Neighbourhoods Program	Letter addressed to Council introducing the joint pilot project, Neighbourhoods Program of the Pathway to Potential poverty-reduction strategy. Administrative Lead: Commissioner, Human & Health Services SS/10488 Note & File
7.1.3	Committee of Adjustment	Committee of Adjustment/Consent Authority Agenda for Thursday, December 10, 2026. Administrative Lead: City Planner Z2026 Note & File

Ministry of the Environment, Conservation and Parks

Environmental Assessment and Permissions Modernization Branch

40 St. Clair Avenue West
11th Floor
Toronto ON M4V 1M2

Ministère de l'Environnement, de la Protection de la nature et des Parcs

Direction de la modernisation relative aux évaluations et aux permissions environnementales

40, avenue St. Clair Ouest
11e étage
Toronto ON M4V 1M2

Ontario

November 10, 2026

RE: Regulatory amendments to streamline requirements for waste disposal site service area and fil rate changes

To whom it may concern,

Today, I am writing to advise that the Ontario government has made changes to streamline requirements for certain service area changes at waste disposal sites (e.g., landfilling site, thermal treatment facility, waste transfer station) and fill rate changes at landfilling sites and dumps.

These regulatory amendments, which we consulted on between April 22, 2026, and June 8, 2026, have now been made and have come into effect.

As a result of these amendments, changes to the service area or fill rate of certain waste disposal sites no longer trigger requirements under the *Environmental Assessment Act*. Where an Environmental Compliance Approval (ECA) limits the service area and fill rate for a waste disposal site, changes to this limit will require an ECA amendment. Proposals for ECA amendments for these changes have been exempted from the posting requirements under the *Environmental Bill of Rights, 1993* (EBR) and third-party appeal provisions.

The ECA program is designed to protect Ontario's water, air and natural environment. A waste ECA sets conditions for the use, operation, establishment, alteration, enlargement or extension of waste disposal sites. ECAs also regulate operational changes including fill rates and service areas, through conditions, monitoring, reporting, and other controls to manage environmental risks.

General guidance on the ECA application process and requirements can be found in the Guide to applying for an environmental compliance approval.

Please visit the Environmental Registry of Ontario for further information, and please feel free to contact us at EAModernization.MECP@ontario.ca if you have any questions.

More information on our efforts to modernize the EA program can also be found here.

Sincerely,

A. Cross

Annamaria Cross
Director, Environmental Assessment and Permissions Modernization Branch
Ministry of the Environment, Conservation and Parks

November 17, 2026

Your Worships and Councillors of Windsor and Essex County,

Sincere congratulations on your recent elections and swearing in to your roles.

We would like to introduce ourselves as a joint pilot project of the City of Windsor and County of Essex – we are the Neighbourhoods Programs of the Pathway to Potential poverty-reduction strategy. We are ensconced in five selected neighbourhoods across the region (3 within the City of Windsor, 1 in Amherstburg, and 1 in Leamington) that experience economic hardship and a reduced quality of life.

Your forebears established this pilot program to uplift these key neighbourhoods and their residents. Planning is in place for 4 years (renewed annually) and running through to March 2028. We are tasked with hearing from residents and putting them at the forefront of change making in their own neighbourhoods. We would love your input as integral members of the communities you were just elected to serve.

We cordially invite you to engage with all of the neighbourhoods, or the ones that overlap with your particular constituencies. Please reach out to us to arrange a conversation or a tour.

Once again, congratulations on your new, or renewed, role in the region. We look forward to your partnership in this important work.

All the best,

Wendy Wallace
Community Connector
P2P Neighbourhoods Program: Amherstburg
Amherstburg Community Services
519-736-5471 P2P@Amherstburg-CS.com

Robert Clifford (he/him)
Program Director
Bruce Park Village Neighbourhood Program
Downtown Windsor Community Collaborative
519-318-4430 Robert@DWCC.ca

Karlene Nielsen (she/her)
Director, Neighbourhood Programs & Engagement
(Leamington North, Downtown East, West Windsor)
United Way/Centraide Windsor-Essex Chatham-Kent
519-259-6148 knielsen@WeAreUnited.com

COMMITTEE OF ADJUSTMENT/CONSENT AUTHORITY AGENDA RECORD

PLEASE BE ADVISED THIS MEETING IS CONDUCTED ELECTRONICALLY.

The following applications are scheduled to be heard electronically by the Committee of Adjustment/Consent Authority on Thursday, December 10, 2026 in the order stated below commencing at 3:30 PM or shortly thereafter.

ITEM	ROLL #	FILE #	APPLICANT	LOCATION	REQUEST
1	3739070150002530000	A-096/26 B-056/26 B-057/26 B-058/26 B-059/25	5042667 ONTARIO LTD	4755-4775, 4785 WALKER RD	Consent to create a new lot, 4755 Walker Rd to be severed from 4775 Walker Rd. Requesting relief from the minimum parking area separation from an interior lot line for both the severed and retained lots. Consent to create easements between all three lots (4785, 4755 and 4775 Walker Road), as well as an easement on 4785 Walker Road for access.
2	3739070720001500000	A-097/26	2830065 ONTARIO LTD	1460 LAUZON RD	Relief to increase the maximum access aisle width.
3	3739080250104000000	A-098/26 B-060/26 B-061/26	THOMAS TOURALIAS	1288 CABANA RD W	Consent to create a new lot requesting relief for reduced minimum lot width, and lot area for both the severed and retained lots with consent for easement to provide access to severed lot from the retained lot
4	3739080510098000000	A-099/26	SUSANNAH DOROTHY CHADWICK	2125 BETTS AVE	Proposed construction of front and rear porches on an existing single unit dwelling requesting relief for reduced minimum separation of a porch from a side lot line.
5	3739070270029020000	A-100/26	PATRYCJA PAULINA SZELEST	3733 RIBERDY RD	Proposed single unit dwelling requesting relief for reduced minimum lot width and area

6	3739050350070000000	A-101/26	TERRELL OSENAGA OMOREGIE	987 RANKIN AVE	Request for relief for increased maximum accessory structure lot coverage and increased maximum gross floor area for a d detached additional dwelling unit.
7	3739020230041000000	A-103/26	POIRIER CHARTRAND CORPORATION	2109 OTTAWA ST	Request to increase the permitted number of ground signs from 2 to 3, increase permitted total sign face area from 34.8 m2 to 36.7 m2, and decrease the required distance between 2 ground signs from 30.0 m to 29.5m.
8	3739070730029050000	A-104/26 B-069/26	944796 ONTARIO LIMITED	10000 TECUMSEH RD E	CONSENT: to create a new lot RELIEF:.Requesting relief for reduced minimum parking area separation from an interior lot line for both the severed and retained lots.
9	3739070650013030000	A-105/26	2823351 ONTARIO LTD.	9455 ANCHOR DR	RELIEF: Applicant seeking relief from the required landscaped yard in a manufacturing district to permit a minimum landscaped front yard depth of 3.0 m, whereas a minimum landscaped front yard depth of 6.0 m is required.
10	3739020220039030000	A-106/26 B-070/26 B-071/26	AGBABA HOLDINGS CORPORATION	1907 DEVONSHIRE CRT	RELIEF: Consent to create 7 new lots. Further proposing two easements. Requesting relief for reduced number of parking spaces for proposed severed lots 3 and 4 as well as reduced minimum width of a parking space flanked by a wall or fence.
11	3739070330090020000	B-062/26	KEHINDE AYEGBUSI, ADETUTU AYEGBUSI	2737 CHANDLER RD	CONSENT: Lot Addiition to be added to 2736 Alexis Rd.
12	3739070050128020000	B-064/26	MESOPOTAMIA GROUP PROPERTY MANAGEMENT INC	654 CAPITOL ST	CONSENT:Create a New Lot
13	3739060240068500000	B-065/26	BDB DEVELOPMENT INC	7450 ST ROSE AVE	CONSENT: Create a New Lot
14	3739050100073000000	B-066/26	GREEN SMART APARTMENTS INC.	326 ASKIN AVE	CONSENT: Create a New Lot
15	3739030330019010000	B-067/26 B-068/26	CMC COULTER INVESTMENTS INC	1305 WINDSOR AVE	CONSENT: Create a New Lot with an easement with access.

In addition, if you wish to be notified of the decision of the Committee of Adjustment in respect of the proposed applications, you must make a written request to the Committee of Adjustment at the address shown below with the specific file number. Please email requests to COAdjustment@citywindsor.ca . **NOTE**: To access the Agenda Record, Comments for the upcoming meeting, and past Committee of Adjustment Minutes, please visit our website at: Committee of Adjustment Meeting Agenda (citywindsor.ca)

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 141/2026

Subject: Disposal of Surplus Goods Reporting Requirements - Purchasing Bylaw 60-2026 (s.162) - City Wide

Reference:

Date to Council: December 7, 2026
Author: Dawn Lamontagne
Purchasing Manager
519-255-6100 x6413
dlamontagne@citywindsor.ca
Purchasing
Report Date: 11/20/2026
Clerk's File #: AE2026

To: Mayor and Members of City Council

Recommendation:

THAT the report of the Purchasing Manager dated November 20, 2026 entitled "Disposal of Surplus Goods Reporting Requirements – Purchasing Bylaw 60-2026 (s.162) – City Wide", **BE RECEIVED** for information.

Executive Summary:

N/A

Background:

Part XIV (s.162) of the Purchasing Bylaw provides:

"The Purchasing Manager shall submit an annual information report to Council disclosing all Surplus items disposed of under Part XIII of Purchasing Bylaw 60-2026.

This report covers the period between January 1, 2025, to December 31, 2025.

Discussion:

Section 162 of Purchasing By-law 60-2026 requires an annual information report summarizing transactions made with respect to surplus and obsolete material. In 2025, surplus materials were redistributed through internal transfers, donations to public agencies and public auctions. Proceeds from the public auction sales are reported under Financial Matters.

Where possible, office furnishings, equipment and supplies were transferred to other City departments for continued use. Windsor Fire & Rescue Services donated Automated External Defibrillators (AEDs) to the Sandwich Teen Action Group. Items with broader market value, including fleet vehicles, kitchen equipment and

groundskeeping equipment, were sold through GovDeals, an online auction platform serving government and public-sector organizations, ensuring responsible and transparent disposal and recovery of value for the City.

These practices extend the useful life of City assets, reduce waste and align with the City's sustainability objectives. Internal transfers also reduce costs by allowing departments to meet their requirements from existing inventory rather than purchasing replacements.

Risk Analysis:

There is no significant or critical risks associated with the recommendation. The process of disposing surplus goods is consistent and compliant with Purchasing Bylaw 60-2026.

Climate Change Risks

Climate Change Mitigation:

N/A

Climate Change Adaptation:

N/A

Financial Matters:

Net proceeds from the sale of surplus items in 2025 totalled $269,123 (2024 - $281,032), including HST. All proceeds were returned to the originating departments in accordance with Section 157 of the City's Purchasing By-law. Appendix A – 2025 Surplus or Obsolete Material Summary provides an overview of dispositions, while Appendix B – 2025 GovDeals Details and Breakdown Report itemizes disposals by Department.

Consultations:

Peter Johns, GovDeals Account Manager

Jackie Sisco, Senior Buyer

Kristen Karam, Financial Planning Administrator

Conclusion:

In fulfillment of the requirements of Purchasing Bylaw 60-2026, and amendments thereto (s. 162), attached is a list of all surplus items that was disposed of in 2025.

Approvals:

Name	Title
Dawn Lamontagne	Purchasing Manager
Wira Vendrasco	City Solicitor
Andrew Daher	Commissioner, Corporate Services

Name	Title
Dave Soave	Manager, Strategic Operating Budget Development & Control
Janice Guthrie	Commissioner, Finance & City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

1 2025 Surplus Summary
2 GovDeals Details and Breakdown Report

Surplus or Obsolete Material Summary 2025			
Department	**Description of Obsolete Material**	**Acquiring Company or Department**	**Proceeds**
Council Services	Desk lamps	Various City departments	donated
Windsor Fire & Rescue Services	Automated External Defibrillators (AED)	Sandwich Teen Action Group	donated
Finance	Miscellaneous Office Supplies	Various City Departments	donated
Crawford Yard Transit Windsor Public Works Windsor Fire & Rescue Services Huron Lodge Parks & Facilities Recreation & Culture	Surplus vehicles and equipment	Various Buyers Via Government Surplus Online Auction (GovDeals)	$269,122.83 *GovDeals details and breakdown attached
		TOTAL PROCEEDS	**$269,122.83**

*** Details and Breakdown GovDeals 2025 Report**

Description	Department	High Bid	HST	Total	GovDeals Fee	Fee Tax	Net Pay
HD Tire Changer	Transit	$1,641.00	$213.33	$1,854.33	-$123.07	-$16.00	$1,715.26
Nova Bus Seat	Transit	$160.00	$20.80	$180.80	-$12.00	-$1.56	$167.24
Tire Balancer	Transit	$476.00	$61.88	$537.88	-$35.70	-$4.64	$497.54
HYDRA-LIFT DRIVE ON 4 POST HOIST	Transit	$2,385.00	$310.05	$2,695.05	-$178.87	-$23.25	$2,492.93
2008 Bobcat Brushcat	Parks and Facilities	$3,700.00	$481.00	$4,181.00	-$277.50	-$36.07	$3,867.43
Bobcat Plow	Parks and Facilities	$1,375.00	$178.75	$1,553.75	-$103.12	-$13.41	$1,437.22
Clubcar 1200	Parks and Facilities	$3,200.00	$416.00	$3,616.00	-$240.00	-$31.20	$3,344.80
Case 621D Loader	Parks and Facilities	$17,400.00	$2,262.00	$19,662.00	-$1,305.00	-$169.65	$18,187.35
Forks	Parks and Facilities	$1,225.00	$159.25	$1,384.25	-$91.87	-$11.94	$1,280.44
HLA Plow	Parks and Facilities	$310.00	$40.30	$350.30	-$23.25	-$3.02	$324.03
Kubota ZD331 Zeroturn	Parks and Facilities	$7,700.00	$1,001.00	$8,701.00	-$577.50	-$75.07	$8,048.43
York Rake	Parks and Facilities	$515.00	$66.95	$581.95	-$38.62	-$5.02	$538.31
Spray Tank	Parks and Facilities	$360.00	$46.80	$406.80	-$27.00	-$3.51	$376.29
Tank	Parks and Facilities	$41.00	$5.33	$46.33	-$3.07	-$0.40	$42.86
Spray Tank	Parks and Facilities	$220.00	$28.60	$248.60	-$16.50	-$2.14	$229.96
Sno-Way Spreader	Parks and Facilities	$260.00	$33.80	$293.80	-$19.50	-$2.53	$271.77
Syphon Pump	Parks and Facilities	$235.00	$30.55	$265.55	-$17.62	-$2.29	$245.64
Lot of Tires / Rims	Parks and Facilities	$950.00	$123.50	$1,073.50	-$71.25	-$9.26	$992.99
2015 Toro Groundsmaster Mower	Parks and Facilities	$19,400.00	$2,522.00	$21,922.00	-$1,455.00	-$189.15	$20,277.85
Toro Groundsmaster Mower	Parks and Facilities	$13,600.00	$1,768.00	$15,368.00	-$1,020.00	-$132.60	$14,215.40
2016 Toro 5900 Groundsmaster Mower	Parks and Facilities	$38,500.00	$5,005.00	$43,505.00	-$2,887.50	-$375.37	$40,242.13
Trackless RMT5	Parks and Facilities	$12,400.00	$1,612.00	$14,012.00	-$930.00	-$120.90	$12,961.10
Trackless Plow	Parks and Facilities	$675.00	$87.75	$762.75	-$50.62	-$6.58	$705.55
Trackless Plow	Parks and Facilities	$260.00	$33.80	$293.80	-$19.50	-$2.53	$271.77
Lot of Tires	Parks and Facilities	$100.00	$13.00	$113.00	-$7.50	-$0.97	$104.53
Bradco Trencher	Parks and Facilities	$2,250.00	$292.50	$2,542.50	-$168.75	-$21.94	$2,351.81
Parallel Bars	Recreation & Culture	$200.00	$26.00	$226.00	-$15.00	-$1.95	$209.05
New/Unused Asset - 14Gal Biohazard Waste Can	Huron Lodge Long-Term Care	$17.00	$2.21	$19.21	-$1.27	-$0.17	$17.77
New/Unused Asset - 14Gal Biohazard Waste Can	Huron Lodge Long-Term Care	$29.00	$3.77	$32.77	-$2.17	-$0.28	$30.32
New/Unused Asset - 14Gal Biohazard Waste Can	Huron Lodge Long-Term Care	$43.00	$5.59	$48.59	-$3.22	-$0.42	$44.95
New/Unused Asset - 14Gal Biohazard Waste Can	Huron Lodge Long-Term Care	$42.00	$5.46	$47.46	-$3.15	-$0.41	$43.90
New/Unused Asset	Huron Lodge Long-Term Care	$15.00	$1.95	$16.95	-$1.12	-$0.15	$15.68
New/Unused Asset	Huron Lodge Long-Term Care	$17.00	$2.21	$19.21	-$1.27	-$0.17	$17.77
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New/Unused Asset	Huron Lodge Long-Term Care	$15.00	$1.95	$16.95	-$1.12	-$0.15	$15.68
New/Unused Asset	Huron Lodge Long-Term Care	$23.00	$2.99	$25.99	-$1.72	-$0.22	$24.05
Lot of Kitchen Equipment	Engineering	$69.00	$8.97	$77.97	-$5.17	-$0.67	$72.13
Lot of Kitchen Equipment	Engineering	$360.00	$46.80	$406.80	-$27.00	-$3.51	$376.29
Lot of Kitchen Equipment	Engineering	$20.00	$2.60	$22.60	-$1.50	-$0.19	$20.91
Lot of Kitchen Equipment	Engineering	$160.00	$20.80	$180.80	-$12.00	-$1.56	$167.24
Lot of Kitchen Equipment	Engineering	$605.00	$78.65	$683.65	-$45.37	-$5.90	$632.38
Lot of Kitchen Equipment	Engineering	$100.00	$13.00	$113.00	-$7.50	-$0.97	$104.53
Restaurant Freezer	Engineering	$500.00	$65.00	$565.00	-$37.50	-$4.87	$522.63
Deep Fryer	Engineering	$150.00	$19.50	$169.50	-$11.25	-$1.46	$156.79
Flat Top Grill	Engineering	$260.00	$33.80	$293.80	-$19.50	-$2.53	$271.77
Stainless Prep Table	Engineering	$39.00	$5.07	$44.07	-$2.92	-$0.38	$40.77
Commercial Oven	Engineering	$100.00	$13.00	$113.00	-$7.50	-$0.97	$104.53
Large Stand Mixer	Engineering	$360.00	$46.80	$406.80	-$27.00	-$3.51	$376.29
Commercial Steam Oven	Engineering	$400.00	$52.00	$452.00	-$30.00	-$3.90	$418.10
Gas Bakery Convection Oven	Engineering	$500.00	$65.00	$565.00	-$37.50	-$4.87	$522.63
Gas Bakery Convection Oven	Engineering	$500.00	$65.00	$565.00	-$37.50	-$4.87	$522.63
Food Warmer	Engineering	$20.00	$2.60	$22.60	-$1.50	-$0.19	$20.91
Kegerator Beer Dispenser	Engineering	$427.00	$55.51	$482.51	-$32.02	-$4.16	$446.33
Food Warmer	Engineering	$20.00	$2.60	$22.60	-$1.50	-$0.19	$20.91
100 Green banquet chairs	Engineering	$10.00	$1.30	$11.30	-$0.75	-$0.10	$10.45
100 Green banquet chairs	Engineering	$27.00	$3.51	$30.51	-$2.02	-$0.26	$28.23
100 Green banquet chairs	Engineering	$27.00	$3.51	$30.51	-$2.02	-$0.26	$28.23
100 Green banquet chairs	Engineering	$51.00	$6.63	$57.63	-$3.82	-$0.50	$53.31
100 Green banquet chairs	Engineering	$31.00	$4.03	$35.03	-$2.32	-$0.30	$32.41
100 Green banquet chairs	Engineering	$27.00	$3.51	$30.51	-$2.02	-$0.26	$28.23

2012 GMC Savana	Public Works	$9,600.00	$1,248.00	$10,848.00	-$720.00	-$93.60	$10,034.40
2013 Vermeer BC1500 Wood Chipper	Public Works	$29,500.00	$3,835.00	$33,335.00	-$2,212.50	-$287.63	$30,834.87
2024 Kubota	Public Works	$25,000.00	$3,250.00	$28,250.00	-$1,875.00	-$243.75	$26,131.25
2012 GMC Savana	Public Works	$7,050.00	$916.50	$7,966.50	-$528.75	-$68.74	$7,369.01
Vohl Snow Blower	Public Works	$10,000.00	$1,300.00	$11,300.00	-$750.00	-$97.50	$10,452.50
Commerical Oven - Gently Used	Huron Lodge Long-Term Care	$1,200.00	$156.00	$1,356.00	-$90.00	-$11.70	$1,254.30
Commerical Oven - Gently Used	Huron Lodge Long-Term Care	$1,000.00	$130.00	$1,130.00	-$75.00	-$9.75	$1,045.25
Rationale - Commerical Oven	Huron Lodge Long-Term Care	$1,525.00	$198.25	$1,723.25	-$114.37	-$14.87	$1,594.01
2011 GMC Sierra 2500HD	Public Works	$8,350.00	$1,085.50	$9,435.50	-$626.25	-$81.41	$8,727.84
2015 Ford F-350 SD XL 4WD	Public Works	$8,700.00	$1,131.00	$9,831.00	-$652.50	-$84.83	$9,093.67
2011 Chevrolet Silverado 2500HD	Public Works	$8,000.00	$1,040.00	$9,040.00	-$600.00	-$78.00	$8,362.00
2014 Dodge Grand Caravan	Public Works	$4,700.00	$611.00	$5,311.00	-$352.50	-$45.83	$4,912.67
2009 Chevrolet Express	Public Works	$1,025.00	$133.25	$1,158.25	-$76.87	-$9.99	$1,071.39
2012 GMC Savana	Public Works	$3,000.00	$390.00	$3,390.00	-$225.00	-$29.25	$3,135.75
2014 Dodge Grand Caravan	Public Works	$4,200.00	$546.00	$4,746.00	-$315.00	-$40.95	$4,390.05
		$257,472.00	**$33,471.36**	**$290,943.36**	**$19,310.23**	**$2,510.30**	**$269,122.83**
Total Received from GovDeals: $269,122.83							
Total GovDeals Fees Withheld: $21,820.53							

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 114/2026

Subject: Audited Financial Statements for Windsor Business Improvement Areas for 2025 -Wards 2, 3, 4, 5 & 6

Reference:

Date to Council: December 7, 2026
Author: Cristina Stanis
Senior Tax Analyst
519-255 6100 Ext. 6929
cstanis@citywindsor.ca
Taxation & Financial Projects
Report Date: 9/3/2026
Clerk's File #: MI2026

To: Mayor and Members of City Council

Recommendation:

THAT City Council **RECEIVE** for information the 2025 Audited Financial Statements for each of the nine Business Improvement Area Boards being Downtown Windsor, Via Italia (Erie Street), Olde Riverside Town Centre, Olde Sandwich Towne, Walkerville District, Pillette Village, Ford City, Ottawa Street and Wyandotte Towne as presented in Appendices A through I.

Background:

Presently, there are nine Business Improvement Areas (BIA) within the City of Windsor. They include:

1. Downtown Windsor (DWBIA)
2. Via Italia – Erie Street (Via Italia)
3. Olde Riverside Town Centre (Riverside)
4. Olde Sandwich Towne (Sandwich)
5. Walkerville District (Walkerville)
6. Pillette Village (Pillette)
7. Ford City (Ford)
8. Ottawa Street (Ottawa)
9. Wyandotte Town Centre (Wyandotte)

Sections 204 to 215 of the *Ontario Municipal Act, 2001* (the Act), provide the regulatory framework for the establishment and operation of BIAs. Section 204(1) of the Act

provides that local municipalities may designate an area as an improvement area and may establish a Board of Management:

a) To oversee the improvement, beautification and maintenance of municipally owned land, buildings, and structures in the area beyond that provided at the expense of the municipality generally; and

b) To promote the area as a business or shopping area

In 2023, the City of Windsor established a Governance By-Law 49-2023 (the By-Law) to create a uniform governance structure for all the BIA Boards of Management in the City of Windsor. A copy of By-Law 49-2023 is attached as Appendix J.

In accordance with Schedule C, Section III, Annual Financial Statements

i. The Board is responsible to ensure that financial information relating to each fiscal year end is provided to the auditors in a timely manner **but no later than ninety days** following the fiscal year end.

ii. Audited financial statements are required to be presented in conjunction with the annual report to Council

Discussion:

'Schedule C, Section III Annual Financial Statements' of the By-Law requires that the audited financial statements for the BIAs be presented to Council annually. The financial statements of the BIAs are comprised of:

- the statement of financial position;
- the statement of operations and accumulated surplus (deficit);
- the statement of changes in net financial assets;
- the statement of cash flows;
- and the notes to the financial statements, including a summary of significant accounting policies;

This report includes the financial statements for the nine BIAs for the year ended December 31, 2025 (Appendix A to I).

All nine BIA's received an unmodified audit opinion on their 2025 financial statements which means the financial statements are presented fairly in all material respects under the applicable accounting framework.

However, it should be noted that the balances remaining in the reserves of the BIA's remain in non-compliance with Schedule C, Part IV Reserve Funds' of the By-Law which states "At no time shall the general operating reserve reach a level that exceeds 25% of the annual year's levy. Should the general operating reserve reach a level that is in excess of this maximum amount, the Board is required to develop a plan that will expend the funds with said plan being presented as part of the annual budget submission for approval by Council."

The Financial Matters section provides further information regarding the BIA compliance with this provision of the By-Law and for those not in compliance outline the BIAs' plan to bring themselves into compliance with this provision.

Risk Analysis:

The financial statements of the BIAs for the year ended December 31, 2025, are audited by KPMG LLP, who have issued unmodified audit opinions on the financial statements for all of the nine (9) BIAs.

There could be a financial risk associated with non-compliance within the Act and the By-law regarding a lack of an unmodified audit opinion. The audited financial statements provide assurances to stakeholders, primarily BIA members and City Council, that the annual funding received has been used appropriately and in accordance with the mandate of the BIA. There is very limited ability to enforce compliance with the financial requirements other than through the withholding of funding.

To also mitigate risk of non-compliance Administration has provided self-directed training modules on the By-law for the Board Chairs as well as any other member of the Board who is responsible for financial oversight. Administration also remains available to respond to any enquiries and to provide assistance as required throughout the year. All the BIAs current Directors and Officers have completed the training. Similar training will be provided to the Directors and Officers once the BIA elections for the new term are completed.

Climate Change Risks

N/A

Climate Change Mitigation:

N/A

Climate Change Adaptation:

N/A

Financial Matters:

Member Levy

On an annual basis, the BIAs are provided an interim payment (First instalment) on account of the City of Windsor levy of 50% of the prior year's approved levy upon receipt of a current year Board approved budget. An additional payment (Second instalment) in the amount of the current year's approved City of Windsor levy less any interim payment, is paid upon receipt of the prior year's audited financial statements. A hold back of 5% of the current year's levy is retained by the City and released after all year end reconciliations have been completed (Final instalment).

Administration confirms that the BIAs have complied with the requirement of providing audited financial statements and have received their annual funding allocations subject to the holdback amounts.

Reserve Funds

The By-Law 'Schedule C, Financial Accountability Requirements', requires the following as it relates to Reserve Funds:

i) Any levy that is collected and not used in a current year shall be placed in a general operating reserve to be used in a subsequent year at the discretion of the Board. Expenditures from the reserve must be compliant with the Municipal Act and aligned with those that would typically be undertaken by the BIA. Where possible use of the reserve as a funding source is included in a budget submission the funding must be clearly identified as coming from the general operating reserve.

ii) At no time shall the general operating reserve reach a level that exceeds 25% of the annual year's levy. Should the general operating reserve reach a level that is more than this maximum amount, the Board is required to develop a plan that will expend the funds with said plan being presented as part of the annual budget submission for approval by Council. The excess funds shall be included as a revenue source in the annual operating budget for the year in which the funds will be spent in accordance with the plan.

iii) The Board may provide in its annual budget the establishment and maintenance of a specific purpose reserve fund to be used for special projects and or initiatives. Funds which are placed into these special purpose reserves must be used for the intended purpose. Reuse/redirection of funds previously set aside requires the approval of Council.

iv) A separate schedule of transactions made from either the general operating and specific purpose reserve from the preceding year shall be included a document in the annual financial statements.

All BIAs being reported on within this report are outside of compliance with provision ii), namely, that the general operating reserve exceeds 25% of the levy as of December 31, 2025. Some BIAs have provided a plan for the spending of the excess funds. Others have provided ideas and concepts for the future spending of the excess funds however no definitive plans have been reported through the 2026 Budget development process. Administration will continue to work with each individual BIA with the goal to achieve compliance. This requirement will be highlighted as part of the training material prepared for the incoming Board Chairs. Further details are provided below.

BIA	Allowable Reserve Amount (25% of 2025 Levy) ($)	Actual Reserve as of Dec 31, 2025 ($)	Amount in Excess of 25% ($)	Compliance and additional comments
Downtown Windsor BIA	191,138	395,450	204,312	Partially compliant No plan has been formally proposed by the BIA regarding use of reserve funds. However the BIA has received a grant which would require the use of matching funding. The balance in this reserve could be used for this purpose.
Via Italia – Erie Street BIA	31,250	90,506	59,256	Partially Compliant. The BIA has expressed an interest to use the reserve fund towards a larger capital project related to street lighting. The project scope and costing has not yet been fully developed.
Olde Riverside Town Centre BIA	18,750	33,753	15,003	Compliant. The 2026 budget submission proposed the use of a large part of the reserve balance. These funds are intended to support a decorative lighting project and additional investments in flowers, plants, and trees.

Olde Sandwich Towne BIA	16,775	441,132	424,357	Compliant. According to the information received from the BIA, the reserve fund will be used in 2026 and 2027 to support several planned initiatives including: a series of beautification projects, such as the restoration of the clock tower and repairs to the post office fountain, enhance the area's visual appeal through the installation of hanging baskets and planters and a large-scale tourism campaign aimed at attracting visitors traveling via the new bridge and support local businesses.
Walkerville District BIA	18,750	24,693	5,943	Partially Compliant. The BIA has a series of projects it is hoping to complete in future years utilizing these funds including landscape beds, signage, lighting and improvements to different amenities.
Pillette Village BIA	10,031	26,921	16,890	Partially Compliant. The BIA intends to use the available funds to install additional pole banners along Wyandotte Street. The project is expected to take place in the future years however detail design work has not yet been completed.

Ford City BIA	11,850	39,296	27,446	Partially Compliant. The BIA plans to allocate these funds toward a placemaking project and the installation of planters. The project is expected to take place in future years.
Ottawa Street BIA	17,991	65,808	47,817	Partially Compliant. The 2026 budget submission included a plan to use $24,435 from the reserve fund for the purchase of new garbage cans within the BIA and the installation of new banners. The remaining funds will be used in future years.
Wyandotte Town Centre BIA	23,500	158,245	134,745	Partially Compliant. The 2026 budget submission included a plan to use $55,000 of the reserve fund on decorative lighting. The remaining funds will be used in future years.

Consultations:

DWBIA

Ford City BIA

Via Italia BIA

Olde Riverside Town Centre BIA

Olde Sandwich Towne BIA

Walkerville District BIA

Ottawa Street BIA

Pillette Village BIA

Wyandotte Towne Centre BIA

Conclusion:

The information and appendices to this report are submitted to City Council as required under the Act and to address the Financial Accountability Requirements and Annual Financial Statements requirements of the Business Improvement Area Governance By-Law 49-2023.

Planning Act Matters:

N/A

Approvals:

Name	Title
Dan Seguin	Executive Director Treasury & Financial Accounting/ Deputy Treasurer
Wira Vedrasco	City Solicitor
Janice Guthrie	Commissioner Finance & City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

1 Appendix A – Downtown Windsor BIA 2025 Financial Statements

2 Appendix B – Erie Street BIA 2025 Financial Statements

3 Appendix C - Olde Riverside Town Centre BIA 2025 Financial Statements - Draft

4 Appendix D - Olde Sandwich BIA 2025 Financial Statements

5 Appendix E - Walkerville District BIA 2025 Financial Statements

6 Appendix F - Pillette Village BIA 2025 Financial Statements

7 Appendix G - Ford City BIA 2025 Financial Statements

8 Appendix H – Ottawa Street BIA 2025 Financial Statements

9 Appendix I – Wyandotte Towne Centre BIA 2025 Financial Statements

10 Appendix J – BIA Governance By-Law

Consolidated Financial Statements of

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

And Independent Auditor's Report thereon

Year ended December 31, 2025

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Tel 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Downtown Windsor Business Improvement Association, and Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Downtown Windsor Business Improvement Association (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

July 13, 2026

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets:		
Cash and cash equivalents	$ 265,404	$ 236,888
Accounts receivable	103,541	112,689
Due from City of Windsor	20,042	54,814
	388,987	404,391
Financial liabilities:		
Accounts payable and accrued liabilities	27,022	30,395
Net financial assets	361,965	373,996
Non-financial assets:		
Tangible capital assets (note 2)	29,299	49,363
Prepaid expenses	4,186	4,901
	33,485	54,264
Commitments (note 4)		
Accumulated surplus (note 3)	$ 395,450	$ 428,260

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Members' levy	$ 764,550	$ 746,364	$ 781,377
Grants	62,750	13,250	56,672
Miscellaneous	43,000	124,322	69,806
Farmer's Market	50,800	93,632	61,166
Interest	-	436	1,418
	921,100	978,004	970,439
Expenses:			
Marketing and events	324,850	356,804	380,306
Grant expenses	-	8,753	54,910
Salaries and wages	187,500	136,899	228,378
Clean and safe	137,000	143,524	172,657
Administrative (schedule)	86,500	130,169	102,738
Development	5,000	21,627	30,304
Infrastructure	156,250	147,955	131,895
Communications	24,000	22,457	31,698
Other expenses	-	42,626	39,099
	921,100	1,010,814	1,171,985
Annual deficit	-	(32,810)	(201,546)
Accumulated surplus, beginning of year	428,260	428,260	629,806
Accumulated surplus, end of year	$ 428,260	$ 395,450	$ 428,260

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Annual deficit	$	(32,810)	$	(201,546)
Amortization of tangible capital assets		20,064		20,291
Disposition of prepaid expenses		4,901		10,035
Acquisition of prepaid expenses		(4,186)		(4,901)
Change in net financial assets		(12,031)		(176,121)
Net financial assets, beginning of year		373,996		550,117
Net financial assets, end of year	$	361,965	$	373,996

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Annual deficit	$ (32,810)	$ (201,546)
Amortization of tangible capital assets	20,064	20,291
Decrease in accounts receivable	9,148	232,347
Decrease (increase) in due from City of Windsor	34,772	(21,334)
Decrease in prepaid expenses	715	5,134
Decrease in accounts payable and accrued liabilities	(3,373)	(57,854)
	28,516	(22,962)
Increase (decrease) in cash and cash equivalents	28,516	(22,962)
Cash and cash equivalents, beginning of year	236,888	259,850
Cash and cash equivalents, end of year	$ 265,404	$ 236,888

See accompanying notes to consolidated financial statements.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Notes to Consolidated Financial Statements

Year ended December 31, 2025

The Board of Management of the Downtown Windsor Business Improvement Association (the "Association") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the area as well as designated by the Council of the Corporation of the City of Windsor and the promotion of this area for business and shopping. The Association is exempt from paying income tax under Section 149 of the Income Tax Act.

1. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund and the reserve. All interfund assets and liabilities and revenue and expenses have been eliminated. These consolidated financial statements include Downtown Windsor Business Revitalization Association, an entity under common control with the Association.

(b) Basis of accounting:

The Association maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Cash and cash equivalents:

Cash and cash equivalents include cash and short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

Tangible capital assets:

Tangible capital assets are recorded at cost.

1. Significant accounting policies (continued):

(d) Non-financial assets (continued):

Tangible capital assets (continued):

Amortization is calculated on a straight-line basis over an assets expected useful life. Residual values are assumed to be zero.

Asset classification	Useful life (years)
Computer hardware	3
Furniture and fixtures	5
Equipment	10
Leasehold improvements	Term of lease

(e) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to such estimates and assumptions include the valuation of accounts receivable and the carrying value of tangible capital assets. Actual results could differ from those estimates.

2. Tangible capital assets:

Cost	2024	Additions	Disposals	2025
Computer hardware	$ 23,059	$ –	$ –	$ 23,059
Furniture and fixtures	88,591	–	–	88,591
Equipment	9,569	–	–	9,569
Leasehold improvements	46,062	–	–	46,062
Total	$ 167,281	$ –	$ –	$ 167,281

Accumulated amortization	2024	Disposals	Amortization expense	2025
Computer hardware	$ 22,833	$ –	$ 226	$ 23,059
Furniture and fixtures	65,364	–	12,301	77,665
Equipment	3,794	–	957	4,751
Leasehold improvements	25,927	–	6,580	32,507
Total	$ 117,918	$ –	$ 20,064	$ 137,982

Net book value	2024	2024
Computer hardware	$ 226	$ -
Furniture and fixtures	23,227	10,926
Equipment	5,775	4,818
Leasehold improvements	20,135	13,555
Total	$ 49,363	$ 29,299

3. Accumulated surplus:

Accumulated surplus consists of individual funds' surplus as follows:

	2025	2024
Surplus:		
Invested in tangible capital assets	$ 29,299	$ 13,619
Reserve for future development	366,151	414,641
Total surplus	$ 395,450	$ 428,260

4. Commitments:

(i) On November 1, 2020, the Association entered into a lease agreement for premises located on 484 Pelissier Street for a fifteen-month period commencing November 1, 2020, at a monthly rate of $1,800. The lease provides the Association with the option to extend the lease for 5 additional twelve-month terms at a rental rate of $2,000 per month for the period commencing February 1, 2022 through January 31, 2023, and $2,200 per month for the periods following.

(ii) In May of 2012, the Association pledged $50,000 to the St. Clair College MediaPlex Campus for façade improvements to be paid in annual contributions of $5,000. At December 31, 2025, $30,000 of the pledge remained unpaid.

DOWNTOWN WINDSOR BUSINESS IMPROVEMENT ASSOCIATION

Consolidated Schedule of Administrative Expenses

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Rent	$ 37,500	$ 36,870	$ 30,697
Legal and audit	24,500	45,068	13,937
Amortization	-	20,064	20,291
Insurance	11,000	14,806	19,765
Office equipment	4,500	4,287	4,634
Utilities	4,500	4,260	4,160
Office supplies	2,500	3,256	6,289
Bank charges	1,500	1,462	1,600
Bad debts	-	96	976
Postage	500	-	389
	$ 86,500	$ 130,169	$ 102,738

Financial Statements of

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

And Independent Auditor's Report thereon

Year ended December 31, 2025

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
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Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the VIA Italia – Erie Street Business Improvement Association and, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the VIA Italia – Erie Street Business Improvement Association (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

September 10, 2026

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2025, with comparative information for 2024

		2025		2024
Financial Assets				
Cash	$	68,372	$	48,888
Commodity taxes receivable		16,197		42,423
Due from City of Windsor		5,600		6,250
Prepaid expenses		2,137		1,839
		92,306		99,400
Financial Liabilities				
Accounts payable and accrued liabilities		1,800		1,500
Net financial assets		90,506		97,900
Accumulated surplus (note 3)	$	90,506	$	97,900

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Members' levy	$ 125,000	$ 124,350	$ 124,590
Investment income	-	41	24
	125,000	124,391	124,614
Expenses:			
Advertising and promotion	10,500	13,298	17,569
Audit and accounting	3,600	1,900	1,700
Donations	700	1,650	850
Insurance	4,600	3,842	3,976
Office and administration	13,600	24,177	29,372
Special events	47,000	45,020	44,505
Street improvements	15,000	10,305	2,649
Wages	30,000	31,593	30,763
	125,000	131,785	131,384
Annual deficit	-	(7,394)	(6,770)
Accumulated surplus, beginning of year	97,900	97,900	104,670
Accumulated surplus, end of year	$ 97,900	$ 90,506	$ 97,900

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Annual deficit	$ (7,394)	$ (6,770)
Change in net financial assets	(7,394)	(6,770)
Net financial assets, beginning of year	97,900	104,670
Net financial assets, end of year	$ 90,506	$ 97,900

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Annual deficit	$ (7,394)	$ (6,770)
Decrease in due from City of Windsor	650	-
Decrease (increase) in commodity taxes receivable	26,226	(9,770)
(Increase) decrease in prepaid expense	(298)	298
Increase in accounts payable and accrued liabilities	300	1,500
	19,484	(14,742)
Increase (decrease) in cash	19,484	(14,742)
Cash, beginning of year	48,888	63,630
Cash, end of year	$ 68,372	$ 48,888

See accompanying notes to financial statements.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2025

1. Description of business:

The Board of Management of the Via Italia - Erie Street Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Via Italia - Erie Street Business Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Via Italia - Erie Street Business Improvement Area maintains its accounts on an accrual basis.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

(d) Use of estimates:

The preparation of the financial statements in conformity with accounting standards established by the Public Sector Accounting Board requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

VIA ITALIA - ERIE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2025

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2025	2024
Reserve:		
Future development	$ 90,506	$ 97,900
	$ 90,506	$ 97,900

Consolidated Financial Statements of

OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

And Independent Auditor's Report thereon

Year ended December 31, 2025

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KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
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Tel 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Olde Riverside Business Improvement Area, and Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of Olde Riverside Business Improvement Area (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

Approval Date

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OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets		
Cash and cash equivalents	$ 21,233	$ 40,657
Due from City of Windsor	3,750	3,750
Accounts receivable	10,863	3,269
	35,846	47,676
Financial liabilities		
Accounts payable and accrued liabilities	2,093	2,000
Net assets	33,753	45,676
Accumulated surplus (note 3)	$ 33,753	$ 45,676

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

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OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Members' levy	$ 75,000	$ 75,000	$ 75,192
Expenses:			
Administration	25,500	22,522	14,516
Advertising and promotion	9,500	17,549	19,658
Audit costs	2,000	1,900	2,487
Events	8,000	6,978	6,948
Insurance	1,900	1,932	1,894
Office	2,392	1,887	50
Street beautification	36,000	30,329	17,566
Website	2,300	3,826	268
	87,592	86,923	63,387
Annual (deficit) surplus	(12,592)	(11,923)	11,805
Accumulated surplus, beginning of year	45,676	45,676	33,871
Accumulated surplus, end of year	$ 33,084	$ 33,753	$ 45,676

See accompanying notes to consolidated financial statements.

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OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Assets

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Annual (deficit) surplus	$	(11,923)	$	11,805
Net assets, beginning of year		45,676		33,871
Net assets, end of year	$	33,753	$	45,676

See accompanying notes to consolidated financial statements.

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OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Annual (deficit) surplus	$ (11,923)	$ 11,805
Increase in accounts receivable	(7,594)	(79)
Increase in accounts payable and accrued liabilities	93	-
	(19,424)	11,726
(Decrease) increase in cash and cash equivalents	(19,424)	11,726
Cash and cash equivalents, beginning of year	40,657	28,931
Cash and cash equivalents, end of year	$ 21,233	$ 40,657

See accompanying notes to consolidated financial statements.

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OLDE RIVERSIDE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2025

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1. Description of business:

The Board of Management of the Olde Riverside Business Improvement Area ("Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.

(ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

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2. Significant accounting policies (continued):

(d) Use of estimates:

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

	2025	2024
Reserve funds:		
Future development	$ 33,753	$ 45,676
	$ 33,753	$ 45,676

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Consolidated Financial Statements of

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

And Independent Auditor's Report thereon

Year ended December 31, 2025

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Olde Sandwich Towne Business Improvement Area, and Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of Olde Sandwich Towne Business Improvement Area (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

September 10, 2026

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets		
Cash	$ 376,963	$ 292,274
Accounts receivable	59,875	-
HST receivable	17,025	21,887
Due from the City of Windsor	3,355	3,355
	457,218	317,516
Financial liabilities		
Accounts payable and accrued liabilities	16,086	12,158
Net financial assets	441,132	305,358
Accumulated surplus (note 3)	$ 441,132	$ 305,358

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Members' levy	$ 67,100	$ 67,100	$ 67,100
Grants	240,500	240,500	47,600
Donations and other income	1,000	1,941	707
	308,600	309,541	115,407
Expenses:			
Administration	41,447	40,671	64,543
Advertising	16,500	1,452	15,137
Audit and accounting costs	5,000	3,100	1,700
Decorative costs	62,000	16,000	8,533
Events	36,500	16,680	25,771
Insurance	2,109	2,109	2,017
Grant expenses	450,402	93,755	-
	613,958	173,767	117,701
Annual surplus (deficit)	(305,358)	135,774	(2,294)
Accumulated surplus, beginning of year	305,358	305,358	307,652
Accumulated surplus, end of year	$ -	$ 441,132	$ 305,358

See accompanying notes to consolidated financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

	Future development	Bridging North America	Windsor-Detroit Bridge Authority	2025	2024
Annual surplus (deficit)	$ (10,971)	$ (41,830)	$ 188,575	$ 135,774	$ (2,294)
Change in net financial assets	(10,971)	(41,830)	188,575	135,774	(2,294)
Net financial assets, beginning of year	83,081	222,277	-	305,358	307,652
Net financial assets, end of year	$ 72,110	$ 180,447	$ 188,575	$ 441,132	$ 305,358

See accompanying notes to consolidated financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	$ 135,774	$ (2,294)
Increase in accounts receivable	(59,875)	-
Decrese (increase) in HST receivable	4,862	(11,365)
Increase in accounts payable and accrued liabilities	3,928	11,028
	84,689	(2,631)
Increase (decrease) in cash	84,689	(2,631)
Cash, beginning of year	292,274	294,905
Cash, end of year	$ 376,963	$ 292,274

See accompanying notes to consolidated financial statements.

OLDE SANDWICH TOWNE BUSINESS ASSOCIATION IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2025

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1. Description of business:

The Board of Management of the Olde Sandwich Towne Business Association Improvement Area (the "Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.

(ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2025	2024
Reserve:		
Future development	$ 72,110	$ 83,081
Bridging North America	180,447	222,277
Windsor-Detroit Bridge Authority	188,575	-
	$ 441,132	$ 305,358

Consolidated Financial Statements of

WALKERVILLE BUSINESS IMPROVEMENT AREA

And Independent Auditor's Report thereon

Year ended December 31, 2025

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Walkerville Business Improvement Area, and Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Walkerville Business Improvement Area (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

June 11, 2026

WALKERVILLE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Financial assets				
Cash	$	26,784	$	35,936
Due from City of Windsor		4,289		2,750
Accounts receivable		2,400		1,750
		33,473		40,436
Financial liabilities				
Accounts payable and accrued liabilities		8,780		3,758
Net financial assets		24,693		36,678
Accumulated surplus (note 3)	$	24,693	$	36,678

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

WALKERVILLE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Members' levy	$ 75,000	$ 75,539	$ 56,605
Sponsorships and other fundraising	10,000	11,275	13,940
Interest and miscellaneous	-	36	1,499
	85,000	86,850	72,044
Expenses:			
Administration	30,400	29,535	17,907
Audit and accounting fees	1,900	3,000	1,700
Bank charges	33	33	33
Communication	4,750	2,960	5,840
Events and meetings	23,000	40,437	39,135
Net HST paid on purchases	-	1,251	4,628
Insurance	1,565	1,534	1,490
Security	10,000	8,784	12,540
Grant writing	3,000	-	-
Street upkeep	10,352	11,301	10,744
	85,000	98,835	94,017
Annual deficit	-	(11,985)	(21,973)
Accumulated surplus, beginning of year	36,678	36,678	58,651
Accumulated surplus, end of year	$ 36,678	$ 24,693	$ 36,678

See accompanying notes to consolidated financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Annual deficit	$	(11,985)	$	(21,973)
Disposition of prepaid expenses		-		1,318
Change in net financial assets		(11,985)		(20,655)
Net financial assets, beginning of year		36,678		57,333
Net financial assets, end of year	$	24,693	$	36,678

See accompanying notes to consolidated financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Cash provided by (used in):				
Operations:				
Annual deficit	$	(11,985)	$	(21,973)
(Increase) decrease in due from City of Windsor		(1,539)		376
Increase in accounts receivable		(650)		(750)
Increase in accounts payable and accrued liabilities		5,022		120
Decrease in prepaid expenses		-		1,318
Decrease in cash		(9,152)		(20,909)
Cash, beginning of year		35,936		56,845
Cash, end of year	$	26,784	$	35,936

See accompanying notes to consolidated financial statements.

WALKERVILLE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Description of business:

The Board of Management of the Walkerville Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund and reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Walkerville Business Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Walkerville Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

Accumulated surplus consists of individual fund balances and reserves as follows:

	2025	2024
Reserve:		
Future development	$ 24,693	$ 36,678

Consolidated Financial Statements of

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

And Independent Auditor's Report thereon

Year ended December 31, 2025

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Tel 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Pillette Village Business Improvement Area, and Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of Pillette Village Business Improvement Area (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statements of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net financial asset and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

May 21, 2026

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets		
Cash	$ 24,586	$ 20,732
HST receivable	3,440	1,831
Due from City of Windsor	2,211	2,000
	30,237	24,563
Financial liabilities		
Accounts payable and accrued liabilities	3,316	2,400
Net financial assets	26,921	22,163
Accumulated surplus (note 3)	$ 26,921	$ 22,163

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Members' levy	$ 40,125	$ 41,559	$ 40,494
Expenses:			
Administration	8,300	8,603	9,617
Advertising and promotion	6,000	6,468	5,827
Audit and accounting fees	2,430	2,841	2,638
Beautification	15,600	13,485	14,917
Events	2,500	619	2,077
Insurance	2,100	2,294	2,063
Miscellaneous	3,195	2,491	3,410
	40,125	36,801	40,549
Annual surplus (deficit)	-	4,758	(55)
Accumulated surplus, beginning of year	22,163	22,163	22,218
Accumulated surplus, end of year	$ 22,163	$ 26,921	$ 22,163

See accompanying notes to consolidated financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Annual surplus (deficit)	$	4,758	$	(55)
Change in net financial assets		4,758		(55)
Net financial assets, beginning of year		22,163		22,218
Net financial assets, end of year	$	26,921	$	22,163

See accompanying notes to consolidated financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Cash provided by (used in):				
Operations:				
Annual surplus (deficit)	$	4,758	$	(55)
Increase in HST receivable		(1,609)		(95)
(Increase) decrease in due from City of Windsor		(211)		511
Increase in accounts payable and accruals		916		370
		3,854		731
Increase in cash		3,854		731
Cash, beginning of year		20,732		20,001
Cash, end of year	$	24,586	$	20,732

See accompanying notes to consolidated financial statements.

PILLETTE VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Description of business:

The Board of Management of the Pillette Village Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Pillette Village Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Pillette Village Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

	2025	2024
Reserve funds:		
Future development	$ 26,921	$ 22,163

Consolidated Financial Statements of

FORD CITY BUSINESS IMPROVEMENT AREA

And Independent Auditor's Report thereon

Year ended December 31, 2025

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ford City Business Improvement Area, and Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of Ford City Business Improvement Area (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

May 13, 2026

FORD CITY BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets		
Cash	$ 36,577	$ 35,859
Due from City of Windsor	2,370	1,500
HST receivable	2,849	1,886
	41,796	39,245
Financial liabilities		
Accounts payable and accrued liabilities	2,500	2,100
Net financial assets	39,296	37,145
Accumulated surplus (note 3)	$ 39,296	$ 37,145

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

FORD CITY BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
City of Windsor levy	$ 47,400	$ 47,400	$ 31,600
Vendor fees and sponsorships	23,000	22,222	24,739
Interest	-	42	38
	70,400	69,664	56,377
Expenses:			
Administration	15,350	22,219	21,246
Advertising	4,950	4,822	696
Audit costs	2,550	2,791	2,287
Bank charges and interest	100	106	107
Beautification and maintenance	4,100	4,016	2,423
Donations	200	-	200
Events	41,000	30,790	24,606
Insurance	2,050	2,093	2,020
Office supplies	100	676	-
	70,400	67,513	53,585
Annual surplus	-	2,151	2,792
Accumulated surplus, beginning of year	37,145	37,145	34,353
Accumulated surplus, end of year	$ 37,145	$ 39,296	$ 37,145

See accompanying notes to consolidated financial statements.

FORD CITY BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Annual surplus	$	2,151	$	2,792
Net financial assets, beginning of year		37,145		34,353
Net financial assets, end of year	$	39,296	$	37,145

See accompanying notes to consolidated financial statements.

FORD CITY BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Cash provided by (used in):				
Operations:				
Annual surplus	$	2,151	$	2,792
Increase in due from City of Windsor		(870)		-
(Increase) decrease in HST receivable		(963)		912
Increase in accounts payable		400		100
		718		3,804
Increase in cash		718		3,804
Cash, beginning of year		35,859		32,055
Cash, end of year	$	36,577	$	35,859

See accompanying notes to consolidated financial statements.

1. Description of business:

The Board of Management of the Ford City Business Improvement Area ("Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.

(ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

(d) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

Accumulated surplus consists of individual funds' balances as follows:

	2025	2024
Surplus:		
Future development reserve	$ 39,546	$ 37,395
Other	(250)	(250)
Total surplus	$ 39,296	$ 37,145

Consolidated Financial Statements of

OTTAWA STREET BUSINESS IMPROVEMENT AREA

And Independent Auditor's Report thereon

Year ended December 31, 2025

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ottawa Street Business Improvement Association, and Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of Ottawa Street Business Improvement Association (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

November 2, 2026

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

		2025		2024
Financial Assets				
Current assets:				
Cash	$	50,432	$	23,180
Due from City of Windsor		3,850		3,598
Commodity taxes receivable		8,244		26,180
Other receivables		-		1,087
		62,526		54,045
Net financial assets		62,526		54,045
Non-Financial Assets				
Prepaid expenses		3,282		3,289
Accumulated surplus (note 4)	$	65,808	$	57,334

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Members' levy	$ 71,965	$ 72,217	$ 71,965
Other	-	3,770	2,449
	71,965	75,987	74,414
Expenses:			
Administration (note 3)	5,500	6,500	6,000
Bank charges	400	69	198
Insurance	2,000	4,114	4,768
Miscellaneous	4,650	6,241	4,655
Professional fees	2,000	4,300	1,700
Promotion and advertising	3,400	5,000	14,357
Special events	14,500	4,686	21,508
Street beautification	22,000	18,994	30,923
Utilities	1,000	400	944
Website	16,515	17,209	-
	71,965	67,513	85,053
Annual surplus (deficit)	-	8,474	(10,639)
Accumulated surplus, beginning of year	57,334	57,334	67,973
Accumulated surplus, end of year	$ 57,334	$ 65,808	$ 57,334

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Annual surplus (deficit)	$	8,474	$	(10,639)
Disposition of prepaid expenses		3,289		3,106
Acquisition of prepaid expenses		(3,282)		(3,289)
Change in net financial assets		8,481		(10,822)
Net financial assets, beginning of year		54,045		64,867
Net financial assets, end of year	$	62,526	$	54,045

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Annual surplus (deficit)	$ 8,474	$ (10,639)
(Increase) decrease in due from City of Windsor	(252)	52
Decrease (increase) in commodity taxes receivable	17,936	(3,378)
Decrease (increase) in other receivables	1,087	(357)
Decrease (increase) in prepaid expenses	7	(183)
	27,252	(14,505)
Increase (decrease) in cash	27,252	(14,505)
Cash, beginning of year	23,180	37,685
Cash, end of year	$ 50,432	$ 23,180

See accompanying notes to consolidated financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Description of business:

The Board of Management of the Ottawa Street Business Improvement Area is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and have been prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Ottawa Street Improvement Area follows the fund basis of accounting.

(ii) Within the framework of the fund basis of accounting, the Ottawa Street Business Improvement Area maintains its accounts on an accrual basis.

(c) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Related party transactions:

A total of $6,000 (2024 - $5,500) was paid to a member of the Board of Management for providing consulting services.

4. Accumulated surplus:

	2025	2024
Reserve funds:		
Future development	$ 65,808	$ 57,334

Consolidated Financial Statements of

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

And Independent Auditor's Report thereon

Year ended December 31, 2025

KPMG LLP
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3200 Deziel Drive
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Telephone 519 251 3500
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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Windsor

Opinion

We have audited the consolidated financial statements of the Wyandotte Towne Centre Business Improvement Area (the "Entity") which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations, its consolidated changes in its net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibility of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

November 5, 2026

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial Assets		
Cash	$ 155,545	$ 190,507
Due from City of Windsor	4,800	4,700
	160,345	195,207
Financial Liabilities		
Accounts payable	2,100	1,700
Net financial assets	158,245	193,507
Accumulated surplus (note 3)	$ 158,245	$ 193,507

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Director

_____ Director

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Members' levy	$ 94,000	$ 94,099	$ 94,676
Interest	-	205	129
Other	-	6,155	7
	94,000	100,459	94,812
Expenses:			
Advertising and promotions	8,750	6,790	3,158
Audit and legal	6,000	1,530	3,616
Events	10,000	11,938	4,713
Insurance	1,400	2,579	2,131
Office expenses	20,600	5,263	20,181
Street cleaning and improvements	15,000	92,482	49,732
Rent	3,500	-	847
Repairs and maintenance	28,750	14,674	10,807
Security	-	-	20,259
Utilities	-	465	945
	94,000	135,721	116,389
Annual deficit	-	(35,262)	(21,577)
Accumulated surplus, beginning of year	193,507	193,507	215,084
Accumulated surplus, end of year	$ 193,507	$ 158,245	$ 193,507

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Annual deficit	$ (35,262)	$ (21,577)
Change in net financial assets	(35,262)	(21,577)
Net financial assets, beginning of year	193,507	215,084
Net financial assets, end of year	$ 158,245	$ 193,507

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

		2025		2024
Cash provided by (used in):				
Operations:				
Annual deficit	$	(35,262)	$	(21,577)
(Increase) decrease in due from City of Windsor		(100)		42,605
Increase in accounts payable		400		-
Increase (decrease) in cash		(34,962)		21,028
Cash, beginning of year		190,507		169,479
Cash, end of year	$	155,545	$	190,507

See accompanying notes to consolidated financial statements.

WYANDOTTE TOWNE CENTRE BUSINESS IMPROVEMENT AREA

Notes to Consolidated Financial Statements

Year ended December 31, 2025

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1. Description of business:

The Board of Management of the Wyandotte Towne Centre Business Improvement Area (the "Improvement Area") is entrusted with the improvement and beautification of municipally-owned lands, buildings and structures in the Improvement Area as designated by the Council of the Corporation of the City of Windsor and the promotion of this Area for business and shopping.

2. Significant accounting policies:

The consolidated financial statements are the representations of management and are prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Basis of presentation:

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of the revenue fund and the reserve fund.

(b) Basis of accounting:

(i) In accordance with practices common to Ontario municipalities, the Improvement Area follows the fund basis of accounting.

(ii) The Improvement Area maintains its accounts on an accrual basis. Under this basis, revenue is accounted for in the period in which the transactions or events occur that give rise to the revenue. Expenses are accounted for in the period the goods and services are acquired.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

(d) Use of estimates:

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure in contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. Accumulated surplus:

	2025	2024
Reserve funds:		
Future development	$ 158,245	$ 193,507

The City of Windsor Business Improvement Area Governance By-law 49-2023

I. DEFINITIONS

MUNICIPAL ACT – Ontario Municipal Act*, 2001*.

BIA - any business improvement area established by The Corporation of the City of Windsor.

BOARD – a board of directors for a business improvement area.

BUSINESS DAYS – any day during which the business offices at the City are open for business.

CITY - The Corporation of the City of Windsor.

COUNCIL – the council of The Corporation of the City of Windsor.

DIRECTOR – an individual appointed by the City as a director of a Board and/or any Past Chair appointed by a Board to serve as a director of a Board in accordance with this by-law.

GENERAL MEETING – a meeting of Members and Non-Voting Members which is called by the Board, from time to time, for any date and time to be held at a location in Windsor, as specified in the notice.

MEMBER – has the meaning given in the Municipal Act.

NON-MEMBER NOMINEE – an individual appointed in writing by a BIA Member to stand for nomination on behalf of the Member. A Non-Member Nominee must be employed by the Member's business.

NON-VOTING MEMBER – a person, business, or institution identified by the Board and approved by the Members of the BIA as offering value to the BIA through participation in BIA meetings.

NOTICE – the receipt or deemed receipt of notice of a meeting of the Members or of the Board of Management.

QUORUM – in the case of Board meetings is the number of Directors who must be present in order for business to be transacted, which shall be a majority of the whole number of Directors for the Board.

II. APPLICATION

i. This by-law shall apply to all BIAs.

ii. Where reference is made in this by-law to legislation, it shall refer to any form of legislation or by-law enacted by provincial, federal, and municipal authorities and shall include any amendments, replacement, or successor legislation.

iii. In the event of any conflict between this by-law and the Municipal Act or any other applicable provincial or federal legislation, the provisions of the Municipal Act or the federal or provincial legislation shall prevail.

iv. This by-law shall not be amended without the approval of Council.

III. PURPOSE OF THE BIA

The BIA oversees the improvement, beautification, and maintenance of municipally-owned land, buildings, and structures in the area beyond that provided at the expense of the municipality generally, as well as promote the area as a business or shopping area.

IV. MEMBERSHIP

i. Membership in a BIA is prescribed by the Municipal Act.

ii. In addition to Members, a BIA may also include Non-Voting Members as defined in this By-law. Non-Voting Members must be approved by a majority of the Members and their term of Non-Voting Membership coincides with each term of Council.

iii. A list of all Members and Non-Voting Members shall be kept by the Secretary. The Secretary shall be responsible to ensure the Membership List is current.

iv. Every Member is entitled to:

   a. Notice of all General Meetings.

   b. Attend any General Meeting.

   c. Cast one vote on each question arising at any General Meeting.

   d. Eligibility to hold any office of the Board of Management.

v. Every Non-Voting Member is entitled to receive notice, to attend, and to be heard and at all General Meetings, but cannot vote on any issue.

V. BOARD OF MANAGEMENT

The business and affairs of the BIA towards its purpose shall be managed or supervised by the Board, and may include but is not limited to:

i. entering into contracts or agreements;

ii. hiring and supervising an executive director;

iii. making banking and financial arrangements;

iv. executing documents; and,

v. purchasing insurance to protect the property, rights and interests of the BIA and to indemnify the BIA, its Members, the Board, and Officers from any claims, damages, losses or costs arising from or related to the affairs of the BIA.

VI. BOARD PROCEDURES

i. The Board shall adopt the election procedures set out in Schedule “A” to this by-law.

ii. The Board shall adopt the rules of procedure set out in Schedule “B” to this by-law.

iii. These procedures shall not be amended without the approval of Council.

VII. APPOINTMENT OF DIRECTORS

i. Directors are appointed to the Board by Council following the processes prescribed in the Municipal Act for a term of four years, mirroring the term of Council.

ii. Within three months of the commencement of the new term of Council, or at any time as directed by Council in respect of a vacancy, the BIA shall conduct an election in accordance with the election procedures set out in Schedule “A”.

iii. Following the election process, the BIA shall present its nominees to City Council for appointment.

iv. Council members appointed to the Board shall be entitled to vote at Board meetings, but shall not be entitled to vote at General Meetings unless they are also Members of the BIA.

v. Each BIA may elect a minimum of five and a maximum of nine Director nominees. The number of Director nominees shall be determined by the Board and approved by the Members.

VIII. APPOINTMENT OF OFFICERS

i. Within one month of the appointment of the Board, and at the first meeting of each new year, as the case may be, the Board shall hold a meeting to appoint the following Officers from among the Directors:

   a. Chair
   b. Vice-Chair
   c. Treasurer
   d. Secretary

ii. The Board may, at its discretion, appoint the Past Chair to hold office as a Director. The Past Chair, if appointed, shall be the most recent Chair of the Board.

iii. Those appointed shall hold office for one year and are eligible to be reappointed for future terms.

IX. DUTIES OF DIRECTORS AND OFFICERS

i. Every Director and Officer shall:

   a. Exercise the powers and discharge the duties of the office honestly, in good faith, and in the best interests of the BIA;
   b. Exercise the degree of care, diligence, and skill that a reasonable and prudent person would exercise in comparable circumstances;
   c. Prepare for and attend all meetings;
   d. Attend governance and conflict of interest training provided by the City at least once per term.

X. BOARD VACANCIES

i. In the event of a vacancy on the Board which occurs before May 1 in the year of a municipal election, the Board shall call a General Meeting to select a replacement nominee as soon as is practicable, and in any event no later than one month following the vacating of the seat to determine a replacement to present to Council.

ii. In the event of a vacancy on the Board which occurs on or after May 1 in the year of a municipal election, the Board shall name a nominee to fill the vacancy.

iii. Where more than one candidate is nominated, the candidates will be invited to address the Board. The Board will then vote and send the recommended nominee to Council to consider appointment.

iv. In the event that a Director does not attend three consecutive meetings without Board authority, the Board may consider a resolution to recommend that Council remove the Director from the Board.

v. If a motion to recommend removal of a Director is contemplated, the Director shall be given at least five Business Days' notice and an opportunity to address the Board.

XI. REMUNERATION

i. No remuneration shall be paid to any Director for acting as a member of the Board of a BIA.

ii. Any reimbursement of Directors and Officers for out-of-pocket expenses shall be done in accordance with the BIA's approved Travel and Business Expense Policy.

XII. BOARD OF MANAGEMENT MEETINGS

i. The Board shall meet at least once every two months.

ii. Board meetings shall be held at the BIA office or at such other place within the City of Windsor that the Board may from time to time determine.

iii. Notice of each regular Board meeting shall be provided at least five Business Days in advance of the meeting.

iv. The agenda and all supporting documents for each regular Board Meeting shall be provided to all Directors and the City Clerk not less than seventy-two hours before the hour appointed for the holding of such meeting, including the provision of all relevant documents.

v. In the event of a special meeting of the Board to consider a matter outside of the regular meetings of the Board, notice shall be provided no less than twenty-four hours before the hour appointed for the holding of such meeting, including the provision of all relevant documents.

vi. The agenda shall be posted to the BIA's website.

vii. Meeting and voting shall be public unless otherwise permitted by the Municipal Act.

XIII. ANNUAL GENERAL MEETING

i. The Board shall call an annual General Meeting in each fiscal year, the agenda for which shall include but not be limited to:

   a. minutes of the last General Meeting;

   b. annual report on programme and accomplishments;

   c. annual financial report for the current fiscal year and audited financial statement for the prior fiscal year; and,

   d. proposed budget for the following year.

ii. The Board shall distribute notice of the annual General Meeting to all members and Non-Voting Members at least fifteen calendar days before the annual General Meeting.

iii. The notice shall include the agenda and all supporting documents.

XIV. SPECIAL GENERAL MEETINGS

i. The Board may hold special General Meetings for any purpose on any date and at any time and at any place within Windsor.

ii. The Board shall distribute notice of the special General Meeting to all Members and Non-Voting Members at least fifteen calendar days before the meeting.

iii. The notice shall include the agenda and all supporting documents.

XV. RECORDS AND INFORMATION

i. The Board shall maintain minutes of every meeting of the Board and shall forward true copies of such minutes to all Directors and the City Clerk as soon as practicable after the meeting.

ii. Minutes of any Board meetings that are open to the public shall be posted on the BIA's website as soon as practicable following the meeting.

iii. The Board shall adhere to the recordkeeping and retention requirements set out in Schedule "D" to this by-law.

iv. Under section 2(3) of the Municipal Freedom of Information and Protection of Privacy Act the Board is deemed to be part of the municipality. Any requests for access to information or records received by the Board shall be referred to the City of Windsor's Freedom of Information Coordinator.

XVI. FINANCIAL ADMINISTRATION

i. The fiscal year for the BIA shall be the calendar year.

ii. The Board shall adhere to the financial accountability requirements set out in Schedule "C" to this by-law.

iii. The City may withhold payments to the BIA until the Board demonstrates compliance with the financial accountability requirements.

iv. The Board shall prepare a proposed budget for each fiscal year by the date and in the form required by the City.

v. The proposed annual budget shall be presented to the Membership for information. The Board shall provide Member access to approved budget documents.

vi. The Board may provide in its budget for the establishment and maintenance of a reserve fund in accordance with the Municipal Act.

vii. The Board shall designate a financial institution for the deposit of funds on behalf of the BIA.

viii. The Board shall submit its annual report for the preceding year to Council on the date and in the form required by the City.

ix. The annual report shall include audited financial statements.

XVII. APPLICABLE POLICIES

i. The BIA is a local board under the Municipal Act and shall abide by the provisions of the City's Code of Conduct for Members of Council and Local Boards Policy and any amendments thereto.

ii. The BIA shall take all reasonable steps to provide a work and service environment that is free from any form of discrimination, harassment, and violence and that respects the dignity, self-worth and human rights of every individual in accordance with the Ontario Human Rights Code, the City's Respectful Workplace Policy, and any amendments thereto, including but not limited to provisions regarding:

a. Responsibility, Authority & Accountability:

1. The Board of Management shall maintain a zero-tolerance approach to workplace violence, harassment, and discrimination. All reported incidents of workplace violence, harassment, and discrimination that the Board of Management becomes aware of, shall be reviewed and appropriate action shall be taken.

2. Reprisal against an individual for filing a complaint, participating in any procedure related to the review of a complaint, or being associated with a person who filed a complaint, shall be treated as harassment and will not be tolerated.

b. Standards of Deportment:

The following is a partial list of breaches of acceptable standards of deportment which may be considered just cause for referral to the Integrity Commissioner as a violation of the Code of Conduct:

1. Using unsafe or dangerous work methods;

2. Committing acts of an immoral or indecent nature while on duty, including through the use of email or the internet;

3. Use of inappropriate language, specifically the use of profanity, excessive yelling when meeting or speaking with fellow Directors, Members, or the public;

4. Engaging in acts or gestures of violence or harassment towards other Directors, Members, or the public;

5. Engaging in acts of discrimination, harassment, or workplace violence towards other Directors, Members, or the public;

6. Theft or fraud involving property or assets of the BIA, the City, or the public;

7. Abuse of BIA or City property or using such property without authorization;

8. Providing false information to the City or misusing or falsifying records;

9. Lodging a vexatious or malicious complaint about another Director, Member, City employee, or a member of the public;

10. Engaging in conduct which may tend to bring the City into disrepute, or which is offensive to the maintenance of good relations with other Directors, Members or the public, or which may otherwise interfere with the proper and efficient administration of the BIA;

11. Purposefully recording others in one-on-one or group meetings or interviews in a secretive, non-consensual manner.

iii. Where there is a conflict between the provisions of this section and the City's Respectful Workplace Policy and/or Code of Conduct, the more stringent provision of the two shall apply.

iv. The BIA shall establish policies related to:

1. sale and disposition of land;
2. hiring of employees; and,
3. procurement of goods and services.

v. The BIA shall establish a policy related to Travel and Business Expenses which shall be approved by the City.

SCHEDULE A

ELECTION PROCEDURES

I. DATE

i. The Board shall select a date and time to conduct the election of Director nominees. The election shall not be conducted on a holiday or a date observed as a holiday by the City.

II. NOTICE OF ELECTION DATE AND CALL FOR NOMINATIONS

i. Written notice of the election of Director nominees and a call for candidates shall be provided to all Members no later than thirty days before the date fixed for the election. The notice shall specify the time, date, and location of the election. Written notice shall also be provided to the City Clerk at clerks@citywindsor.ca.

ii. In addition to written notice, the time, date, and location of the election, as well as the call for nominations shall be advertised through public and/or social media commencing no later than fourteen days before the election.

iii. The call for nominations shall include the form attached as Appendix 1 to these Election Procedures and, the manner in which completed forms are to be submitted to the Board of Management, eligibility, and the date by which forms are due (“nomination day”).

III. NOMINATIONS

i. Nomination forms shall be made available at the BIA Office, on the BIA website, and at any other location specified by BIA. These locations will be advertised in the call for nomination notices.

ii. Each Member may nominate one candidate.

iii. Members and Non-Member Nominees are eligible to be nominated.

iv. Nomination day will be seven days before the date of the election.

v. A person may withdraw their nomination by filing a written withdrawal with the BIA before nomination day.

vi. Eligibility of all nominees must be verified by the Board.

vii. If at 4:00 p.m. on the Monday following nomination day, the number of approved candidates for an office is the same as or less than the number to be elected, the BIA shall declare the candidate or candidates elected by acclamation.

IV. VOTING

i. The BIA is responsible to conduct its own election. The Board shall appoint two people to act as election officials to conduct and oversee the election.

ii. Each Member is entitled to one vote regardless of the number of properties that the Member may own or lease in the BIA.

iii. Every Member that is a corporation or partnership has one vote regardless of the number of shareholders or partners comprising the Member.

iv. Voting shall take place by secret ballot.

v. After the poll closes the sealed ballots are to be delivered to the election officials.

vi. A candidate has the right to appoint a representative to be present during the counting of all ballots.

vii. The Election Officials shall count all ballots and post the results on the BIA website.

V. COUNCIL APPOINTMENT

i. The list of elected nominees for the Board shall be forwarded to Council for the next available agenda to recommend appointment as Directors.

ii. All ballots shall be kept in a locked place for thirty days following the election or until Council formally appoints the Board, at which time the ballots shall be destroyed.

SCHEDULE B

RULES OF PROCEDURE AND DUTIES OF OFFICERS

I. RULES OF PROCEDURE

i. The rules in this Schedule B to this by-law are to be observed in all General Meetings and Board meetings.

ii. The rules of procedure are to be interpreted in a manner that promotes the following fundamental principles:

a. the protection of basic rights by recognizing the right of the majority to decide, the minority to be heard, and Members and Non-Voting Members to have opportunities to;

b. the maintenance of decorum, with all attendees being treated with courtesy and respect;

c. all Members and Non-Voting Members have a right to promote informed debate and decisions;

d. Members and Non-Voting Members have the right to an efficient meeting;

e. all Members have equal rights, privileges, and obligations; and,

f. in the event of a conflict, facilitating a reasonable compromise.

II. DUTIES OF OFFICERS

i. The Chair shall:

a. chair all meetings of the BIA including General Meetings and Board meetings, follow the agenda, and decide whether motions are in order;

b. rule on all procedural matters and maintain decorum;

c. ensure motions and amendments are clearly expressed and, if there is no motion under consideration, summarize the discussion for the purpose of the minutes; have general supervision of the affairs of the BIA;

d. along with the Secretary or Treasurer, sign all by-laws and execute any documents, contracts or agreements on behalf of the BIA

e. perform any other duties which the Board may, from time to time, assign;

f. be a member ex-officio on any committees of the Board; and,

g. ensure that all past financial records of the Board are transferred to the succeeding Treasurer when there is a change of Treasurer and

administrative records are transferred to the succeeding Secretary when there is a change of Secretary.

ii. The Vice Chair shall exercise any or all of the duties of the Chair in the absence of the Chair or if the Chair is unable or unwilling to perform those duties.

iii. The Secretary shall:

a. ensure that notice is given of each meeting of the BIA as required;

b. ensure that an agenda of the matters to be considered and any supporting documents are provided to Members and Non-Voting Members as required;

c. ensure that the minutes of each meeting (Board meetings and General Meetings) are recorded and presented at the following meeting for adoption. The minutes shall record:

i. the place, date, and time of the meeting;

ii. the name of the chair of the meeting;

iii. the names of all Directors present at Board meetings and Members and Non-Voting Members present at General Meetings;

iv. the names of those Directors not present at Board meetings;

v. the names of all others present at the meeting;

vi. the adoption of the minutes of the prior meeting; and

vii. all other motions, decisions, and other proceedings of the Board or General Meeting, as the case may be.

d. record confidential minutes of in camera sessions of the Board;

e. along with the Chair, sign the adopted minutes and distribute as required;

f. keep or cause to be kept the BIA's records and books, including by-laws, policies and resolutions, the minutes of all meetings, and all reports.

iv. The Treasurer shall:

a. under the direction of the Board, supervise the expenditure of the funds of the BIA;

b. keep and maintain or cause to be kept and maintained the financial records and books of the BIA;

c. assist the auditor in the preparation of the financial statements of the BIA;

d. prepare and distribute the proposed annual budget in accordance with the requirements of the City; and,

e. prepare and present a financial status report for the Board's review and consideration at each regular meeting.

v. The Past Chair shall provide support, guidance, and continuity of knowledge and practice to the Board.

vi. The Chair, in consultation with the Secretary and other members of the Board as required shall establish the agenda for each meeting, based on the matters submitted before the agenda distribution deadline.

vii. Directors are entitled to submit agenda items for consideration by forwarding them to the Secretary before the agenda distribution deadline.

III. ELECTRONIC MEETINGS

i. BIA's may hold electronic meetings. Any Director, Member, or Non-Voting Member participating in an electronic meeting shall be deemed to be present at the meeting for all purposes, including determination of quorum, and are entitled to participate in all aspects of the meeting.

ii. The format and platform for the electronic meeting may be established by the Board.

iii. In the event of an electronic meeting, an electronic link or other participation instructions must be provided in the meeting Notice, and any saved or archived records of the meeting must be maintained as minutes.

IV. VOTES

i. Every Director has a vote on all motions, unless prohibited by law in which case the Secretary shall record the name of the Director who does not vote and the reason for not voting.

ii. The Directors shall vote on any motion arising at any meeting of the Board. All motions must be seconded before proceeding to a vote.

iii. Motions may include:

a. motion to approve or adopt an item;

b. motion to receive an item;

c. motion to postpone or refer an item; and,

d. motion to adjourn the meeting, provided the motion is not made when another Director is speaking, a vote has been called, the Directors are

voting, or a Director has indicated to the Chair a desire to speak on the matter under consideration

iv. A majority of votes shall decide each motion.

v. A tie vote means a motion does not carry.

vi. Members have the right to abstain from voting.

V. DEPUTATIONS

The Board may hear deputations from the public at its discretion and may set limits on the speaking time.

VI. DETERMINATION OF MOTIONS

All motions arising at any General Meeting, other than those arising under new business, shall relate to an item on the agenda for that meeting, and the Chair shall have the right to determine whether a motion is in order. All questions shall be decided by a majority vote unless otherwise stated in this by-law or as required by law. At all meetings, every motion shall be decided by a show of hands unless a ballot on the motion is required by the Chair or requested by a Member. The Chair shall declare that a motion has been carried or not carried. The motion shall be entered into the minutes of the General Meeting. It is not necessary to record the number or proportion of the votes.

VII. NOTICE

Any notice of meeting shall be in writing and shall be delivered, mailed by prepaid mail, sent by facsimile, or sent by email. Notices that are:

a. delivered personally shall be deemed to have been received upon receipt;

b. transmitted by facsimile or email shall be deemed to have been given on the next Business Day following the day they were sent;

c. mailed shall be deemed to have been given on the fifth Business Day following the date they were mailed.

A copy of all Notices must be provided to the City Clerk.

SCHEDULE C

FINANCIAL ACCOUNTABILITY REQUIREMENTS

I. ANNUAL BUDGET

i. The Board shall prepare a proposed budget for each fiscal year by the date and in the form as set out in Schedule 1 to Schedule C or as amended from time to time.

ii. The Board shall submit its budget to Council and Council may approve it in whole or in part but may not add expenditures to it.

iii. The money to be collected from the Members by the City on behalf of the BIA shall be paid by the City Treasurer to the Board from time to time as follows:

a. An interim payment in amount of 50% of the prior year's approved levy upon receipt of a current year Board approved budget.

b. A final payment in the amount of the current year approved levy less any interim payment as noted in (a) upon receipt of the prior year's audited financial statements. The final payment will be reduced by any previously approved and committed funding for capital repayments to the City.

c. A holdback of 5% of the current year levy will be retained by the City and released at the end of each fiscal year. This holdback will be used by the City to fund any reduction in levy that occurs during the year. Any additional levy received during the year will be added to the holdback payment.

iv. The Board is responsible to ensure that expenditures made are in accordance with the approved budget and that expenditures do not exceed revenues such that an operating deficit is incurred.

II. ANNUAL VARIANCE REPORTING

i. Budget variance reporting shall be completed and presented to the Board at a minimum semi-annually or more frequently as requested by the Board.

ii. An annual variance report shall be presented in conjunction with the current year budget to the Members and Non-Voting Members at the annual General Meeting.

III. ANNUAL FINANCIAL STATEMENTS

i. The Board is responsible to ensure that the financial information relating to each fiscal year end is provided to the auditors in a timely manner but no later than ninety days following the fiscal year end.

ii. Audited financial statements are required to be presented in conjunction with the annual report to Council.

IV. RESERVE FUNDS

i. Any levy that is collected and not used in a current year shall be placed in a general operating reserve to be used in a subsequent year at the discretion of the Board. Expenditures from the reserve must be compliant with the Municipal Act and aligned with those that would typically be undertaken by the BIA. Where possible use of the reserve as a funding source is included in a budget submission the funding must be clearly identified as coming from the general operating reserve.

ii. At no time shall the general operating reserve reach a level that exceeds 25% of the annual year's levy. Should the general operating reserve reach a level that is in excess of this maximum amount, the Board is required to develop a plan that will expend the funds with said plan being presented as part of the annual budget submission for approval by Council. The excess funds shall be included as a revenue source in the annual operating budget for the year in which the funds will be spent in accordance with the plan.

iii. The Board may provide in its annual budget the establishment and maintenance of a specific purpose reserve fund to be used for special projects and or initiatives. Funds which are placed into these special purpose reserves must be used for the intended purpose. Reuse/redirection of funds previously set aside requires the approval of Council.

iv. A separate schedule of transactions made from either the general operating and specific purpose reserves from the preceding year shall be included as a document in the annual financial statements.

V. INVESTMENTS

i. Where there are funds on hand in excess of current operating requirements, the Board may, in their discretion, approve the placement of those excess funds in short and/or medium term (no greater than five

years) interest bearing deposits with a Schedule I bank or credit union with consideration of the following:

a. Legality

a. Preservation of capital

b. Risk

c. Liquidity

ii. Where funds are invested with a credit union, proof that the credit union meets the financial reporting requirements as defined by the Municipal Act must be obtained prior to the placement of the deposit and renewed annually through the period of time that the investment is held.

iii. The term of the investment should not extend beyond the time for which the funds will be required.

iv. Interest received from the investment of excess funds should be deposited into the BIA general account and can be used in support of expenditures that are consistent with items included in approved budgets.

v. An annual report of investments and yields shall be prepared and presented at the annual General Meeting and included in the annual report to Council.

VI. BANKING AND SIGNING AUTHORITY

i. The designation of a financial institution for the deposit and disbursements of funds on behalf of the BIA is the responsibility of the Board.

ii. The disbursements of funds shall be by cheque or electronic form wherever possible/practical and in all cases where the disbursements are in excess of $100.00 it shall be by way of cheques which shall bear at a minimum two signatures, namely that of the Chair and Vice-Chair. Alternate signing authorities may be granted to either the Treasurer and/or the Secretary who may sign a cheque in the place of a primary signature. At no time can a cheque bear the signature of two alternate signatories. Where electronic payment methods are in place, an approval process which aligns with the cheque signing process noted above shall be utilized as authorization to release payment.

iii. The use of a business credit card for purposes of purchases may be utilized where practical. The Board is responsible to ensure that only authorized individuals are provided with a business credit card and that monthly statements are regularly reviewed and reconciled.

iv. Where a BIA utilizes the position of Executive Director, in addition to the Chair and Vice-Chair, this position may be designated by the Board as a primary signatory for banking purposes.

v. Under no circumstances will an individual authorize any payment to or sign any agreement or other document in relation to themselves, their spouse, partner, children or step-children, parents or step-parents, grandparents or step-grandparents, siblings or step-siblings.

vi. Reimbursement for expenditures incurred on behalf of the BIA must be accompanied by a supporting invoice and be in compliance with the BIA's travel and business expense policy.

vii. Bank reconciliations shall be completed and independently reviewed by the Treasurer on a regular monthly basis but no less than quarterly. Bank reconciliations shall be presented to the Board for approval.

viii. Consideration will be given to the appropriateness of in-kind services. Where such services have been deemed appropriate the Treasurer must ensure that value is determined with regards to regulatory or legislative reporting and further that all in-kind services are identified in the annual report.

VII. BOOKS AND RECORDS

i. The Secretary shall ensure that all necessary books and records required by the Board or by any applicable law are retained and preserved in a secure manner. The Secretary shall ensure that appropriate record and retention protocols are in place to ensure the appropriate safeguarding of all records and to ensure that such books and records remain readily available for inspection by Directors, auditors and others upon the approval of the Board.

ii. Under section 2(3) of the Municipal Freedom of Information and Protection of Privacy Act, records relating to the business of the Board are accessible to the public upon request.

VIII. CASH HANDLING

i. All cash must be immediately recorded upon receipt.

ii. Cash must be kept secure at all times – lockable cash register, safe, floor safe, locked storage, etc. The safeguarding of cash should take into account the amount of cash on hand during various periods.

iii. Active cashiering or cash counting stations are not to be left unattended, at any time, without being properly secured. Physical access to cash shall be restricted to authorized personnel.

iv. Special events should be adequately supervised with appropriate internal control measures in place to ensure that all funds received from the event are appropriately tracked with appropriate audit trails in place with funds immediately deposited.

v. The use of cash for payment of services should be limited and in no case should exceed $100.

IX. BOOKEEPING

i. The use of a bookkeeper for financial record keeping is strongly encouraged and may be established by the Board.

ii. Where bookkeeping services are determined to be appropriate the terms and conditions, including fees, should be evidenced through a formal agreement.

X. REGULATORY FILINGS

i. The Board is responsible to ensure that the BIA obtains any required registrations with the Canada Revenue Agency and obtains, if required, a corporate business identity number to be used for purposes of any required filings inclusive of payroll and HST.

ii. The Board must ensure that appropriate processing of any required payroll is completed in full compliance with all Canada Revenue Agency requirements relative to processing, reporting and remittances.

iii. The Board is responsible to ensure that payroll implications for any services provided to the BIA are appropriately considered and managed.

iv. The Board is responsible to ensure that all regulatory filings with regards to Harmonized Sales Tax are completed on a timely basis.

v. The Board must also ensure that any other regulatory filings with Canada Revenue Agency A or other level of government is completed in full compliance as defined by those entities.

XI. GRANTS

i. BIA's are encouraged to seek alternative funding sources from upper levels of government such as grants to be used in support of planned events and activities

ii. Where grant applications are submitted and accepted, Board approval to proceed with documentation to finalize the grant must be obtained.

iii. The Board is responsible to ensure that all required reporting, documentation and/or claims submission are completed in full compliance with the grant provider so as to not jeopardize the receipt of funding.

Schedule 1 – Annual Budget and Variance Report Template

BIA Name **Summary Page**

	Previous Year Approved Budget	Previous Year Projected Actual	Current Year Proposed Budget
REVENUE			
BIA Levy		$ -	$ -
Government Grants			
Federal or Provincial			
Municipal			
Other Revenue			
Donations			
OTHER: PLEASE SPECIFY			
Rent			
Sponsorships			
Promotions & Events Revenue			
TOTAL REVENUE	$ -	$ -	$ -
EXPENDITURES (includes non-recoverable HST)			
Total Administrative		$ -	$ -
Total Capital		$ -	$ -
Total Marketing		$ -	$ -
TOTAL EXPENDITURES	$ -	$ -	$ -
Surplus/Deficit	$ -	$ -	$ -

ACCUMULATED SURPLUS/(DEFICIT)

Beginning Balance		$ -	$ -
Use of Reserve			$ -
Addition to Reserve			
Ending Balance		$ -	$ -

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval		General Membership Approval	
	Date Month Year		Date Month Year
Signature of Chair	Date	Signature of Treasurer	Date
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below:			
Name:	Phone Number:	Email Address:	

BIA Name Administrative Expenses		Previous Year Approved Budget	Previous Year Projected Actual	Current Year Proposed Budget
Staff	Salaries/Wages/Benefits			
Other Admin.	Accounting			
	Audit			
	AGM Expenses			
	Meeting Expenses (non AGM)			
	Bank Charges			
	Conferences/Seminars			
	Consultants			
	Donations			
	Strategic Plan			
	Memberships			
	Subscriptions			
	Insurance			
	Legal			
	Telephone			
	Postage & Courier			
	Transportation & Travel			
	Office Supplies			
	Office Equipment/Furniture/Maintenance			
	Printing			
	Storage/Maintenance			
	Rent/Lease			
	Utilities			
	Other: (please specify)			
Total Administrative Expenses		$ -	$ -	$ -

BIA Name Capital Expenses		Previous Year Approved Budget	Previous Year Projected Actual	Current Year Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment			
	Street Furniture			
	Benches			
	Alley Enhancements			
	Signage			
	Decorative Lighting			
	Decorations-Seasonal			
	Decorations-Other			
	Banners			
	Murals			
	Planters			
	Hanging Baskets			
	Signage			
	Technical/Professional Services			
	Other: (please specify)			
General Maintenance				
	Flowers/Plants/Trees			
	Snow Removal			
	Decorations			
	Hydro			
	Graffiti Removal			
	Power Washing			
	Needle Collection			
	Street Cleaning			
	Broken Windows			
	Miscellaneous Repairs			
	Permit Fees			
	Security			
	Other: (please specify)			
Total Capital Expenses		$ -	$ -	$ -

BIA Name Communications/Marketing/Promotions & Events		Previous Year Approved Budget	Previous Year Projected Actual	Current Year Proposed Budget
Communications				
	Memberships			
	Subscriptions			
	Professional Development			
	Travel			
	General Meeting Expense			
	Board/Committee Meeting Expense			
	Budget Meeting Expense			
	Conference Expense			
	Internet/Website			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising			
	Printing – (Flyers, Brochures, etc.)			
	Marketing Design			
	Branding			
	Retail Recruitment			
	Social Media			
	Signage			
	Sponsorships			
	Newsletter			
	Website Development/Maintenance			
	Other: (please specify)			
Promotions & Events				
	Canada Day			
	Christmas			
	Easter			
	Spring Event (Please specify)			
	Summer Event (Please specify)			
	Fall Event (Please specify)			
	Winter Event (Please specify)			
	Signature Event 1 (complete tab)			
	Signature Event 2 (complete tab)			
Total		$ -	$ -	$ -

BIA Name		Previous Year	Previous Year	Current Year
Signature Event 1 - Supporting Information		**Approved Budget**	**Projected Actual**	**Proposed Budget**
Event Name:				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution			
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
Total Revenues		$ -	$ -	$ -
Expenditures				
	Consultants			
	Entertainers			
	Fees - EMS			
	Fees - Police			
	Permits			
	Signage			
	Barricades			
	Advertising/Promotion			
	Waste Handling/Removal			
	Porto-potties			
	Staging			
Total Expenditures		$ -	$ -	$ -

Notes: Please provide description of the event

BIA Name		Previous Year	Previous Year	Current Year
Signature Event 2 - Supporting Information		**Approved Budget**	**Projected Actual**	**Proposed Budget**
Event Name:				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution			
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
Total Revenues		0.00	0.00	0.00
Expenditures				
	Consultants			
	Entertainers			
	Fees - EMS			
	Fees - Police			
	Permits			
	Signage			
	Barricades			
	Advertising/Promotion			
	Waste Handling/Removal			
	Porto-potties			
	Staging			
Total Expenditures		0.00	0.00	0.00

Notes: Please provide description of the event

BIA Name

Previous Year Actual Expenditures

Explanation of Significant Variances (Previous Year Projected Actual vs. Previous Year Approved Budget):

SUMMARY

(Include Previous Year accomplishments; also indicate what was not acclompished in the Previous Year and why)

1. Previous Year Accomplishments

	Mandatory

REVENUES

Provide explanations for significant variances only, i.e. ***plus or minus 10%*** *variance for each section below*

2. Grants, Donations & Sponsorships

	Variance -

3. Promotions, Events & Other Revenues

	Variance -

EXPENDITURES

Provide explanations for significant variances only, i.e. ***plus or minus 10%*** *variance for each category below*

4. Administration

	Variance -

5. Capital & General Maintenance

	Variance -

7. Communications,Marketing, Promotions & Events

	Variance -

8. Harmonized Sales Tax (HST) Rebates

	Mandatory

BIA Name

Current Year Proposed Budget

Explanation of Significant Variances (Current Year Proposed Budget vs. Previous Year Approved Budget):

SUMMARY

(Include any other pertinent information)

1. Current Year Goals and Objectives

	Mandatory

REVENUES

Provide explanations for significant variances only, i.e. ***plus or minus 10%*** *variance for each section below*

2. Grants, Donations & Sponsorships

	Variance -

3. Promotions, Events & Other Revenues

	Variance -

EXPENDITURES

Provide explanations for significant variances only, i.e. ***plus or minus 10%*** *variance for each category below*

4. Administration

	Variance -

5. Capital & General Maintenance

	Variance -

7. Communications, Marketing, Promotions & Events

	Variance -

SCHEDULE D

RECORDKEEPING AND RETENTION REQUIREMENTS

I. DEFINITION OF A RECORD

i. A record is defined as any record of information however recorded, whether in printed form, on film, by electronic means or otherwise, and includes; correspondence, a memorandum, a book, a plan, a map, a drawing, a diagram, a pictorial or graphic work, a photograph, a film, a microfilm, a sound recording, a videotape, a machine readable record, any other documentary material, regardless of physical form or characteristics, and any copy thereof.

II. RECORDS RETENTION

i. All Directors and BIA employees and volunteers are responsible for the retention of documents related to the business of the BIA.

ii. A record of the Board may only be destroyed in accordance with section 255(1) of the Municipal Act and if the retention period has expired or the record is a copy of an original report or record.

iii. All Board meeting minutes, agendas and any related documents and reports shall be considered permanent records and be kept in perpetuity.

iv. Any other records related to the business of the BIA as defined above shall be kept for a period of seven years.

III. RECORDKEEPING REQUIREMENTS

i. All Directors, employees and volunteers shall take care to ensure that all records of the Board are preserved in a secure and accessible manner.

ii. Directors shall ensure that the personal privacy of individuals and economic interests of third parties are protected through proper physical records storage (locking filing cabinets) and secure electronic storage (password protecting files).

iii. When conducting BIA business, Directors are encouraged to communicate using official Board issued email addresses, phone numbers, and technology where available.

Insert Company Logo Here

APPENDIX 1 - NOMINATION FORM
ELECTION TO BUSINESS IMPROVEMENT AREA BOARD

Member Type - Nominator:
☐ Commercial Property Owner
☐ Commercial Tenant
☐ I am eighteen years of age or over.

Nominator (full name): _____
Organization: _____
Email: _____
Address: _____ **Telephone No:** _____

Nominator
I, _____ hereby nominate _____ for a position on the Board of Directors of the BIA Board for the term expiring November, 2026.

Signed: _____ Date: _____
(Nominator's signature)

Member Type - Nominee:
☐ Authorized Representative of Commercial Property Owner
☐ Authorized Representative of Commercial Tenant (must be employed by the Member's business)
☐ I am eighteen years of age or over.

Nominee (full name): _____
Organization: _____
Email: _____
Address: _____ **Telephone No:** _____

Nominee
I, _____ agree to stand for election to the Board of Directors of the BIA Board and, if elected, I am prepared to devote the time and energy required of me to promote the best interests of the Business Improvement Area.

Signed: _____ Date: _____
(Nominee's signature)

Please return to xxxxxxxxx in a sealed envelope marked **"BIA Nomination"**
For questions or further information, please contact:

Name & email of BIA Contact

Nominations will be accepted until 10:00 am on XXXX

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 137/2026

Subject: 2027 Interim Tax Bills - City Wide

Reference:

Date to Council: December 7, 2026
Author: Angela Lonsbery
Manager, Revenue and Collections
(519) 255-6100 Ext 6557
alonsbery@citywindsor.ca
Taxation & Financial Projects
Report Date: 11/12/2026
Clerk's File #: AF2026

To: Mayor and Members of City Council

Recommendation:

THAT City Council **DIRECT** Administration to prepare the 2027 interim property tax bills based on 50 percent of the 2026 total levy inclusive of education tax; and,

THAT City Council **ESTABLISH** the collection of the 2027 interim property taxes over three instalment dates being February 17, March 17, and April 14, 2027; and,

THAT City Council **APPROVE** a rate of 1 ¼ percent to be imposed as a penalty for non-payment of property taxes on the first day of default and a further rate of 1 ¼ percent per month as interest on taxes due but unpaid; and,

THAT the City Solicitor **BE AUTHORIZED** to prepare the necessary by-law to enact the 2027 interim property tax bills.

Executive Summary:

N/A

Background:

Property taxes are a significant source of revenue for the City, providing the necessary funding for expenditures. The actual annual property tax levy (inclusive of amounts required to be collected on behalf of the Province for education tax) will not be known until the 2027 budget has been finalized. Section 317 of the Municipal Act, 2001 S.O. 2001, c.25, as amended (the Act), provides that City Council may pass a by-law that will levy interim property taxes before the adoption of the budget for the current year.

Historically, Administration has recommended levying interim property taxes to generate sufficient working capital to fund operations until the 2027 budget is approved and the 2027 tax rates are established.

The interim tax by-law also establishes the instalment due dates and provides for the application of late payment charges should payment not be received on time.

Discussion:

Amount of Interim Levy

Pursuant to the Act, the interim property tax levy may be established at up to 50 per cent of the total municipal and education taxes levied in the previous year. Historically, Administration has recommended that Council establish the interim levy at the full 50 per cent. Applying 50 per cent to the 2026 final levy results in an estimated 2027 interim property tax levy of $255,499,515:

Municipal	$228,296,036
Education	27,203,479
Total	$255,499,515

These amounts remain subject to adjustment for 2026 in-year assessment growth. Assessment growth includes changes to the tax base resulting from physical changes to properties, such as demolitions, construction and improvements, as well as revisions arising from assessment and property classification appeals.

Education taxes are collected on behalf of the Province and remitted quarterly to the four school boards. The first 2027 payment, due in March, is calculated at one-quarter of the 2026 education tax levy.

Status of Assessment Value Update

Under current legislation, the Municipal Property Assessment Corporation (MPAC) is responsible for determining the Current Value Assessment (CVA) of all property in Ontario. Property assessments currently remain based on a January 1, 2016 valuation date.

As a result of the pandemic, the Province postponed the assessment update that was scheduled for 2020. Administration has not received further information regarding the timing of the next reassessment or the potential magnitude of assessment changes. Accordingly, the CVA used to calculate 2027 property taxes will remain the same as that used for the 2020 through 2026 taxation years, subject to property-specific assessment changes.

Financial Impact on Property Owners

Given that the 2027 interim property taxes will be based upon the same assessment value as used for the 2026 property taxes the majority of property owners will receive an interim property tax bill that will be equal to 50 percent of their 2026 final tax bill. For properties with an in-year assessment change or a change in property tax classification, an adjustment may be required to ensure that the interim levy equals 50 per cent of the annualized 2026 final taxes. The adjustment will appear on the tax bill as a “Tax Capping Adjustment.” While this process has been consistently used for the billing process, this line-item adjustment can create some confusion to taxpayers resulting in

enquiries to the department. Should property owners have questions about their 2027 interim tax bill they are encouraged to call 311. Property owners may also register for on-line access to their account information through the My Property Tax portal.

Establishment of 2027 Tax Policy and Tax Rates

Following approval of the 2027 budget, Administration will prepare and present a comprehensive tax policy report for City Council's consideration. The supporting analysis and discussions will form the basis for the establishment of the 2027 property tax rates. Once property tax rates are established, final property tax bills will be issued. This process typically concludes in June. Interim taxes levied by way of this report will be deducted from any balance owing for the remainder of the year.

2027 Interim Instalment and PAP Withdrawal Dates

Section 342 of the Act provides that a municipality may pass a by-law prescribing one or more instalments on which taxes will be due. Historically, City Council has directed that property taxes be payable in six instalments (three interim due dates and three final due dates).

There are several acceptable methods for making payments including telephone or internet banking, over the counter at many financial institutions and via cheque. Cheques may be sent by courier, mail or hand delivered to the drop box located on the first floor of City Hall.

Payments can also be made as part of one of the City's three approved Pre-Authorized Payment (PAP) plans. These include the due date plan, mid month plan and end month plan. A fourth option, the Ratepayer-Defined Plan, is available for individuals who are experiencing financial hardship and have fallen into arrears on their property taxes.

In keeping with past practice, Administration recommends the following regular instalment due dates and PAP withdrawal dates for the 2027 interim billing period.

Pre-Authorized Payment Plan Withdrawal Dates			Regular Instalment Due Dates
Due Date Plan	Mid Month Plan	End Month Plan	
17-Feb-27	16-Feb-27	26-Feb-27	17-Feb-27
17-Mar-27	15-Mar-27	31-Mar-27	17-Mar-27
14-Apr-27	15-Apr-27	30-Apr-27	14-Apr-27
	17-May-27	31-May-27	
	15-Jun-27	30-Jun-27	

Late Payment Charges

As indicated above, municipal taxation is the fundamental revenue stream from which annual operating expenditures are funded. Without the necessary working capital, many of the services currently offered to residents of the City could not be provided. To help ensure that property taxes are remitted when due, municipalities are able to levy late payment charges pursuant to Section 345 of the Act.

There are **two** separate late payment charges: 1) penalty and 2) interest. Penalty is applied the day after a tax instalment is due and is based on the instalment amount. Interest is applied on the first day of the month and is based on the total amount of principal tax outstanding at the end of the previous month. There is no compounding of interest. That is, late payment charges are calculated on the outstanding tax balance only.

Historically, late payment charges are established as follows:

- 1 ¼ percent of the amount of tax due and unpaid as a penalty for non-payment on the first day of default and;
- 1 ¼ percent of the amount of tax due and unpaid as interest for non-payment on the first day of each month.

This approach is consistent with municipal practice across Ontario and Administration recommends continuing the existing late payment charges and rates for overdue property taxes. While the penalty and interest percentages are significant, they are meant to provide an incentive to taxpayers to prioritize the payment of property taxes, which is critical if the municipality is to have the funds required to provide services to the community.

Taxpayers are encouraged to obtain lower cost financing from financial institutions or other sources if required to pay the tax levy on time. Administration may also assist property owners in arrears by establishing payment plans of up to five years.

The municipality also offers both a relief and deferral program for qualifying individuals:

- Tax Relief Program (Extreme Poverty or Sickness): Relief from the payment of property taxes for up to two years is available to single-family residential property owners that meet the eligibility criteria.
- Tax Deferral Program (Low Income Seniors or Persons with Disabilities): Deferral of property tax year-over-year increase is available to single-family residential property owners that meet the eligibility criteria.

Application to the tax relief and/or deferral program must be made on or before the last day of February following the tax year (i.e., February 26, 2027, for relief or deferral of 2026 property taxes).

Risk Analysis:

The administration of property taxes is governed by the Act and its regulations. While there is some municipal discretion and decision-making authority, there is little latitude as it relates to billing and payments.

There is minimal risk attributable to the issuance of interim property tax bills. Issuance of interim tax bills allows the municipality to raise the necessary funds to continue operations until such time as final budgets have been approved and actual taxes for the year can be determined. Any adjustments required as a result of the final budget requirement and final tax rates will be made later in the year with the final tax billings.

Failure to issue interim tax bills could create a working capital shortfall and require the City to obtain temporary financing to support municipal operations.

Administration will work with the consulting firm MTE Paralegal Professional Corporation (MTE) as it relates to the Tax Capping Adjustment to ensure that each individual tax adjustment is reflective of the correct value. MTE has supported Administration with tax capping and other tax policy matters since 2000, helping to mitigate risks related to legislative compliance.

Climate Change Risks

Climate Change Mitigation:

N/A

Climate Change Adaptation:

N/A

Financial Matters:

The tax revenue generated from the 2027 interim tax levy will be approximately $255,499,515 inclusive of the education component and will provide the necessary working capital to support operations until such time as the final tax rates have been set and final tax bills issued.

Preliminary work on the 2027 interim billing has commenced to ensure compliance with legislated timelines and delivery of the bills to property owners before the first instalment due date. All bills are expected to be mailed during the week of January 18, 2027.

Consultations:

MTE Paralegal Professional Corporation

Conclusion:

The issuance of interim property tax bills will provide the working capital required to support municipal operations during the first part of 2027. Subject to Council approval, the bills are expected to be mailed during the week of January 18, 2027.

Planning Act Matters:

N/A

Approvals:

Name	Title
Dan Seguin	Executive Director, Treasury and Financial Accounting / Deputy Treasurer
Wira Vendrasco	City Solicitor
Janice Guthrie	Commissioner, Finance and City Treasurer

Name	Title
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 143/2026

Subject: Update on 2026 Playground Replacement Program – Tariff Impacts and Funding Request – City Wide

Reference:

Date to Council: December 7, 2026
Author: Jamie Scott
Executive Director, Parks, Recreation & Facilities (A)
(519) 253-2300 x2729
jascott@citywindsor.ca
Parks
Report Date: 11/20/2026
Clerk's File #: SR/12397

To: Mayor and Members of City Council

Recommendation:

I. THAT Council **CONFIRM** that Administration continue with the accelerated playground replacement project for the replacement of thirty-five (35) neighbourhood playgrounds; and,

II. Whereas to address potential tariff impacts additional funding of $1.53 million is required to proceed with the Playground Replacement Program project, PFO-002-15 be it further resolved that the City Treasurer **BE DIRECTED** to affect transfers and pre-commit funding of previously approved in principle funding provided in the 2026 10-year Capital Budget as follows:

- $600,000 from the Regional Parks Rehabilitation Program project, PFO-005-12
  - $300,000 in 2028 Service Sustainability funding, Fund 221
  - $300,000 in 2029 Service Sustainability funding, Fund 221

- $930,000 from the Neighbourhood Parks Rehabilitation Program project, PFO-007-12
  - $100,000 in 2028 Service Sustainability funding, Fund 221
  - $348,000 in 2029 Pay-As-You-Go funding, Fund 169
  - $100,000 in 2029 Service Sustainability funding, Fund 221
  - $382,000 in 2030 Pay-As-You-Go funding, Fund 169

Executive Summary:

N/A

Background:

On February 23, 2026, City Council considered Report C 22/2026, *2026 Update of the Playground Replacement Program – City Wide*, and approved Council Decision CR101/2026, supporting the accelerated playground replacement program. Of the approved funding, $13,366,000 was allocated to the replacement of thirty-five (35) neighbourhood playgrounds. Council also pre-approved the award of the RFPs for these playgrounds, satisfactory in financial content to the City Treasurer and in technical content to the Executive Director, Parks, Recreation & Facilities, and directed Administration to pursue available grant funding.

The accelerated program followed a review of the City's playground inventory, including the age, condition, estimated remaining useful life and maintenance requirements of existing equipment. The thirty-five neighbourhood playgrounds were identified to address aging infrastructure and provide modern, accessible playgrounds with new commercial-grade equipment, accessible rubber safety surfacing and associated site improvements.

In February 2026, the City issued Prequalification 31-26 to establish a list of suppliers qualified to design, supply and install commercial playground equipment. This is a standard approach for specialized playground projects, where equipment must meet strict safety, accessibility and durability requirements.

RFP 73-26, Playground Design, Supply and Installation for Various Parks, was then issued to the prequalified proponents on May 14, 2026 and closed on July 16, 2026, covering accessible playgrounds, associated construction, site preparation and rubber safety surfacing. Submissions were evaluated on play value, accessibility, creativity, aesthetics, layout, technical compliance and pricing, in accordance with the evaluation criteria set out in the RFP document. The highest ranked and preferred submissions have been identified, subject to award approvals.

Following the closing of the RFP, Administration became aware of additional tariff costs that are expected to apply to certain equipment components manufactured in the United States. These are Canadian tariffs, introduced through a new round of reciprocal Canadian counter-tariffs of up to 50% on certain United States-origin goods that came into effect on September 8, 2026, and are payable once the goods cross the border into Canada. These costs were not in effect when the RFP closed and were not included in the submitted prices. The estimated tariff exposure, $1.53 million for the thirty-five neighbourhood playgrounds, is significant enough to affect the City's ability to proceed with all thirty-five neighbourhood playground replacements within the existing approved funding allocation.

In accordance with Council Decision CR261/2025 and the City's Tariff Mitigation Procurement Strategy, Administration is bringing this report forward to advise Council of the additional tariff impacts and to request that Council approve the pre-commitment of an additional $1.53 million to go towards the Playground Replacement Program.

Discussion:

Procurement Results and Supply Chain

The competitive process under RFP 73-26 identified qualified suppliers and preferred playground designs. The recommended proponents are Canadian suppliers, and the contracts involve substantial work in Ontario and Canada, including equipment supply and distribution, site preparation, excavation, concrete work and rubber safety surfacing installation. However, the recommended proponents rely in part on specialized manufacturers outside Canada. Some commercial-grade structures and components, including steel components, are manufactured in the United States and imported by Canadian suppliers, which reflects the broader supply chain for commercial playground equipment and is not unique to the City's program.

The prequalification process was intended to ensure that participating suppliers had demonstrated the experience and qualifications necessary to deliver specialized, commercial-grade playground equipment suitable for municipal parks. The subsequent RFP evaluated the proposed playground designs and pricing against the City's established technical and accessibility requirements. While domestic sourcing is an important consideration, the use of Canadian suppliers does not necessarily mean that every equipment component is manufactured in Canada.

In accordance with s.41 of Purchasing By-law 60-2026, RFP 73-26 now is expected to exceed the Council approved budget for this project and therefore an additional pre-commitment of funding is required.

The recommended proponents have already agreed to extend the irrevocability period of their cost proposals until January 27, 2027. Administration is in discussions with them to further extend the irrevocability period beyond that date. An extension would preserve the submitted pricing for longer and help limit the cost and schedule risks of retendering or deferring the work, as outlined in the Risk Analysis section.

Canadian Counter-Tariffs and Estimated Cost Impact

The tariffs referred to in this report are Canadian tariffs. They form part of a new round of reciprocal Canadian counter-tariffs, including 50% tariffs on certain United States-origin goods that came into effect on September 8, 2026, after RFP 73-26 closed. As they are Canadian tariffs, they are payable once the goods cross the border into Canada. They are not payable when an order is placed or when the equipment is manufactured. Accordingly, the amount the City would pay depends on the tariff rates and requirements in effect on the day the equipment is imported, and the exposure relates to the portion of the project that is sourced from the United States.

Once the counter-tariffs came into effect, the vendors had their brokers calculate the estimated impact of the tariffs and reported the result to the City. The estimated exposure for the thirty-five neighbourhood playgrounds is $1.53 million. These costs were not in effect when the RFP closed and are not included in the submitted prices. Administration is requesting $1.53 million as the amount to pre-commit because it is the best available estimate today. The actual tariff cost cannot be confirmed until the

equipment is imported, which is expected to occur several months after orders are placed.

The estimates are based on the recommended proponents' anticipated import requirements and applicable tariff classifications and rates. Because the tariffs are set by the federal government and the timing of import falls well after this report, the final amount remains subject to the tariff provisions in effect when the equipment enters Canada and may be higher or lower than $1.53 million. Changes to tariff rates, exemptions or trade relations between now and that date are outside the City's control.

RFP 73-26 included tariff mitigation language. Administration has discussed with the recommended proponents their obligation to explore opportunities to mitigate tariff impacts, and is satisfied that mitigation efforts have been made.

Administration is also reviewing potential opportunities for tariff relief, including available exemptions and the federal remission process. Any relief obtained would be expected to reduce the actual tariff costs associated with the program.

Any additional tariff costs incorporated into contracts would be subject to review by the Purchasing Division and City Solicitor, including the applicable procurement and contractual requirements.

Buy Ontario Act and Domestic Procurement Considerations

The *Buy Ontario Act* (Public Sector Procurement), 2025, and the Municipal Buy Ontario Procurement Directive aim to increase the use of Ontario-made and Canadian-made goods and services in public sector purchasing. The Directive came into effect for municipalities on April 13, 2026, with its capital infrastructure procurement requirements taking effect on May 15, 2026.

The City's RFP 73-26 was issued on May 14, 2026, one day before the capital infrastructure procurement requirements became applicable to newly issued municipal procurements. The City subsequently amended Purchasing By-law 60-2026 through By-law 91-2026 on May 25, 2026, to expressly incorporate compliance with the Municipal Buy Ontario Procurement Directive.

The Directive lets municipalities choose between an evaluated approach, whereby the proponent with the highest percentage of domestic supply chain content receives a 10% economic advantage or a commitment approach, whereby the municipality conducts market research to determine a mandatory minimum percentage of domestic content and all proponents must agree to meet or exceed that percentage in order for their proposal to be compliant. The City has been following the commitment approach whereby it sets a mandatory minimum domestic content percentage that is ambitious and achievable, that maximizes Ontario and Canadian content based on the scope of the work and the available market. An Ontario-made good may qualify where at least 51% of its total direct production or manufacturing costs are incurred in Ontario, and Ontario services are those wholly provided by individuals located in Ontario. Similar definitions apply to Canadian goods and services.

Although the capital infrastructure requirements were not yet applicable when RFP 73-26 was issued, Administration prepared the RFP document in accordance with

CR261/2025, prioritizing Canadian suppliers and maximizing domestic content where financially and operationally feasible, while maintaining the City's safety, accessibility, quality and value-for-money requirements. Some specialized components are made in the United States, but a substantial portion of the contract value involves Canadian goods and services, including local and Ontario-based suppliers and installers, and site construction, concrete, safety surfacing and restoration work expected to use Canadian labour and suppliers. Preliminary estimates indicate that approximately 70% of the project is Canadian, while the remaining approximately 30% is sourced from the United States. These figures remain subject to review of the applicable definitions, supplier information and cost allocation, and were not submitted or evaluated as formal Domestic Supply Chain Plans under the RFP.

Review of Other Municipal Playground Procurements

Administration reviewed recent Ontario municipal playground procurements to understand how municipalities are applying the Buy Ontario requirements to specialized playground equipment.

Comparison of Recent Ontario Municipal Playground Procurements

Municipality	Procurement and Locations	Scope	Domestic-Content Requirement
Burlington	RFP-26-219, issued October 2026: Earl Court Park, Kerns Park, Mountainside Park East and Paul A. Fisher Public School	Design, supply and installation of playground equipment. Procurement remains open, closing December 1, 2026, and requirements may change through addenda.	Mandatory Domestic Supply Chain Plan, minimum 20% qualifying Ontario goods and services
Waterloo	RFP26-13, issued August 2026: Bluenose Park, Haida Park, Bonn Park and Lausanne Park	Design, supply, delivery and installation of playground equipment and engineered wood fibre surfacing, rather than a broader general contracting scope with the extensive site work and rubber safety surfacing in Windsor's RFP	85%
St. Thomas	Procurement 2026-004, issued June 2026: Homedale Park	Design, supply and installation of playground equipment	60%

For additional comparison, the Ontario Ministry of Transportation has implemented a Domestic Supply Chain Plan requirement for its infrastructure tenders requiring a minimum of 51% of the total bid value to consist of Ontario- or Canadian-made goods and services. This provincial infrastructure procurement requirement demonstrates the

use of a domestic-content commitment based on the overall contract value, including qualifying goods and services.

These examples show that minimum commitments vary with the circumstances and scope of each procurement, and that a percentage suited to equipment alone may differ from one that includes substantial site construction and related services. The City has used a 70% domestic-content commitment in other recent procurements where the work and supply chain supported that threshold. It has also applied domestic-content evaluation advantages, which may not always select the product with the greatest Canadian content where technical suitability, availability and price remain significant considerations.

Funding Request and Playground Replacements

Administration is requesting that Council direct the City Treasurer to allocate and pre-commit $1.53 million to go towards the Playground Replacement Program. The $1.53 million is the specific amount requested and is based on the tariff estimates provided by the vendors' brokers. The final tariff cost will depend on the timing of import and on federal tariff decisions outside the City's control. This request results from the Canadian counter-tariffs described above, which came into effect after RFP 73-26 closed. The estimated tariff costs for the thirty-five neighbourhood playgrounds are not included in the submitted prices and cannot be accommodated within the existing approved funding allocation.

The thirty-five neighbourhood playgrounds are listed in Appendix A in priority order, based on the City's documented condition assessments, anticipated remaining service life, maintenance history, construction scheduling and other relevant program considerations. The funding currently available is not sufficient to deliver all of the neighbourhood playgrounds listed in Appendix A once the estimated tariff costs are included.

RFP 73-26 also allows the City to award fewer than the thirty-five neighbourhood playgrounds included in the RFP. Should the full funding not be available, Administration could therefore award the playgrounds that can be delivered within the funding available, working down the Appendix A priority order. However, as noted in the Risk Analysis section, awarding fewer playgrounds may affect the submitted unit prices.

Risk Analysis:

The principal risk associated with proceeding under the existing procurement is the uncertainty of applicable tariffs at the time equipment is imported into Canada. Because these are Canadian tariffs payable once the goods cross the border, the final cost will not be known until that point. While the vendors' brokers have estimated the impact of the tariffs, the City's financial exposure will depend on the final tariff requirements and the contractual arrangements approved through the procurement process.

The existing playgrounds were identified for replacement based on the City's asset management and inspection information. Deferring replacements may increase maintenance requirements and operational costs, and continued deterioration makes it more likely that components will need repair or removal, even with routine inspections and maintenance. There is also a risk to public expectations. Council approved the

program in February 2026, and the City has consulted the public and communicated construction timelines to residents, so any reduction in the number of playgrounds or delay will require clear communication about the revised schedule and future funding.

If Council does not approve the request to allocate and pre-commit $1.53 million, Administration cannot proceed with all of the playground replacements listed in Appendix A, and the playgrounds that are deferred would remain in service longer, with the maintenance and public-expectation considerations described above.

Administration has also identified the following additional risks associated with reducing the number of playgrounds and/or cancelling the procurement due to lack of funding:

- Reducing the number of playgrounds awarded could increase unit prices. The vendors priced each playground on the assumption of a higher overall quantity, so awarding a group of five instead of six, for example, may not hold the submitted prices.
- Cancelling this procurement and retendering without significantly changing the scope of work would expose the City to the risk of litigation from the recommended proponents.
- Retendering or delaying the awards could affect the anticipated 2027 construction schedule. Playground equipment is subject to manufacturing and delivery lead times, currently estimated at approximately 8 to 12 weeks for certain equipment, while rubber safety surfacing generally requires warmer-weather installation conditions, typically June through October. Delays in placing equipment orders or securing contract awards could therefore affect the City's ability to complete the replacements within the planned construction season.

Climate Change Risks

Climate Change Mitigation:

The proposed playground replacement program is considered low climate change mitigation risk. While greenhouse gas emissions will be generated through the manufacturing, transportation, and installation of playground equipment and site improvements, these impacts are primarily temporary and associated with construction. Wherever practical, the project supports the use of Canadian suppliers, contractors, and labour, helping to reduce transportation-related emissions and strengthen local supply chains.

Climate Change Adaptation:

Replacing aging playgrounds with modern, durable infrastructure is considered an example of climate change mitigation and will help ensure these community assets remain safe, functional, and resilient as Windsor experiences hotter temperatures, more intense rainfall events, and increasingly unpredictable weather.

Financial Matters:

City Council previously supported the accelerated program, with $13,366,000 allocated to the thirty-five neighbourhood playground replacements. The introduction of Canadian counter-tariffs following the closing of RFP 73-26 has resulted in an estimated additional funding requirement of $1.53 million that was not contemplated in the original approved

budget. As previously noted, the use of these funds will depend on the tariffs in place at the time the equipment crosses the border.

Administration is requesting that Council approve the pre-commitment of $1.53 million for Playground Replacement Project with available funding as follows:

- $600,000 from the Regional Parks Rehabilitation Program project, PFO-005-12

- $300,000 in 2028 Service Sustainability funding, Fund 221
- $300,000 in 2029 Service Sustainability funding, Fund 221

- $930,000 from the Neighbourhood Parks Rehabilitation Program project, PFO-007-12

- $100,000 in 2028 Service Sustainability funding, Fund 221
- $348,000 in 2029 Pay-As-You-Go funding, Fund 169
- $100,000 in 2029 Service Sustainability funding, Fund 221
- $382,000 in 2030 Pay-As-You-Go funding, Fund 169

While the redirection of future funds as noted above may have an impact on the timing of future parks rehabilitation plans, Administration will endeavour to replace this funding where possible as part of developing future Capital Budgets.

The $1.53 million is the specific amount requested and is based on the tariff estimates provided by the vendors' brokers. The final tariff cost will depend on the timing of import and on federal tariff decisions outside the City's control. The pre-commitment will ensure that sufficient funding is available to address the estimated tariff-related costs associated with the thirty-five neighbourhood playground replacements identified in Appendix A. As with any project, the use of pre-committed funds could result in internal financing charges, based on timing of expenditures. This internal charge is expected to be managed within the overall revised budget.

Administration has been advised that the recommended proponents intend to pursue any available tariff relief, exemptions, refunds or reimbursement opportunities that may become available through applicable federal processes. As the timing, eligibility requirements and value of any potential relief remain uncertain, no reduction has been reflected in the financial analysis contained in this report. Any tariff relief received would be applied to offset project costs and reduce the overall funding requirement associated with the Playground Replacement Program.

Consultations:

Laura Ash – Manager, Parks Development
Branislava Cesljarov – Supervisor, Environmental Sustainability & Climate Change
Joshua Meloche – Senior Legal Counsel
Mike Dennis – Manager, Capital Planning & Reserves
Erika Benson – FPA, Parks
James Chacko – Executive Director, Transit Windsor (A)
Mike Panazzola – Manager, Parks Operations
Rob Slater – Executive Initiatives Coordinator

Conclusion:

The City has completed a competitive procurement and evaluation process for the approved neighbourhood playground replacements and has identified preferred submissions that meet its technical and accessibility requirements. Since the RFP closed, the Canadian counter-tariffs that came into effect on September 8, 2026 have created estimated tariff costs that are not in the submitted prices. The final amount will not be known until the equipment is imported and will depend on the timing of import and on federal tariff decisions outside the City's control.

Administration is requesting that Council direct the City Treasurer to allocate and pre-commit $1.53 million to go towards the Playground Replacement Program as a result of these tariffs. The funding currently available is not sufficient to deliver all of the neighbourhood playgrounds listed in Appendix A, which are in priority order, and the playgrounds that do not proceed would remain in the City's regular inspection and maintenance program.

The requested funding would support the continued implementation of the Council-approved program through the completed competitive procurement, while recognizing the City's domestic sourcing objectives, estimated tariff exposure and risks associated with further delays. Administration will continue to monitor tariff developments and opportunities for relief, with any savings applied to reduce the overall project costs.

Planning Act Matters:

N/A

Approvals:

Name	Title
Jamie Scott	Executive Director, Parks, Recreation & Facilities (Acting)
Natasha Gabbana	Executive Director, Capital Planning & Corporate Energy / Deputy Treasurer
Emilie Dunnigan	Manager, Revenue & Financial Administration
Dawn Lamontagne	Purchasing Manager
Wira Vendrasco	City Solicitor
Andrew Daher	Commissioner, Corporate Services
Michael Chantler	Commissioner, Community Services
Janice Guthrie	Commissioner, Finance & City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

Appendix A – Neighbourhood Playground Replacement Priority List

Appendix A – Neighbourhood Playground Replacement Priority List

The amounts shown below are planning-level budget allocations and not fixed budgets for individual playground replacements. Actual costs may vary between locations as procurement results, tariff impacts, site conditions, contingency requirements, and project delivery needs are finalized, provided expenditures remain within the overall Council-approved program budget.

Priority	Park	Ward	Budgeted Replacement Cost
1	Crowley Park	2	$315,000
2	Paterson Park	2	$315,000
3	Straith Park	2	$315,000
4	Clay Park	4	$400,000
5	Factoria Park	5	$315,000
6	Hawthorne Park	8	$400,000
7	Pykes Park	8	$400,000
8	Roseville Gardens Park	8	$400,000
9	Partington Park	10	$400,000
10	Udine Park	10	$400,000
11	Curry Park	1	$400,000
12	Veterans Memorial Park	1	$450,000
13	Curry Playlot Park	2	$400,000
14	Maurice Belanger Park	2	$400,000
15	North Merritt Park	2	$315,000
16	Wellington Park	3	$315,000
17	Chopin Park	5	$400,000
18	Labadie Park	5	$400,000
19	Robert McDonald Park	5	$450,000
20	Thompson Park	6	$400,000
21	East Riverside Park	7	$400,000
22	Forest Glade – Community Centre	7	$450,000
23	Morningstar Park	7	$400,000
24	Palmetto Park	7	$400,000
25	Springhollow Park	7	$315,000
26	Wildwood Park	7	$450,000
27	Roseland Park	9	$400,000
28	Balsamo Park	10	$315,000
29	Field of Dreams Park	10	$315,000
30	Southdale Park	10	$400,000
31	East End Park	7	$400,000
32	Ganatchio Trail Park	6/7	$315,000
33	Forest Glade – North	7	$315,000
34	AKO Park	5	$450,000
35	Calderwood Park	9	$400,000
	Subtotal – 35 Neighbourhood Playgrounds		**$13,315,000**
	Balance of Council-approved amount not yet allocated to a park		$51,000
	Total – Neighbourhood Playgrounds		**$13,366,000**

THE CITY OF WINDSOR ONTARIO, CANADA

Committee Matters: SCM 348/2026

Subject: On-site Signs Providing Notice of Planning Applications - City Wide

Moved by: Councillor Fred Francis
Seconded by: Councillor Angelo Marignani

Decision Number: **DHSC 885**

1. THAT Report S 112/2026 regarding on-site signs providing public notice of planning applications **BE RECEIVED**; and
2. THAT By-law 250-2004 (A By-law Respecting Signs and Other Advertising Devices in the City of Windsor) **BE AMENDED** as follows:
   a. Adding the following definition to Section 2.0 Definitions and Interpretation in alphabetical order and that the appropriate subsections be renumbered as necessary:

      PLANNING APPLICATION SIGN means a temporary SIGN located on private property that provides public notice of a planning application and contains content prepared by City of Windsor Administration.

   b. Adding the following to Section 5.0 – Signs Not Requiring a Sign Permit:

      5.1.2 c) xi) PLANNING APPLICATION SIGN, exclusive of a sign requiring a design prepared by a licensed Architect or Professional Engineer under Div. C, Section 1.2.1.2 6) & 7) of the Ontario Building Code.

   c. Amending the following Section 10.1.1 (a) as follows:

      10.1.1 Unless otherwise specifically provided by this By-law, no PERSON shall ERECT, cause to ERECT, DISPLAY or cause to DISPLAY any of the following SIGNS:

      (a) Any SIGN ERECTED, painted on or DISPLAYED against a fence or noise attenuation wall, with the exception of an APPROVED INFORMATION SIGN or PLANNING APPLICATION SIGN.

Carried.

Report Number: S 112/2026
Clerk's File: AB2026

Clerk's Note:

1. The recommendation of the Development & Heritage Standing Committee and Administration are the same.
2. Please refer to Item 11.1 from the Development & Heritage Standing Committee held on November 9, 2026.
3. To view the stream of this Standing Committee meeting, please refer to: https://csg001-harmony.sliq.net/00310/Harmony/en/PowerBrowser/PowerBrowserV2/20261110/-1/11679

Subject: On-site Signs Providing Notice of Planning Applications - City Wide

Reference:

Date to Council: November 9, 2026
Author: Greg Atkinson, Deputy City Planner - Development
519-255-6543 ext. 6582
gatkinson@citywindsor.ca

Laura Diotte, Manager - Planning, Development Applications
519-255-6543 ext. 6396
lbdiotte@citywindsor.ca
Planning & Building Services
Report Date: 10/23/2026
Clerk's File #: AB2026

To: Mayor and Members of City Council

Recommendation:

1. THAT Report S 112/2026 regarding on-site signs providing public notice of planning applications **BE RECEIVED**; and

2. THAT By-law 250-2004 (A By-law Respecting Signs and Other Advertising Devices in the City of Windsor) **BE AMENDED** as follows:

    a. Adding the following definition to Section 2.0 Definitions and Interpretation in alphabetical order and that the appropriate subsections be renumbered as necessary:

    PLANNING APPLICATION SIGN means a temporary SIGN located on private property that provides public notice of a planning application and contains content prepared by City of Windsor Administration.

    b. Adding the following to Section 5.0 – Signs Not Requiring a Sign Permit:

    5.1.2 c) xi) PLANNING APPLICATION SIGN, exclusive of a sign requiring a design prepared by a licensed Architect or Professional Engineer under Div. C, Section 1.2.1.2 6) & 7) of the Ontario Building Code.

    c. Amending the following Section 10.1.1 (a) as follows:

10.1.1 Unless otherwise specifically provided by this By-law, no PERSON shall ERECT, cause to ERECT, DISPLAY or cause to DISPLAY any of the following SIGNS:

(a) Any SIGN ERECTED, painted on or DISPLAYED against a fence or noise attenuation wall, with the exception of an APPROVED INFORMATION SIGN or PLANNING APPLICATION SIGN.

Executive Summary:
N/A

Background:
The *Planning Act* requires planning authorities to provide notice of a statutory public meeting in advance of the Committee of Adjustment (C of A) considering an application for Minor variance or Consent and the Development and Heritage Standing Committee (DHSC) considering an Official Plan Amendment (OPA), Zoning By-law Amendment (ZBA), Plan of Subdivision (SDN), or Plan of Condominium (CDM). The *Act* sets out the required timing of the notice, prescribes the methods of providing notice, and specifies who shall receive the notice.

The *Act* provides the following two options for method of providing notice:

1. a) Mail out to every owner of land within a minimum of 60 metres of the subject site (for C of A applications) or 120 metres (for DHSC applications): and

   b) Posting a sign, clearly visible from the street or other place where the public has access on the subject property.

2. Publication in a newspaper that has sufficient general circulation within the area to which the application applies. If in the opinion of the Secretary-Treasurer (for C of A applications) or the City Clerk (for DHSC applications) a newspaper with sufficient circulation does not exist, the notice may be given on the website of the municipality.

The City of Windsor has historically provided notice in the Windsor Star in advance of C of A and DHSC meetings to meet its statutory notice requirements. As a courtesy, a mail out notice to all owners within 60 metres of the subject site for C of A and 200 metres for DHSC applications is also provided. Application details are also posted on the City's current development applications and C of A webpages.

Discussion:

The City's current notification practices exceed the minimum statutory notice requirements prescribed by the Planning Act. In addition to publication in the Windsor Star to satisfy the statutory notice requirements, the City provides mailed notice to property owners within established circulation areas and makes application information available on the City's website. These additional measures are intended to broaden public awareness of planning applications and opportunities for participation.

Despite these additional notification measures, Planning staff have observed that some delegates attending public meetings indicate they were unaware of an application or did not receive notice. This may occur where individuals do not regularly read the Windsor Star, live outside the applicable mail circulation area, or otherwise do not encounter the City's existing notification materials. The potential use of on-site planning application signage has therefore been discussed at DHSC and City Council as an additional means of increasing public awareness. In response, the Planning Department initiated a pilot program in March 2026 to provide on-site signage for Committee of Adjustment applications.

Committee of Adjustment

In March 2026, the Planning Department initiated an on-site signage pilot specifically for C of A applications. The pilot signage was provided as an additional notification measure, supplementing the City's existing practice of advertising C of A applications in the Windsor Star and mailing notice to property owners within 60 metres of the subject site (see example sign template in Appendix A).

The pilot has been successful, with signs posted on site for every application over the past eight C of A meetings. Each sign includes a QR code that directs the public to additional information about the application and allows staff to track the number of scans. For Committee of Adjustment applications, the QR code links directly to the online Committee of Adjustment agenda, which includes the application and staff reports, when available. Since the pilot was implemented in March 2026, the QR codes have been scanned 256 times. In addition, approximately one to two people per meeting have indicated, when registering to participate, that they became aware of the application through the sign posted on the subject property.

Development & Heritage Standing Committee

Building on the success of the C of A pilot, an on-site planning application sign template providing notice of DHSC meetings has also been developed (see Appendix B). The Planning Department will initiate a pilot for notice of DHSC meetings in 2027 (similar to the C of A sign pilot). The DHSC signs will be much larger than the C of A signs and be placed on site for a longer period. Signs will be placed on-site upon deeming an application complete and remain until a Council decision is rendered (approximately 3-4 months).

Applicants will be responsible for printing and installing the sign using the template provided in Appendix B, which will be approved by Planning staff. In accordance with the applicable notice requirements under the *Planning Act*, approximately 20 days prior to the statutory public meeting, further information (e.g. a sticker) will be affixed to the sign identifying the date, time and location of the meeting. Details regarding how to register as a delegate or provide written correspondence will also be included. Where the required sign is not posted within the prescribed timeframe, the application may be deferred to a future meeting to ensure compliance with statutory notice requirements.

To support the use of on-site signs for planning applications, amendments to the City's Sign By-law #250-2004 are required. The amendments would establish "Planning

Application Sign" as a separate category of sign and set out the requirements that apply to these signs.

It is recommended that the following definition be added to Section 2.0 of the Sign By-law:

> PLANNING APPLICATION SIGN means a temporary sign located on private property that provides public notice of a planning application and contains content prepared by City of Windsor Administration.

It is also recommended that the Sign By-law be amended to:

- exempt Planning Application Signs from the requirement to obtain a sign permit, except where the sign requires a design prepared by a licensed Architect or Professional Engineer in accordance with the Ontario Building Code; and
- permit Planning Application Signs to be affixed to a fence.

Risk Analysis:

There are no significant risks anticipated with the proposed changes to the notification process. The on-site signage pilot for C of A applications has demonstrated that signage can be effectively used as a public notification method, and the current notification approaches in place exceed the applicable requirements of the *Planning Act*.

The risk associated with implementing the on-site signage pilot for DHSC applications is also considered low. The proposed signage will meet the applicable notice requirements of the *Planning Act*, while Windsor Star advertising will continue during the pilot period. This approach will allow Administration to assess the effectiveness of the DHSC signage before any recommendation is brought forward to Council regarding changes to the methods of notification.

Climate Change Risks

Climate Change Mitigation:
N/A

Climate Change Adaptation:
N/A

Financial Matters:
Committee of Adjustment Signs

The approximate cost to print a 24" x 18" C of A sign is $20. Council approved a $20 Committee of Adjustment sign fee as part of the 2026 User Fee Schedule. Applicants are charged the fee at the time of application, fully recovering the cost of the sign.

Development and Heritage Standing Committee Signs

The approximate cost to print a 72” x 48” development sign is $265 plus HST. This cost, along with any installation costs, would be the responsibility of the applicant and paid directly to the sign contractor with no involvement with the City. Large or corner properties may require more than one sign. Any adjustments to application fees would be recommended as part of a future planning application fee review.

Consultations:

The Deputy CBO of Permitting, Deputy CBO of Inspections, Manager of Licensing and Enforcement, Financial Planning Administrator, Senior Urban Designer, and Building Engineer responsible for sign permits were consulted on the recommended changes to Sign By-law 250-2004.

Conclusion:

The C of A on-site signage pilot has demonstrated that planning application signs can be an effective way to increase public awareness of planning applications. Building on the success of this pilot, the proposed DHSC signage pilot is expected to further enhance public awareness and participation in the planning approvals process, particularly among residents located beyond the 200-metre mail notification area. The proposed approach complies with the requirements of the Planning Act and will not result in additional costs to the City.

Following completion of both signage pilots, Administration will report back to Council with any recommended changes to the notification processes.

Planning Act Matters:

I concur with the above comments and opinion of the Registered Professional Planner.

Neil Robertson, MCIP, RPP
City Planner

I am not a registered Planner and have reviewed as a Corporate Team Leader
JP RM

Approvals:

Name	Title
Laura Diotte	Manager – Planning, Development Applications
Greg Atkinson	Deputy City Planner - Development
Neil Robertson	City Planner
Aaron Farough	Senior Legal Counsel, Legal & Real Estate
Jelena Payne	Deputy CAO/Commissioner, Economic Development
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email
Local Planning Consultants		

Appendices:

1 Appendix A - Committee of Adjustment Sign Template
2 Appendix B: DHSC Sign Template

PUBLIC NOTICE

Committee of Adjustment Meeting

Notice of Minor Variance and/or Consent Application

Scan the QR code for the meeting agenda, application information, and instruction for how to register and participate in the meeting.

For more information please email coadjustment@citywindsor.ca, call 311 or visit CityW.ca/COA.

SCAN ME

THE CITY OF WINDSOR
ONTARIO, CANADA

FILE # - A-654/26 & B-654/26

ELECTRONIC HEARING DATE
November 12, 2026 at 3:30 PM

THIS SIGN SERVES AS NOTICE REQUIRED BY THE PLANNING ACT

The property owner of these subject lands has been applied for consent and/or minor variance. Sections 45(1) & 54(5) of the Planning Act authorize the Committee of Adjustment to consider these requests:

APPLICANT AND PROPERTY INFORMATION

LEGAL DESCRIPTION: PLAN 6543 LOT 1

OFFICIAL PLAN DESIGNATION	ZONING OF SUBJECT LAND(S)
Residential	Residential RD1.1

Applicant/Owner(s)	Authorized Agent(s)	Subject Property
Owner Name: Development Corp.		6543 Avenue Blvd

PURPOSE OF APPLICATION

Minor Variance and Consent - Requesting relief for reduced minimum lot width and area for the retained lots.

By-Law	Provision	Provision Description	Requirement	Proposed
Zoning Bylaw 8600	10.1.5.1	Minimum Lot Width- Retained Lot	15.0m	13m
Zoning Bylaw 8600	10.1.5.2	Minimum Lot Area-Retained Lot	450.0m^2	370m^2

Type of Consent Application Transaction: New Lot

***PLEASE NOTE**: Administrative comments are available online **prior** to the hearing (after 12:00 noon on the Monday prior to the hearing date) | Application objections must be provided in writing prior to **November 12 2026** in writing via email to jwatson@citywindsor.ca | If you would like to be notified in writing of the Notice of Decision please email coadjustment@citywindsor.ca prior to the hearing date.*

NOTICE

THE CITY OF WINDSOR
ONTARIO, CANADA

A change is proposed in your neighbourhood

Zoning By-law Amendment and Official Plan Amendment

1234 Main Street

Applicant: Development Corporation 1234567 Inc

Details: Combined use building with 10 dwelling units
Commercial uses on the ground floor
3 storeys with maximum height of 12 metres
12 parking spaces provided on-site



Public Meeting Information

Statutory Public meeting information will be posted on this sign when available.

File # Z XXX-26 and OPA XXX

LEARN MORE

Contact

For more information about this application, including information about appeal rights and where additional information and materials will be available to the public for review, contact the Planning Department at

(519) 255-6543 PlanningDept@citywindsor.ca

Item No. 10.1

Committee Matters: SCM 357/2026

Subject: Auditor General - Council-Directed Review of Transit Windsor Alignment – Selected Policies and Procedures Review

That the report of the Office of the Auditor General entitled "Council-Directed Review of Transit Windsor Alignment – Selected Policies and Procedures Review" dated September 28, 2026 **BE RECEIVED** for information.

Clerk's File #: AF/14508

Office of the Auditor General

Memorandum to City Council

To: Members of City Council
From: Auditor General
Date: November 16, 2026
Subject: Auditor General - Council-Directed Review of Transit Windsor Alignment – Selected Policies and Procedures Review

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Draft Auditor General Recommendation for Council's Consideration

THAT the report of the Office of the Auditor General entitled "*Council-Directed Review of Transit Windsor Alignment – Selected Policies and Procedures Review*" dated September 28, 2026 BE RECEIVED for information.

Report Summary

To submit the results of the Council-directed review of selected Transit Windsor policies and procedures and their relationship to the City/CANUE framework, and to identify potential employee-transition matters arising from the documentation examined.

The review was a focused comparative governance and policy review, rather than a conventional audit or assurance engagement. Its observations reflect the information available to the Auditor General through September 16, 2026, before the October 18 organizational transition.

Purpose

The purpose of this memorandum is to submit the Auditor General's report entitled "*Council-Directed Review of Transit Windsor Alignment – Selected Policies and Procedures Review*" for Council's information.

Background

On March 30, 2026, the previous Council directed that the remaining capacity under the Auditor General's 2026 work plan be redirected to Transit Windsor policies and procedures, subject to completion of certain work already in progress.

Administration identified the policy and procedure population, related City/CANUE mappings and areas of focus for review, with primary emphasis on arrangements affecting the identified non-union employee population.

Within that scope, the Auditor General independently determined and performed the comparative review procedures and identified matters arising from the policy and procedure relationships examined.

The report was issued September 28, 2026, and is being tabled with Council on December 7, 2026, following Transit Windsor's organizational transition on October 18, 2026.

Nature and Scope of Review

This engagement was an exception to the Auditor General's normal independent, risk-based work-planning and engagement-selection approach. On March 30, 2026, the previous Council directed that the remaining Auditor General work-plan for 2026 capacity be redirected to Transit Windsor policies and procedures, subject to completion of certain work already in progress.

As a result, the Auditor General did not exercise the customary independent project-selection and scoping processes for the remaining annual work-plan capacity from April through December 2026. Instead, Council determined the subject of the work, while Administration identified the policy and procedure population, related City/CANUE mappings and areas of focus for the review.

Within those parameters, the Auditor General independently determined and performed the review procedures, assessed the available evidence and identified the matters reported. The resulting engagement was a focused comparative examination of selected policy and procedure relationships, rather than a conventional audit of governance, risk management or internal controls. Accordingly, it was not designed to evaluate the adequacy or effectiveness of either policy framework or provide assurance regarding the overall readiness of the organizational transition.

The engagement was limited to a comparative review of the selected Transit Windsor and City/CANUE policies and procedures. It did not assess Administration's planned, intended or actual transition actions or decisions, including their appropriateness, completeness or implementation.

Summary of Results

The review found that the transition did not involve a straightforward one-for-one replacement of Transit Windsor policies with City policies.

Some matters were substantially addressed through the City/CANUE framework. Others involved differences in employee entitlements, requirements, administrative arrangements or responsibilities for which the documentation reviewed did not establish the applicable transition treatment.

The potential employee-transition matters presented in the report principally concern:

- Attendance, disability and workplace injury arrangements;
- Compensation, overtime, leave and paid-time arrangements;
- Workplace conduct, ethics and employee expectations; and
- Retiree recognition.

These matters are presented for Administration's consideration. They are not audit findings, control deficiencies or recommendations for corrective action, and do not presume that changes to existing policies or arrangements are necessary.

Reporting Cut-Off and Subsequent Transition

The detailed considerations reflect the information available to and assessed by the Auditor General through September 16, 2026, when the detailed matters were provided to Administration for consideration. The Auditor General subsequently issued the report to Administration on September 28, 2026, before the October 18 organizational transition.

As this report is being tabled with a newly elected Council after the organizational transition, it is particularly important to distinguish the results of the pre-transition comparative review from the current status of Administration's transition arrangements.

The review did not assess Administration's planned, intended or actual transition arrangements or decisions. Accordingly, the matters identified reflect differences or uncertainties arising from the policy and procedure documentation examined, rather than conclusions about actions taken or not taken by Administration. Matters identified as not established by the information reviewed should therefore not be interpreted as necessarily remaining outstanding at the date of Council tabling.

Administration remains responsible for determining the appropriate employment, legal, policy and operational treatment of the matters identified.

Consultation

The review was conducted with the cooperation of Administration, including Transit Windsor and relevant corporate functions.

Administration identified the policy and procedure population and areas of focus, and provided documentation, policy mappings, transition information and comments on the draft report. The Auditor General considered those comments in finalizing the report while retaining responsibility for the review procedures, observations and conclusions.

Administration has indicated that it intends to provide a separate memorandum to Council addressing its responses to the matters identified.

Risk Analysis

The review was not designed to provide assurance regarding the adequacy or effectiveness of the broader Transit Windsor or City policy frameworks, the completeness of operational or safety procedures, or the overall readiness of the organizational transition.

The matters identified may assist Administration in assessing whether particular employee-transition arrangements warrant further consideration, confirmation or documentation.

No conclusion is expressed regarding the adequacy of Administration's subsequent actions or the current status of the transition matters.

Council Consideration

The report is submitted to City Council for receipt and information.

No Auditor General recommendations for corrective action are presented, and no associated Auditor General follow-up process is proposed.

Determination of any further action rests with Administration, having regard to its assessment of the matters identified and any arrangements subsequently established or implemented.

Attachments

Appendix A: Council-Directed Review of Transit Windsor Alignment – Selected Policies and Procedures Review

Office of the Municipal Auditor General,
The Corporation of the City of Windsor

AUDITOR GENERAL REPORT
Council-Directed Review of Transit Windsor Alignment - Selected Policies and Procedures Review

Issued: September 28, 2026
Council Tabling: December 7, 2026

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Executive Summary

Background

Transit Windsor is transitioning to a City department effective October 18, 2026. Following Council's direction to redirect the remaining Auditor General work plan capacity to Transit Windsor policies and procedures, Administration identified the policy and procedure population, related City/CANUE mappings and areas of focus for which it considered independent Auditor General review would provide the greatest value to its transition activities. The selected work focused primarily on policies and procedures affecting the identified non-union employee population.

The nature of the engagement differed from a conventional audit or assurance engagement. Within the Administration-identified population and scope, the Auditor General performed a comparative review, assessed the policy and procedure relationships, and identified the employee-transition matters for Administration’s consideration.

Administration remains responsible for determining and documenting the appropriate employment, legal, policy and operational treatment of the matters identified, including applicable effective dates and communication to affected employees and those responsible for administering the arrangements. The Auditor General independently determined and performed the review procedures, assessed the available evidence and identified the matters reported.

The absence of a separate employee-transition matter for an operational, safety or customer-facing policy should not be interpreted as a determination that the underlying Transit-specific requirement is no longer necessary. Operational ownership, regulatory applicability, local implementation and future document disposition may require separate Administration consideration.

Scope and Limitations

This engagement was undertaken as a focused governance and policy review supporting Administration's Transit Windsor transition activities. It was not designed or performed as an audit of the Transit Windsor or City policy frameworks and does not provide assurance regarding their overall adequacy, effectiveness, completeness or compliance.

The review was limited to the Administration-selected policy and procedure relationships and should not be interpreted as a comprehensive assessment of all policies and procedures relevant to the broader Transit Windsor transition.

Overall Result

The review demonstrated that the transition does not involve a straightforward one-for-one replacement of Transit Windsor policies with corresponding City policies. The policy environment is more complex. Depending on the subject matter:

- the City framework may substantially address the same subject matter as the existing Transit Windsor framework;
- the Transit Windsor and City/CANUE frameworks may address the same subject but contain different requirements, entitlements, approval processes or administrative arrangements;
- City policies or procedures may already expressly apply to Transit Windsor;
- Transit-specific requirements may remain relevant because of the nature of transit operations; or
- the information reviewed may not establish how particular employee entitlements, accumulated balances, service, effective dates or other existing arrangements will be treated through transition.

Accordingly, the principal matters arising from the review are potential transition considerations rather than conventional audit deficiencies.

The employee-transition matters identified through the review have been consolidated for Administration's consideration and relate principally to attendance, disability and injury; compensation, leave and paid-time arrangements; workplace conduct, ethics and employee expectations; and retiree recognition.

Other operational, safety and customer-facing Transit Windsor policies and procedures were considered where relevant. No separate substantive non-union employee-transition matters were identified from those items; however, operational ownership, local implementation and future document disposition may still require Administration attention as part of the broader transition.

1.0 Background Information

On March 30, 2026, City Council adopted CR144/2026, which redirected the remaining Auditor General work plan capacity to a review of Transit Windsor policies and procedures, while permitting completion of certain work already in progress.

In determining how the available Auditor General capacity could provide the greatest value to the transition, Administration identified the policy and procedure population, related City/CANUE mappings and areas of focus for which it considered independent Auditor General review would be most useful. Administration indicated that the available effort should focus primarily on policies and procedures affecting the identified non-union employee population. These Administration-identified relationships formed the starting population and scope for the review.

The nature of the engagement differed from a conventional audit or assurance engagement. Within the Administration-identified population and scope, the Auditor General was requested to perform the comparative review, assess the policy and procedure relationships and identify employee-transition matters for Administration’s consideration.

Administration remained responsible for determining how the matters identified through the Auditor General's review would ultimately be addressed. The Auditor General independently determined and performed the review procedures, assessed the available evidence and identified the matters reported.

The policy environment was not limited to straightforward one-for-one policy replacements. Depending on the subject matter, the review could involve an existing Transit Windsor policy or procedure, a City policy or procedure, provisions applicable to non-union employees, transition-specific arrangements, or a combination of these.

Accordingly, the engagement developed as a focused governance and policy review supporting the transition, rather than as an audit of the overall Transit Windsor policy framework. The review was intended to identify material differences, overlaps, gaps, ambiguities and governance or transition considerations arising from the selected relationships and, in particular, to distinguish substantive employee-transition matters from matters that were primarily operational, administrative or related to future policy ownership and implementation.

Responsibility for determining the appropriate employment, legal, policy and operational treatment of the identified matters remains with Administration. The Auditor General's role was to provide independent analysis of the selected relationships and identify matters for Administration's consideration or clarification in connection with the transition.

2.0 Objective, Scope & Limitations

2.1 Objective

The objective of the review was to provide independent analysis of selected Transit Windsor policy and procedure relationships identified by Administration as relevant to its transition activities.

The review was intended to:

- review selected Transit Windsor policies and procedures affecting the identified non-union employee population;
- assess their relationship to the City of Windsor and applicable CANUE policy and procedure framework identified for comparison;
- identify material differences, overlaps, gaps, ambiguities or governance considerations relevant to the transition;
- identify matters for which transition treatment, applicability, responsibility or other clarification may be required; and
- provide observations to assist Administration in completing its transition planning and policy-treatment decisions.

The review was not intended to determine the appropriate legal, human resources, employment or operational treatment of individual matters.

2.2 Scope

Administration identified the Transit Windsor policies and procedures and related City/CANUE mappings for which it considered Auditor General review would be useful to its transition activities. These selected relationships established the principal population considered by the review.

The review focused on the identified non-union employee population and considered selected matters relating to:

- attendance, disability and injury;
- compensation, leave and paid-time arrangements;
- workplace conduct, ethics and employee expectations;
- selected operational, safety and customer-facing procedures where potential employee-transition implications required consideration; and
- retiree recognition.

The Auditor General used Administration's mapping as the starting point but did not assume that an identified City policy or procedure represented a direct replacement for a Transit Windsor document. The underlying documents were reviewed to assess the nature of the relationship and, where necessary, additional City policies and procedures were considered to understand an identified relationship or potential gap.

The review was not a comprehensive examination of all Transit Windsor or City policies and procedures. Policies, procedures and policy relationships outside the selected population were not systematically examined.

The detailed review considered 20 Transit Windsor policy/procedure sources or policy arrangements available for detailed assessment within the Administration-selected review population. Appendix A identifies the Transit Windsor sources reviewed, the related City/CANUE framework considered and the resulting review disposition.

2.3 Nature of the Engagement

Unlike conventional Auditor General audits involving the assessment of control design, implementation or operating effectiveness, this engagement was not undertaken to evaluate the adequacy of controls or identify control deficiencies requiring remediation. Rather, it involved a comparative examination of a specific subset of policies and procedures from two distinct policy and control frameworks—Transit Windsor and the City/CANUE framework.

The purpose was to identify specific differences, ambiguities and potential transition matters arising from these selected relationships for Administration to consider. Administration remains responsible for assessing the significance of those matters and determining what, if any, changes, clarifications or other actions are appropriate.

Accordingly, this engagement was not designed or performed as an audit of either policy or control framework and does not provide assurance regarding their overall adequacy, effectiveness, completeness or compliance.

The transition was also still being planned while the review was being performed. Consequently, the absence of a documented transition treatment at the time of review does not, by itself, represent a policy or control deficiency. Where a material difference or ambiguity was identified and the information reviewed did not establish its transition treatment, the matter was considered for reporting as an employee-transition matter requiring Administration consideration.

Similarly, the absence of a one-for-one City/CANUE equivalent to a Transit Windsor requirement was not treated, by itself, as a gap or deficiency. A Transit Windsor requirement could remain Transit-specific, be addressed through another City framework, or require Administration to determine whether it should continue, be replaced, amended or cease to apply.

2.4 Approach

The review generally involved examination of the selected Transit Windsor source documents; review of the corresponding City/CANUE documents identified through Administration's mapping; consideration of additional City documentation where required to understand the selected relationship; assessment of applicability to the identified non-union employee population; and identification and consolidation of material employee-transition differences, ambiguities and unresolved treatment matters.

In addition to the detailed comparative review of the Transit Windsor sources, eight additional City procedures identified through Administration's mapping were screened for potential employee-transition implications. None resulted in an additional standalone employee-transition matter.

Potential matters identified during the detailed review were subsequently challenged against the available source evidence. Matters that could not be supported, were adequately addressed by another applicable framework, or represented primarily operational implementation or document-management considerations without a substantive employee-transition consequence were not carried forward as separate transition matters.

2.5 Scope and Information Limitations

The results of the review should be considered within the nature and scope described above. In particular, because Administration selected the policy and procedure relationships for review, the work does not establish that all policy and procedure matters relevant to the broader Transit Windsor transition were identified.

The review was also dependent on the policies, procedures, transition information and supporting documentation available during the engagement. The detailed comparative assessment was limited to the selected sources available for review. No conclusions were drawn regarding the content, applicability or transition treatment of policies or procedures that were not examined.

Where sufficient evidence was available, the review proceeded on that evidence. Where the available information was insufficient to resolve a potentially significant transition matter, the uncertainty was retained for clarification or Administration consideration rather than an unsupported conclusion being reached. These limitations affected the applicable comparisons but did not prevent substantial completion of the detailed review of the selected sources available for assessment. This statement does not constitute a conclusion regarding the completeness of the broader Transit Windsor policy framework, safety framework or organizational transition.

The observations and transition matters in this report reflect the information available to and assessed by the Auditor General through September 16, 2026, when the identified matters were provided to Administration for consideration. Information subsequently received was considered where material to the factual basis of the review; however, completed procedures were not otherwise reperformed solely because additional information or subsequent transition decisions became available after the review cut-off date. As the organizational transition occurred on October 18, 2026, Administration may have subsequently clarified, approved or implemented arrangements addressing some of the matters identified. Unless expressly updated in this report, matters described as not established by the information reviewed should not be interpreted as necessarily remaining unresolved at the date of Council tabling.

3.0 Employee Transition Matters for Consideration by Administration

The review identified the following employee-transition matters within the policy and procedure relationships selected by Administration for review. These matters arise where the existing Transit Windsor treatment differs from the identified City/CANUE framework, or where the information reviewed did not establish how a material difference will be treated through transition.

The matters reported below reflect the information available to and assessed by the Auditor General through the September 16, 2026 review cut-off date.

For purposes of this section, wording indicating that a matter 'was not established by the information reviewed' means that the Auditor General did not have sufficient evidence to determine the applicable treatment as at the review cut-off date. It does not necessarily mean that Administration had not considered the matter, that a decision had not subsequently been made, or that the matter remained unresolved following the October 18, 2026, organizational transition, as the review did not assess the subsequent implementation or resolution of these matters.

The matters do not necessarily represent deficiencies in either the Transit Windsor or City/CANUE framework. Rather, they identify areas where differences in requirements, employee entitlements, administrative arrangements or responsibilities may warrant consideration by Administration in connection with the transition of affected employees between the respective frameworks.

The matters presented are not audit findings, control deficiencies or recommendations for corrective action, and do not presume that changes to existing policies or arrangements are necessary.

Determination of the appropriate employment, legal, policy or operational treatment remains the responsibility of Administration.

3.1 Attendance, Disability and Injury

3.1.1 Attendance Management

Transit Windsor policies A-04 and A-16 establish attendance requirements that include advance absence notification, treatment of lateness and make-up time, and an attendance-intervention sequence. The City/CANUE framework also establishes attendance-management requirements and permits departmental call-in arrangements; however, the specific Transit Windsor requirements identified through the review are not replicated in the City/CANUE framework reviewed.

Transition matter. The applicable treatment of the Transit Windsor-specific notification, lateness/make-up-time and attendance-intervention requirements following the October 18, 2026, organizational transition was not established by the information available at the review cut-off date.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the absence-notification requirements applicable from October 18, 2026, whether the existing lateness and make-up-time provisions continue, cease or are replaced, and the attendance-intervention sequence applicable to the affected employees.

3.1.2 Workplace Injury and Occupational Disease

Transit Windsor policy A-06 includes several specific employee treatments associated with workplace injury and occupational disease for which equivalent provisions were not identified in the City framework reviewed. These include balance-of-shift pay following a compensable workplace injury, a payroll advance of up to $5,000 while a WSIB claim is pending, including recovery if the claim is denied, and restrictions on vacation while claiming or receiving WSIB benefits.

The City framework substantially addresses workplace-injury reporting, WSIB administration, functional-abilities information and return-to-work processes, but equivalent provisions for these specific employee treatments were not identified.

Transition matter. Based on the information available at the review cut-off date, the review did not establish whether these Transit Windsor-specific compensation and vacation treatments would continue, cease or be replaced following the organizational transition.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the treatment applicable to balance-of-shift pay following a workplace injury, the existing WSIB payroll-advance arrangement and associated recovery treatment, and vacation requests while an employee is claiming or receiving WSIB benefits, including the effective date of any change and its treatment for employees with matters already in progress.

3.1.3 Disability Arrangements

Transit Windsor policy B-08 establishes short- and long-term disability arrangements for the affected employee population. The information reviewed identified City/CANUE sick-leave and disability-related provisions and contemplated a subsequent transition to successor benefit arrangements; however, the review did not establish the complete successor disability-benefit framework applicable to these employees or a confirmed conversion date.

Transition matter. The information reviewed did not establish the disability arrangements applicable to affected employees during the period following the October 18, 2026 transition and before conversion to the successor arrangement, including responsibility for administering the interim arrangement, the terms and timing of that conversion, or the treatment of disability cases already in progress when conversion occurs. The complete successor framework was also required to determine whether material differences exist in matters such as eligibility, waiting periods, benefit levels or maximums, and premium responsibility.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the disability arrangements applicable during the interim period,

responsibility for administering those arrangements, the successor disability arrangement and effective date, any material differences affecting employee coverage or entitlements, and the treatment of employees with disability cases in progress at the time of conversion.

3.2 Compensation, Leave and Paid-Time Arrangements

3.2.1 Overtime, Lieu Time and Management Overtime Treatment

Transit Windsor policy A-02 establishes overtime and lieu-time treatment using Transit Windsor-specific employee and role categories. The City/CANUE framework differentiates overtime eligibility and Management Overtime (MOT) treatment based on the applicable non-union classification, including the NU12/NU13 classification boundary. Based on the information available at the review cut-off date, the review did not establish how the affected Transit Windsor positions would map to the City/CANUE classification structure.

Transition matter. The information reviewed did not establish the applicable City/CANUE classifications of the affected Transit Windsor positions. Consequently, the corresponding overtime or MOT treatment following transition could not be determined from the policy frameworks and supporting information reviewed. The information reviewed also did not establish the treatment of existing overtime or lieu-time balances or unused 2026 Transit Windsor MOT entitlements.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the applicable City/CANUE classification and corresponding overtime or MOT treatment for the affected positions, together with the treatment of existing overtime, lieu-time and unused Transit Windsor MOT balances or entitlements.

3.2.2 Two-Week Flex Arrangement

Transit Windsor policy A-02 permits additional hours worked to be flexed within a two-week period without being recorded as overtime or time off. The City flex-time framework reviewed provides for approved changes to employee start and finish times, while overtime is addressed separately. The review did not identify an equivalent City/CANUE provision for the Transit Windsor two-week mechanism.

Transition matter. Based on the information available at the review cut-off date, the review did not establish whether the Transit Windsor two-week flex arrangement would continue following the organizational transition, cease or be replaced by another arrangement.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the treatment of the Transit Windsor two-week flex arrangement following transition, including communication of the applicable time-recording and approval requirements to affected employees and those responsible for administering the arrangement.

3.2.3 Vacation Arrangements

Transit Windsor policy A-08 establishes vacation entitlements and related requirements for the affected employee population. Administration's transition information identifies a later intended move to the broader CANUE vacation framework; however, the information reviewed did not establish the vacation framework governing the affected employees during the intervening period.

Transition matter. The information reviewed did not establish the vacation framework governing the affected employees following the October 18, 2026 organizational transition and before the broader CANUE vacation framework becomes applicable. The information reviewed also did not establish the treatment at conversion of existing Transit Windsor vacation and approved carryover balances, differences in service-based vacation entitlements, or employees affected by the specific retirement-year vacation provisions in A-08.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the vacation framework applicable during the interim period and how it will be administered, the effective date and terms of the subsequent transition to the broader CANUE vacation framework, and the treatment at conversion of existing vacation and approved carryover balances, service-based vacation entitlements and the retirement-year vacation provisions applicable to affected employees.

3.2.4 Holiday and Floating-Day Arrangements

Transit Windsor policy A-14 establishes holiday and floating-day arrangements for the affected employee population, including seven paid floating holidays. The CANUE paid-holiday framework reviewed provides a different holiday arrangement.

Transition matter. The information reviewed did not establish when the Transit Windsor holiday and floating-day arrangement will cease to apply, whether the seven paid floating holidays will cease, continue or be replaced under the successor framework, or how any unused Transit Windsor floating-day entitlements will be treated when the successor framework becomes applicable.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the effective transition to the successor holiday framework, whether the existing Transit Windsor floating-day arrangement ceases, continues or is replaced, and the treatment of any unused Transit Windsor floating-day entitlements at that time.

3.3 Workplace Conduct, Ethics and Employee Expectations

The City framework substantially addresses the employee conduct, ethics and workplace-expectation subject matter included in the selected review. The comparative review identified two specific matters requiring Administration consideration in connection with the transition.

3.3.1 Ethics and Conflict-of-Interest Disclosure

Transit Windsor policy B-01 and the City Code establish substantially aligned expectations concerning ethical conduct and conflicts of interest. The frameworks, however, use different organizational routes for disclosure, assessment and escalation of actual or potential conflicts.

Transition matter. Based on the information available at the review cut-off date, the review did not establish the disclosure, assessment and escalation route that would apply to affected Transit Windsor employees from October 18, 2026.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the applicable disclosure, assessment and escalation process, including its communication to affected employees and those responsible for receiving and addressing disclosures.

3.3.2 Legacy Federal-Standard Requirement

The Transit Windsor Standards of Employment Deportment Policy includes a provision stating that, where both federal and provincial legislation govern, employees will be held to the federal standard.

Administration advised during planning that Transit Windsor ceased operating as a federally regulated entity in December 2025 and transitioned to a provincial regulatory framework. This statement reflects information provided by Administration. The source documents reviewed did not independently confirm the regulatory change, and the Auditor General did not undertake a legal assessment of Transit Windsor's regulatory jurisdiction as part of this engagement.

Transition matter. Based on the information available at the review cut-off date, the review did not establish the intended disposition of the existing federal-standard provision or whether any portion remained applicable. No conclusion regarding Transit Windsor's legal or regulatory jurisdiction is expressed through this review.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider, with appropriate legal input where required, the continuing applicability or disposition of the federal-standard provision and whether any resulting treatment needs to be reflected in the policy framework applicable to the affected employees.

3.4 Retiree Recognition

Transit Windsor's retiree-recognition arrangements differ from the City Corporate Gift framework reviewed. The City framework provides retirement recognition subject to a minimum continuous-service requirement, while the Transit Windsor arrangements include separate recognition provisions and an ongoing retiree and surviving-spouse luncheon arrangement.

Transition matter. Based on the information available at the review cut-off date, the review did not establish how prior Transit Windsor service would be treated for purposes of the City's continuous-service requirement, the effective transition from the Transit Windsor recognition arrangements to the City framework, or whether and how the Transit Windsor retiree and surviving-spouse luncheon arrangement will continue following transition.

Potential Considerations for Administration. Depending on its assessment of the matter, Administration may wish to consider the effective transition to the City retiree-recognition framework, the treatment of prior Transit Windsor service for eligibility purposes, and the future treatment of the Transit Windsor retiree and surviving-spouse luncheon arrangement.

4.0 Conclusion

The review identified specific employee-transition matters within the Transit Windsor and City/CANUE policy and procedure relationships selected by Administration for review. Based on the information available at the September 16, 2026 review cut-off date, these matters principally involve differences in employee entitlements, requirements, administrative arrangements or responsibilities that may warrant consideration by Administration in determining the appropriate transition treatment, if any.

The matters identified do not, by themselves, represent deficiencies in either framework. In several areas, the City framework substantially addresses the subject matter covered by the existing Transit Windsor policies and procedures; however, specific differences or transition arrangements may warrant further consideration or confirmation by Administration. As the Transit Windsor organizational transition occurred on October 18, 2026, Administration may have subsequently clarified, approved or implemented arrangements addressing some of the matters identified. Unless expressly updated in this report, matters described as not established by the information reviewed should not be interpreted as necessarily remaining unresolved at the date of Council tabling.

Administration remains responsible for determining the appropriate employment, legal, policy and operational treatment of the matters identified, including any associated documentation, applicable effective dates and communication to affected employees and those responsible for administering the arrangements. The absence of a separate employee-transition matter for an operational, safety or customer-facing policy should not be interpreted as a determination that the underlying Transit-specific requirement is no longer necessary. Operational ownership, regulatory applicability, local implementation and future document disposition may require separate Administration consideration.

This review was limited to the policy and procedure relationships selected by Administration and does not provide assurance regarding the completeness or adequacy of the broader Transit Windsor or City policy frameworks, the completeness of Transit Windsor's operational or safety procedures, or the overall readiness of the Transit Windsor transition.

Appendix A – Policies and Procedures Reviewed

The following Transit Windsor policies and procedures were considered in the detailed comparative review. Related City/CANUE documents were considered as comparators or supporting framework information, as applicable.

The identification of a City/CANUE document below does not indicate that it is a direct replacement for the corresponding Transit Windsor document or that it applied to Transit Windsor prior to transition. The nature and applicability of each relationship were considered as part of the review.

Transit Windsor Policy / Procedure	Related City/CANUE Framework Considered	Review Disposition
A-04 – Attendance Management	Integrated Attendance Management; Sick Leave; Time and Attendance Reporting	Employee-transition matter identified – **Section 3.1.1**
A-16 – Attendance Management – All Administration Employees	Integrated Attendance Management; Sick Leave; Time and Attendance Reporting	Employee-transition matter identified – **Section 3.1.1**
A-06 – Workplace Injury / Occupational Disease	Integrated Attendance Management; WSIB Procedure; Transitional Work and Permanent Accommodation	Specific employee-treatment differences identified – **Section 3.1.2**
A-07 – Modified Work – Workplace Injury	Transitional Work and Permanent Accommodation; WSIB Procedure	City framework substantially addresses subject matter; no separate employee-transition matter identified
B-08 – Short and Long Term Disability	Integrated Attendance Management; Sick Leave; CANUE Terms and Conditions; available successor disability information	Employee-transition matters identified – **Section 3.1.3**

Transit Windsor Policy / Procedure	Related City/CANUE Framework Considered	Review Disposition
A-02 – Management / Non-Union Overtime	Hours of Work and Overtime; CANUE Terms and Conditions; City Flex Time framework	Employee-transition matters identified – **Sections 3.2.1 and 3.2.2**
A-08 – Management / Non-Union Vacation	CANUE Terms and Conditions – Vacation; Non-Union Vacation Carryover Procedure	Employee-transition matter identified – **Section 3.2.3**
A-14 – Holiday and Float Day Policy	CANUE Terms and Conditions – Paid Holidays	Employee-transition matter identified – **Section 3.2.4**
Payroll Variance Report Procedure	City payroll variance control framework and related payroll procedures	No separate employee-transition matter identified
TW 89-2009 – Employee Work Rest Policy	No equivalent general City/CANUE replacement identified	Operational/regulatory matter; no separate employee-transition matter identified
B-01 – Code of Ethics and Conflict of Interest Policy	City Code of Ethics and Conflict of Interest framework and related conduct policies	Specific disclosure/governance-routing matter identified – **Section 3.3.1**
A-13 – Dress Code Policy	Professional Dress; Respectful Workplace framework	Existing City procedure expressly applies to Transit Windsor; no separate employee-transition matter identified
H-05 – Harassment and Workplace Violence Policy	City Respectful Workplace / Workplace Harassment and Workplace Violence framework	City employee-facing framework identified; no separate employee-transition matter identified
Standards of Employment Deportment Policy	City Respectful Workplace and employee-deportment framework	Legacy federal-standard transition matter identified – **Section 3.3.2**

Transit Windsor Policy / Procedure	Related City/CANUE Framework Considered	Review Disposition
HS-2011-01 – Smoking in the Workplace	City smoke-free workplace procedure	No separate employee-transition matter identified
T-02 – Service Animals Procedure	Accessibility/customer-service framework considered as operational context	Transit-specific operational/customer-service matter; no employee-transition matter identified
HS-2011-08 – Suspicious Mail / Packages	City Suspicious Mail/Package Procedure	No separate employee-transition matter identified
HS-2011-03 – Visitor Policy	City Visitor Sign In Procedure	City procedure expressly applies to Transit Windsor facilities; no additional employee-transition matter identified
HS-2013-01 – Working Alone	City Working Alone Procedure and related controls	Operational considerations identified; no separate employee-transition matter
TW 83/2011 – Retiree Recognition Policy / B-09 – Retirees Policy for Gifts	City Corporate Gift Policy and employee-recognition framework	Employee-transition matters identified – **Section 3.4**

Subject: Additional Information Memo– Administration's Response to the Auditor General's Council Directed Review of Transit Windsor Policies and Procedures – City Wide

Reference:

Date to Council: December 7, 2026
Author: James Chacko
Executive Director, Transit Windsor
519-253-2300 x2723
jchacko@citywindsor.ca
Transit Windsor
Report Date: 11/24/2026
Clerk's File #: AF/14508

To: Mayor and Members of City Council

Additional Information:

THAT the report titled "Additional Information Memo – Administration's Response to the Auditor General's Council Directed Review of Transit Windsor Policies and Procedures – City Wide" **BE RECEIVED** for information.

Background

The Auditor General's report is a focused comparative review of selected Transit Windsor and City policies and procedures examined in connection with the transition of Transit Windsor into the City's departmental structure. The review was not a conventional audit or assurance engagement and, accordingly, does not provide assurance regarding the completeness or adequacy of the respective policy frameworks.

Administration's Comments

Administration accepts the Auditor General's report as a useful contribution to the transition. The matters identified reflect information available to the Auditor General as of the review cut-off date of September 16, 2026, prior to the organizational transition that took effect on October 18, 2026. Since the review cut-off date, Administration has continued implementation work with Transit Windsor, Human Resources, Legal Services, Finance and external resources.

As a result, several matters identified in the report have since been addressed, clarified or incorporated into the transition arrangements, with applicable information communicated to affected employees. Other matters remain subject to confirmation, documentation or longer-term policy alignment. Accordingly, the status of matters described in the Auditor General's report should be understood as reflecting the information available at the review cut-off date and not necessarily their status at the time the report is presented to Council.

Administration's approach has been to maintain service continuity, provide employees with timely information, preserve established entitlements unless changes are appropriately reviewed and communicated, and retain Transit-specific requirements where operational, safety, regulatory or customer service considerations warrant. This approach recognizes that the transition does not involve a straightforward one-for-one replacement of Transit Windsor policies with City policies.

Comprehensive Policy Review

The Auditor General's work was intentionally limited to a selected subset of policies and procedures and was not a comprehensive review of the broader Transit Windsor or City policy frameworks. Administration will therefore address identified gaps, outdated provisions, inconsistencies and other required updates through a coordinated comprehensive policy review rather than through isolated amendments to individual policies.

Administration will report back to Council on the disposition and proposed updating of Transit Windsor policies and procedures following completion of the comprehensive review. The report will identify:

- policies proposed to remain Transit specific;
- policies to be aligned with or replaced by City policies;
- policies requiring amendment; and
- policies that may be rescinded because they are obsolete or otherwise addressed within the corporate framework.

Matters requiring Council approval or direction, including any material financial implications, will be specifically identified.

Conclusion

Administration considers the Auditor General's report a useful contribution to the Transit Windsor organizational transition. Remaining transition matters and broader policy alignment will continue to be addressed through the comprehensive review described above, with further reporting to Council as required.

Approvals:

Name	Title
James Chacko	Executive Director, Transit Windsor
Jelena Payne	Deputy CAO/Commissioner, Economic Development
Janice Guthrie	Commissioner, Finance & City Treasurer
Ray Mensour	Chief Administrative Officer

Item No. 10.2

Committee Matters: SCM 358/2026

Subject: Auditor General - Year & Term in Review, 2019–2026

That the report of the Office of the Auditor General entitled "Auditor General Year & Term in Review, 2019–2026" dated November 19, 2026 **BE RECEIVED** for information.

Clerk's File #: AF/14508

Office of the Auditor General

Memorandum to City Council

To: Members of City Council
From: Auditor General
Date: November 19, 2026
Subject: Auditor General - Year & Term in Review, 2019–2026

Draft Auditor General Recommendation for Council's Consideration

THAT the report of the Office of the Auditor General entitled "Auditor General Year & Term in Review, 2019–2026" dated November 19, 2026 BE RECEIVED for information.

Report Summary

To provide Council with a retrospective overview of the work, activities and contributions of the Office of the Auditor General during the incumbent Auditor General's term, together with observations concerning the development, operation and future considerations of the function.

Purpose

The purpose of this memorandum is to submit the *Auditor General Year & Term in Review, 2019–2026* for Council's information.

Background

The Auditor General was appointed by City Council in 2019, with the function operating through an outsourced service delivery arrangement. The accompanying report provides an overview of the Office's activities throughout the term, including assurance and value-for-money work, complaint investigations, Fraud and Waste Hotline administration, findings follow-up and the development of the Auditor General function.

The report also reflects on the operating environment, resource considerations and professional expectations relevant to the ongoing effectiveness of the function.

Council Consideration

The report is presented as a retrospective account of the Auditor General's term and as a reference for Council's consideration of the function going forward.

It is submitted for information and does not seek specific direction or decisions concerning future Auditor General arrangements. Those matters are addressed separately through the Auditor General's transition reporting and associated Council considerations.

Attachments

Appendix A: Auditor General Year & Term in Review, 2019–2026

Office of the Municipal Auditor General,
The Corporation of the City of Windsor

AUDITOR GENERAL YEAR & TERM IN REVIEW REPORT

Issued: November 30, 2026
Council Tabling: December 7, 2026

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Message from the Auditor General

This report is intended to serve two related purposes:

1. To report on the performance of the Office of the Auditor General during 2026; and
2. To provide a factual retrospective on the work and development of the function over the incumbent Auditor General's term.

Year in Review

The final year of the term differed materially from preceding years. Significant changes to the approved Work Plan, the governance arrangements for the Office, and the direction of its remaining activities affected both the work undertaken and the Office's ability to exercise its broader mandate.

The October 2025 Council-approved Work Plan established a constrained programme under the Standards Limiting Framework, with limitations in risk-based assurance coverage, investigations and findings follow-up. The available investigative capacity was already committed, with newly received allegations expected to face substantial deferrals. At the time, the governing by-law reserved amendments and deletions to the annual audit plan to the Auditor General, while permitting Council to add to the plan by a two-thirds vote.

Between November 2025 and early 2026, the Office developed revisions intended to recover selected assurance and investigative capacity within the approved resources. These included a broader conflict-of-interest engagement, validation of outstanding findings and capacity for additional investigations. The revised Work Plan was submitted for Council's February 2026 consideration but was deferred, limiting its implementation pending further Council direction.

March–April 2026 — Council Direction and Governance Changes

On March 30, 2026, Council adopted CR144/2026, directing the Auditor General to refocus all remaining hours within the approved Work Plan on the Transit Windsor policy and procedure review. This effectively determined the allocation of substantially all remaining discretionary professional capacity for the final nine months of 2026. Included in this direction as a review of the governing by-law and amendments to the Auditor General Charter which provided for such direction by Council.

Formal notification of CR144/2026 was received by the Auditor General on April 15. The proposed Charter revisions were received on April 24 for Council consideration on April 27, while the proposed by-law amendments were identified through the published Council agenda. The Auditor General review of prior Charter was 8 months prior and as such, the Auditor General’s review of the April updates against current practices occurred after presentation and adoption of the changes by Council. The analysis will be provided to the future Auditor General for their consideration.

On April 27, Council approved amendments introducing Council approval of the annual audit plan, removing the provision reserving amendments and deletions to the Auditor General, and authorizing Council to amend the plan from time to time.

April–December 2026 — Implementation of the Council-Directed Work Programme

Implementation of CR144/2026 concentrated substantially all remaining discretionary professional capacity on the Transit Windsor policy and procedure review, while permitting completion of

substantially advanced investigations and essential administrative, governance and reporting activities. Other planned assurance, findings follow-up and investigative activities could not proceed.

Although the governing by-law and Charter continued to establish the Auditor General's investigative and broader accountability responsibilities, the direction materially restricted the Office's ability to initiate or reprioritize investigations, respond substantively to emerging risks and independently execute its risk-based work programme.

These consequences were formally communicated to Council through the June 4, 2026 *Required Communication – Auditor General 2026 Work Plan Implementation Update*, received and acknowledged under CR292/2026.

The changes therefore extended beyond the reprioritization of individual engagements. They materially affected the Office's operating arrangements and the practical exercise of its independence. The experience illustrates the importance of maintaining an appropriate balance between Council's governance authority and the independence required of the Auditor General under the *Municipal Act, 2001*.

Proposals and requests for direction concerning the future of the Office and transition arrangements had been advanced since 2025, but the principal decisions remained outstanding as the term approached its conclusion.

Final Outcome

As of the reporting date, the Office has substantially completed the Council-directed 2026 Work Plan, with remaining activities expected to be completed by December 31, 2026. Ongoing oversight and Fraud and Waste Hotline administration will continue through that date. The Office has operated in accordance with the approved Work Plan and subsequent Council direction.

The Office has substantially completed the transition preparations within the Auditor General's authority. Final implementation remains dependent on outstanding Council decisions, coordination with Administration, and the identification and authorization of appropriate arrangements for the custody, protection and continuity of the Office's records and outstanding matters.

Three significant matters remain for institutional continuity:

- **Investigations:** 10 matters assessed as qualifying for investigation but not yet investigated.
- **Findings follow-up:** 89 findings awaiting independent validation of corrective action.
- **Professional standards:** The Office remains under a Standards Limiting Framework, requiring the development, submission for Council approval and subsequent implementation of an appropriate exit strategy.

The disposition of these matters, together with the preservation and authorized access to confidential records, will depend on the governance and transition arrangements established for the period following December 31, 2026.

The Auditor General's Term in Review

Since my appointment in 2019, the Office has provided independent, evidence-based assessments of municipal operations, stewardship of public resources and opportunities for improvement. Its work has encompassed assurance engagements, value-for-money and performance audits, investigations, findings follow-up and advisory activities across a broad range of City services.

Assurance and Value-for-Money Reviews

The Office examined matters including cybersecurity, human resources, planning and development, security, winter road clearing, fraud risk mitigation, workplace health and safety, liquidity management, infrastructure maintenance, procurement and Business Improvement Area governance. Two substantial value-for-money and performance audits—Purchased Services – Winter Road Clearing and Road Infrastructure Maintenance Processes—examined the economy, efficiency and effectiveness of municipal operations. The Winter Road Clearing audit directly contributed to Administration's recovery of more than $37,000 in vendor expenditures, providing an identifiable financial outcome alongside recommendations intended to strengthen governance, controls and operational practices.

Investigations and Fraud and Waste Oversight

During the term, 48 complaints were assessed as qualifying for an investigation, resulting in 41 distinct investigations queued after consolidation of related allegations. Of these, 1 was withdrawn by the complainant, 4 investigations were canceled, 26 were completed and reported and 10 are awaiting investigation. Of the 26 completed investigations, 10 (38%) identified at least one fully or partially warranted allegation. The completed investigations generated 39 findings requiring management attention, of which 27 remain in the outstanding findings inventory for future validation.

Beyond individual investigative outcomes, the Office provided an independent avenue for employees and residents to raise concerns, identified weaknesses in municipal controls and brought attention to recurring risks warranting broader consideration. Direct engagement with concerned residents was also an important component of this work.

Findings Follow-Up and Accountability

Findings follow-up was an important component of the Office's accountability work, extending oversight beyond the issuance of individual reports. Between 2019 and 2023, the Office conducted approximately 167 follow-up assessments, including reassessments of previously reviewed matters, and evaluated 80 findings for closure. This work helped distinguish management-reported corrective actions from those supported by sufficient evidence of implementation. The outstanding findings inventory prepared in 2026 preserves matters requiring future independent validation but does not itself establish whether corrective actions have been implemented.

As of December 31, 2026, there are an additional 89 findings awaiting independent validation of corrective action. These are findings and action plans identified in reports tabled over the last three years.

Development of the Auditor General Function

Throughout the term, the Office worked to strengthen its governance arrangements, professional practices and operational effectiveness. This included assessing and improving alignment with the 2025 Global Internal Audit Standards, researching practices of other municipal Auditors General and Fraud

and Waste Hotline programmes, and recommending a dedicated Auditor General by-law, subsequently adopted by Council. These initiatives contributed to the formalization and development of the function, notwithstanding the further governance changes introduced in 2026.

The Office also modernized Fraud and Waste Hotline administration, reducing the estimated annual processing requirement from approximately 292 to 120 hours, a projected efficiency improvement of 59%. This change was intended to release limited professional capacity for assurance and investigative activities.

Contribution and Continuing Value

The Office's contribution extends beyond the number of reports issued, investigations completed or findings raised. It has provided independent scrutiny of municipal operations, identified risks and opportunities for improvement, and offered employees and residents a confidential avenue for raising concerns.

Of particular importance, the Auditor General's Office provides an independent reporting channel through which employees and members of the public can raise concerns without being required to disclose their identities to City Administration. This safeguard is especially significant where concerns involve management practices, organizational conduct or potential reprisals. Decisions concerning the future of the function should therefore consider both the continued availability of an independent reporting channel and the protection, confidentiality and authorized custody of information already entrusted to the Office.

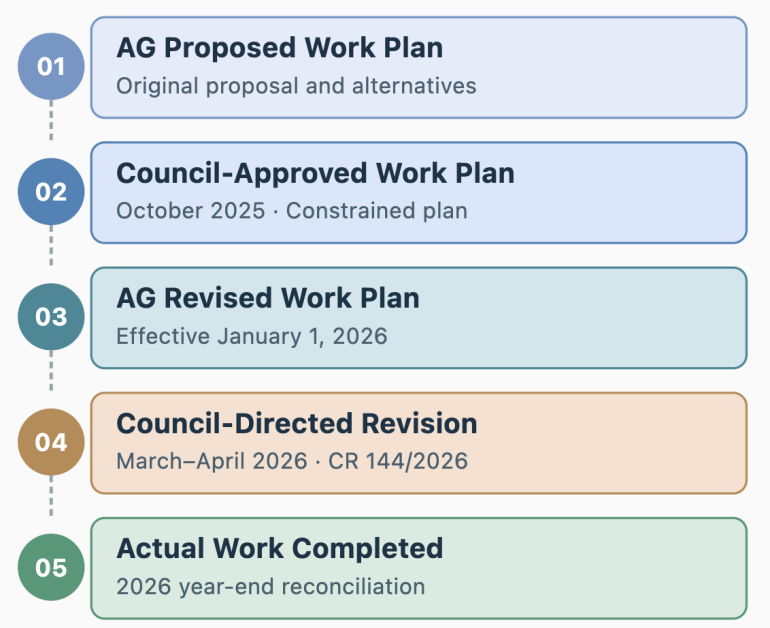
Throughout my term, I have sought to discharge the responsibilities of Auditor General with independence, fairness, diligence and respect for the respective roles of Council and Administration. The Office's work was not without limitations, particularly those arising from available resources and the governance and work programme changes of 2026. Nevertheless, the reports, findings, investigative records and governance documentation developed during the term provide an important foundation for future oversight, provided their confidentiality and appropriate continuity are maintained.

It has been a privilege to serve the City of Windsor and Council as Auditor General. I appreciate the engagement and support of Council, the cooperation of Administration, and particularly the trust placed in the Office by the residents who brought forward their concerns and perspectives. My conversations with residents throughout the term reinforced the importance they place on transparency, honesty and straightforwardness in municipal government.

Christopher W. O’Connor
Auditor General, City of Windsor

Part A - 2026 Operating Context and Council Direction

A.1 Work Plan Evolution



The original 2026 Work Plan selected by Council in October 2025 established a constrained operating model within the existing $300,000 annual budget and 1,200-hour contractual envelope. As the City considers future arrangements for the Auditor General function, it is important to recognize that this budget supported an outsourced service delivery model. Under that arrangement, the service provider was responsible for costs associated with professional liability insurance, employee compensation and benefits, office accommodation, technology and software licences, professional development, and other operating expenses. Should the City consider bringing the function in-house, the full cost of establishing and maintaining the function, would need to be considered such that those costs are removed from the budget value to determine funds available for salaries. Similarly, should an outsourced arrangement continue, consideration should be given to the scope, capacity and level of service that can reasonably be obtained within the available funding. The annual budget of $300,000 was established in 2013, representing an approximately 40% reduction from 2012 funding levels, and has remained unchanged for 13 years despite significant increases in employment, professional services and operating costs. These considerations are relevant to determining the resources and delivery model necessary to support the Auditor General's mandate and Council's expectations of the function.

The selected plan maintained core governance, professional standards, reporting and Fraud and Waste Hotline administration, but provided no capacity for new risk-based assurance engagements or independent Management Action Plan (MAP) validation. Investigative capacity was also constrained, with allegations received after August 1, 2025, to be queued rather than routinely advanced, while available investigative effort was directed toward the existing inventory using a risk-based prioritization approach. These limitations were disclosed through the accompanying Standards Limiting Framework.

Effective January 1, 2026, the Auditor General revised the Work Plan within the authority then available under the governing framework. Efficiencies arising from revised Fraud and Waste Hotline processes, together with reductions in planned governance compliance activities, created capacity for a Conflict of

Interest assurance engagement, validation of 67 outstanding management action plans, and one or two additional investigations. The revisions responded to Council's expressed concerns regarding assurance coverage and recurring risk themes identified through Hotline activity. They represented a reallocation of limited capacity rather than an increase in the approved resource envelope.

On March 30, 2026, Council adopted Resolution CR144/2026, directing remaining available work-plan hours toward the Transit Windsor policies and procedures review. Formal notice was provided on April 15, followed by implementation clarification on April 26. The resulting arrangements permitted completion of identified work already in progress, but suspended broader risk-assessment activities and deferred three Critical/High-risk investigations that had entered assessment or planning. The Transit Windsor review was consultative/advisory rather than a conventional assurance engagement.

The final 2026 operating programme therefore differed materially from both the original Council-approved Work Plan and the Auditor General's January revision. Section A.2 reconciles the evolution of planned activities with their year-end disposition.

A.2 Work Plan Completion

The following table summarizes the evolution of the 2026 Work Plan and the year-end disposition of activities under the final Council-directed plan.

Activity	Oct. 2025	Jan. 2026	Mar. 2026	Year-end
AG function	Planned	Planned	Limited	✓ Complete[1]
Quality assessment	Planned	Limited	Cancelled	—
Management reporting	Planned	Planned	Limited	✓ Complete
Executive development	Planned	Limited	Cancelled	—
Risk assessment / plan	Planned	Planned*	Cancelled	—
Hotline administration	Planned	Planned	Limited	✓ Complete[1]
Findings follow-up	Deferred	Planned	Cancelled	—
Governance reserve	Deferred	Planned	Cancelled	—
Office transition	Deferred	Expected*	Required	◕ 80–85%[2]
Investigation capacity	Limited[3]	Expanded	Restricted	✓ Eligible cases complete[4]
Conflict of interest review	None	One	Cancelled	—
Transit Windsor review	None	None	Directed	✓ Complete

Legend and explanatory notes

✓ Completed or expected to be completed by December 31, 2026, in accordance with the final Council-directed Work Plan.

— Cancelled or removed from the final Council-directed Work Plan; not a measure of incomplete delivery against that plan.

- Office transition approximately 80–85% complete at the report date. Remaining work includes external dependencies. Approximately 99% completion of the Office's transition preparations is targeted by December 31, subject to necessary decisions and arrangements.

* The January Work Plan sought timely direction on contract extension so transition preparations could commence and 2027 risk assessment and planning could be discontinued where appropriate.

[1] AG functions and Hotline administration continue through December 31, 2026. A brief memorandum covering Hotline activity during the final days of December will be issued in early January 2027; no further Hotline administration is planned.

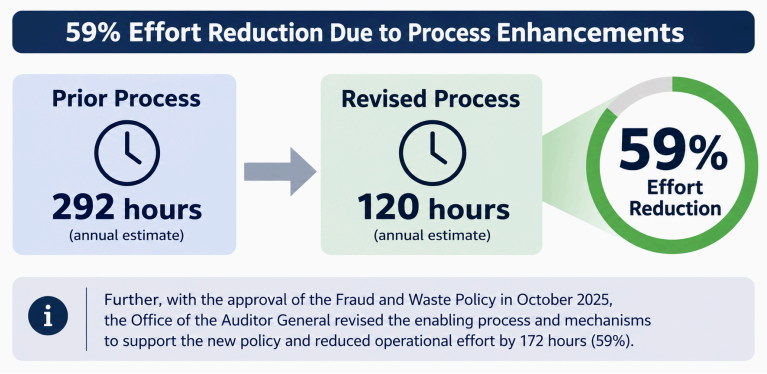
[2] Completion of Office transition preparations is distinct from Council decisions, records transfer and actions of a receiving party.

[3] The October 2025 plan prioritized the investigative inventory as of July 31, 2025. Allegations received from August 1, 2025 onward were to be queued.

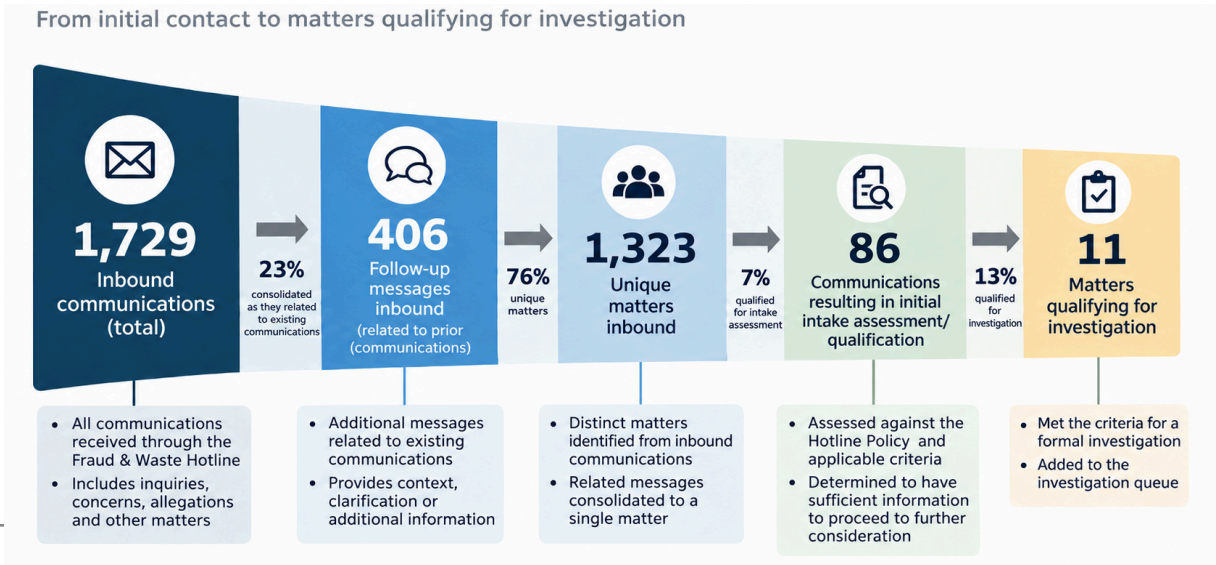
[4] Investigations substantially completed as of March 31, 2026 were finalized; matters still in planning or not commenced reverted to the investigation queue.

A.3 Fraud and Waste Hotline — 2026 Year in Review

Revisions to the Fraud and Waste Hotline administration process reduced estimated annual administrative effort from 292 hours to 120 hours, representing a reduction of approximately 172 hours (59%). These estimates reflect the annual resource requirements of the original and revised processes rather than actual hours recorded.



Between August 1, 2025, and November 19, 2026, the Hotline received 1,729 inbound communications, including 406 follow-up communications, resulting in 1,323 unique matters. Of these, 86 proceeded beyond initial intake for further assessment, and 10 qualified for investigation.

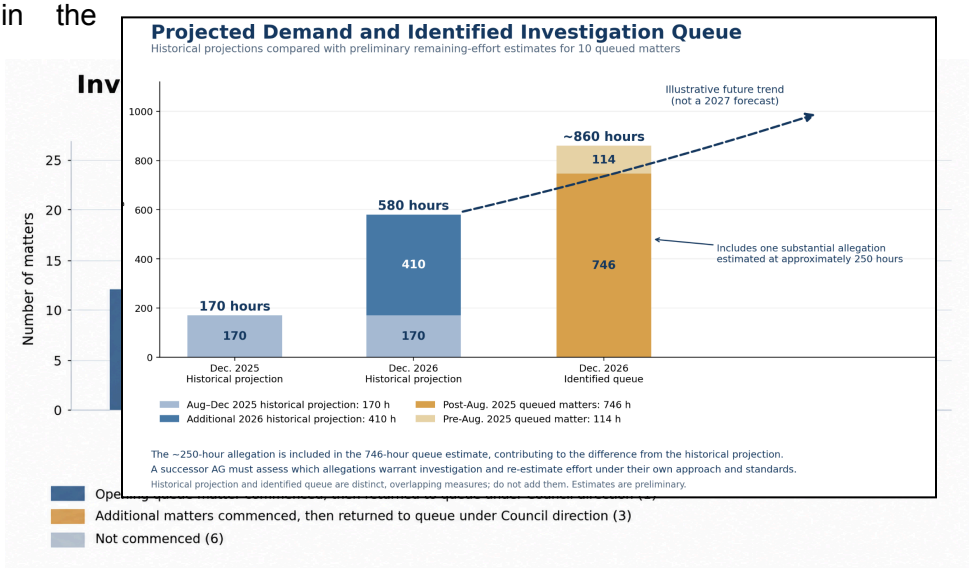


Over the same period, the investigation inventory comprised 12 opening matters and 11 additions, offset by 13 completed investigations, leaving 10 matters in the queue. Six had never commenced, while four had commenced but were subsequently returned to the queue. Of the latter, one was a pre-August 1, 2025 matter and three were received after that date. No investigations remained active.

The remaining inventory reflects the combined effect of the investigative capacity constraints established in the October 2025 Work Plan and the subsequent March 2026 Council-directed changes. Matters remaining in the queue will require disposition through the transition arrangements established by Council.

Appendix A provides additional information regarding the status of individual investigations. Reports issued by the Auditor General are available on the City's website under Auditor General Reports.

The 10 matters remaining in the investigation queue represent approximately 860 hours of estimated investigative effort. These estimates were developed using the Office's established investigation planning approach, informed by the preliminary nature, assessed risk and anticipated scale of each matter. They represent prospective effort to investigate the outstanding matters, not hours already incurred.



As detailed investigation planning has not been completed for these matters, the estimates are preliminary and may change materially as additional information becomes available.

Separately, the adjacent graphic illustrates the potential accumulation of new investigative demand based on a seven-year historical average of approximately 410 hours annually. This produces an estimated 170 hours for August–December 2025 and a further 410 hours for 2026, or approximately 580 cumulative hours by December 31, 2026. Continued deferral could increase the illustrative cumulative total to approximately 990 hours by December 31, 2027.

The historical projection is independent of the estimates for identified queued matters. The two measures overlap and should not be added together.

A.4 Charter and By-law adherence - 2026

The Office assessed its 2026 activities against the requirements of the governing Auditor General By-law and Charter, including independence, authority, responsibilities, planning, reporting and accountability.

The assessment found that governing requirements were substantially administered throughout 2026. However, material limitations affected mandate execution and reporting, particularly following changes to the approved Work Plan and the direction provided through Council Resolution CR144/2026. In addition, certain reports and required communications submitted by the Auditor General were deferred or not advanced for Council consideration through the agenda review process. These circumstances affected the timing of Council's receipt and consideration of information relevant to its oversight responsibilities.

These limitations affected the scope and timing of assurance activities, investigative work, findings follow-up and reporting. The Office continued to exercise professional judgment and maintain applicable independence and confidentiality protections in carrying out the work undertaken.

Overall assessment: Governing requirements substantially administered; material limitations in mandate execution and reporting.

Appendix B provides the detailed assessment of individual governing requirements, including the basis for the qualifications identified.

A.5 Professional standards, quality and required disclosures

The Office continued to apply relevant professional standards to engagements and other work performed during 2026. However, material limitations affected its ability to execute the full mandate and demonstrate function-wide conformity with the Global Internal Audit Standards.

The October 2025 Council-approved Work Plan included a Standards Limiting Framework identifying constraints in risk-based assurance coverage, investigations and findings follow-up. The January 2026 Auditor General revisions reallocated available resources toward selected assurance and investigative priorities, while reducing the planned annual internal quality assessment to a limited roll-forward of the 2025 assessment. Further, under this direction no effort was allocated to developing the required plan for exiting the Standards Limiting Framework. As such, the development of a Standards Limiting Framework Exit plan will be transitioned to the future Auditor General.

The IIA's Global Internal Audit Standards recognize that resource constraints, particularly within smaller and public-sector functions, may limit the ability to achieve full conformance with certain requirements. While the Standards do not prescribe a maximum period for operating under such constraints, they establish expectations for documenting limitations, communicating their implications, considering alternative measures and addressing identified nonconformance through improvement actions and proposed timelines. Accordingly, should Council contemplate continuing a constrained operating model, consideration should be given not only to the scope of services that can reasonably be delivered, but also to whether the arrangement provides a sustainable means of fulfilling the Auditor General's mandate and addressing identified limitations over time.

Following implementation of CR144/2026, the remaining quality assessment activity was cancelled, and no function-wide internal quality assessment was completed for 2026. Engagement-level quality

controls continued for work performed. The considerations of the Standards Limiting Framework also relates to the External Quality Assessment as the current bylaw requires the Auditor General to conduct work in accordance with the The International Standards for the Professional Practice of Internal Auditing (IIA Standards) or Generally Accepted Government Auditing Standards (GAGAS). As such, the IIA standards require an independent external quality assurance review every 5 years. As the IIA standards were implemented in 2025, such an assessment is required to occur before the end of 2029. If the future Auditor General elects to implement GAGAS an external independent assessment is required every 3 years, or by the end of 2029. Council has also previously supported this timing in reports presented through 2025 and 2026.

The current operational and professional standards limitations were communicated to Council through the June 4, 2026 required communication, received and acknowledged under CR292/2026. Council's acknowledgment did not, in itself, resolve those limitations. As well as through this Year and Term in Review Report.

Accordingly, the Office does not make an unqualified assertion of conformity with all applicable Global Internal Audit Standards for 2026. The detailed assessment is provided in Appendix C.

Part B — 2019–2026 Term in Review

B.1 Development of the Auditor General Function

The City of Windsor's Auditor General function evolved from an outsourced Internal Audit model established in 2013. Over the period reviewed, the function developed through the appointment of an independent Auditor General, the establishment and subsequent revision of its governance framework, changes to its contractual support arrangements, and the modernization of professional and operational practices.

The following timeline summarizes the principal developments in the function's history.

Period	Development	Significance
2013–2019	Outsourced Internal Audit	PricewaterhouseCoopers LLP (PwC) provided outsourced Internal Audit services beginning in April 2013. This arrangement preceded the appointment of an independent Auditor General.
September 2019	Independent Auditor General appointed	Council Resolution CR485/2019 appointed Christopher O'Connor as Auditor General. The existing outsourced Internal Audit resources continued to support the function under the Auditor General's direction.
January 2020	Auditor General Charter approved	Council Resolution CR35/2020 approved the initial Auditor General Charter, formalizing the Office's mandate, responsibilities, authorities and operating arrangements.
2022–2023	Contract assigned to Risk Savvy Ltd.	Council approved assignment of the existing services agreement from PwC to Risk Savvy Ltd., effective January 1, 2023. The individual Auditor General appointment continued, preserving continuity while changing the supporting service provider.
2023	First major Hotline modernization	Modernization of the Concerned Citizen and Employee Hotline, including digital enablement, improved intake arrangements and operating processes. This strengthened the Office's ability to receive, assess and manage concerns independently.

Period	Development	Significance
2024–2025	Professional standards modernization	The Office undertook a gap assessment, developed an implementation plan and updated professional methodologies, guiding practices and quality assurance arrangements in response to the revised Global Internal Audit Standards, effective January 2025. The assessment, implementation plan and results were submitted to and approved by Council.
2025	Hotline governance formalization	Council approved the Fraud and Waste Hotline Policy, establishing a more formal governance and accountability framework for Hotline operations.
2025	Governance research and dedicated Auditor General by-law	The Office examined comparable municipal Auditor General arrangements and recommended changes concerning independence, governance, resources, reporting, investigations, appointment arrangements and continuity. Council enacted By-law 172-2025, establishing a dedicated governance instrument for the function.
2026	Second major Hotline modernization	The Office redesigned Hotline administration, screening and triage processes to improve efficiency and focus professional effort on matters requiring substantive assessment. The revised model reduced estimated annual administrative effort from 292 to 120 hours, representing a planned reduction of 172 hours (approximately 59%).
March–April 2026	Council-directed governance and operating changes	Council redirected the remaining 2026 Work Plan toward the Transit Windsor review and subsequently amended the Auditor General By-law and Charter. These changes affected the Office's governance arrangements and the practical execution of its mandate.
December 2026	Conclusion of current contractual term and transition	The existing service agreement expires December 31, 2026. The conclusion of the incumbent's appointment, continuity of the function and disposition of outstanding responsibilities are addressed through the separate Auditor General transition process.

Institutional Development

Three developments were particularly significant during the term.

Establishment and continuity of the independent function

The 2019 appointment and 2020 Charter established the City's independent Auditor General arrangement, supported by the existing outsourced Internal Audit resources. The subsequent assignment of the service agreement to Risk Savvy Ltd. changed the contractual service provider without replacing the appointed Auditor General.

This distinction between the individual appointment, the statutory Auditor General function and the supporting services agreement remained relevant throughout the term and became particularly important in planning for the December 2026 transition.

Modernization of professional and operational practices

The Office progressively developed its professional and operational framework.

Two significant Hotline modernization initiatives were undertaken. The first, in 2023, emphasized digital enablement and improved intake and operating processes. The second, in 2026, emphasized administrative efficiency, structured screening and triage, and the more effective allocation of professional capacity.

Between these initiatives, the Office also formalized Hotline governance through the 2025 Fraud and Waste Hotline Policy.

The Office's professional practices were further developed through its assessment and implementation of the revised Global Internal Audit Standards, including changes to methodologies, guiding practices and quality assurance arrangements.

Development of the governance framework

The Office undertook a broader examination of municipal Auditor General governance arrangements, including independence, budget and resource sufficiency, audit planning authority, reporting relationships, investigative capacity, appointment processes and continuity provisions.

This research and the resulting recommendations contributed to the establishment of a dedicated Auditor General by-law in 2025. Not all matters examined or recommended by the Office were necessarily adopted by Council.

In 2026, Council amended the by-law and Charter and redirected the execution of the remaining Work Plan. These developments represented further changes to the governance and operating framework during the final year of the current contractual term.

Together, these milestones illustrate the evolution of the Auditor General function from the earlier outsourced Internal Audit arrangement to a more formalized independent office, supported by successive improvements to its professional practices, Hotline operations and governance framework.

The assurance and investigative work delivered through these arrangements is addressed in Sections B.2 and B.3. Professional practices and institutional contributions are examined further in Section B.4,

while the implications of the concluding term and outstanding responsibilities are addressed in Section B.5.

B.2 Performance and Work Delivered

Audit and Assurance Work

Throughout the term, the Office of the Auditor General undertook and reported on assurance work across a broad range of municipal services, operations, financial management and governance activities. This included two substantial performance and value-for-money audits, together with risk-based reviews of municipal processes and internal controls.

The assurance portfolio also included work originating under the preceding outsourced Internal Audit arrangement. The Cyber Response Strategy and Human Resources Recruiting Process and Retention Strategy reports were issued before the September 2019 appointment of the Auditor General. Other work, including Planning and Development, was reviewed and reported on under the Auditor General's appointment.

The performance audits examined the economy, efficiency and effectiveness of municipal activities, while the risk-based reviews assessed risks within municipal processes, the design and operation of controls, and opportunities to strengthen risk management, compliance and operational practices.

The two performance and value-for-money audits were:

- **Purchased Services – Winter Road Clearing:** Examined the management and delivery of contracted winter road clearing services, including expenditures, contract administration, operational practices and associated controls.
- **Road Infrastructure Maintenance Processes:** Examined the processes supporting municipal road infrastructure maintenance, including operational management, resource utilization and related practices.

The Office also undertook risk-based process and control reviews addressing:

- Cyber Response Strategy.*
- Human Resources Recruiting Process and Retention Strategy.*
- Planning and Development.
- Security Incident Prevention and Mitigation.
- Fraud Risk Mitigation.
- COVID-19 Health and Safety — Reopening of Workplaces and Facilities.
- Liquidity Management.
- Procurement — Education Compliance.
- Ford City Business Improvement Area Compliance with the City's Governance By-law.
- Business Improvement Area Lessons Learned for Consideration.

*Reports issued under the preceding outsourced Internal Audit arrangement, prior to the Auditor General's appointment in September 2019.

These engagements examined different municipal risks, processes and controls. Their objectives and scope reflected the nature of the activities under review and the risks identified through the Office's planning and assessment processes.

The Office employed different approaches to delivering this work. Certain reviews were undertaken through phased or sprint-based engagements, including the fraud risk mitigation, COVID-19 workplace and facility reopening, and liquidity management reviews. These remained risk-based process and control reviews, with the phased approach allowing the work to address specific risks and provide observations within shorter reporting periods.

Specialized professional expertise was also employed where appropriate, particularly for technically complex and performance-oriented engagements. This allowed the Office to draw upon expertise suited to the subject matter while operating within its outsourced service-delivery model.

Collectively, the assurance portfolio provided Council and Administration with independent assessments of municipal processes, controls, operational performance and opportunities for improvement.

Management Action Plan Validation and Findings Follow-Up

Management Action Plan Validation (MAPV) formed a recurring component of the Office's assurance programme through the end of 2023.

This work involved reviewing Administration's reported progress in addressing findings and recommendations arising from previous audits and investigations, examining supporting evidence, and evaluating whether management actions had been implemented sufficiently to support closure.

Across the 2019–2023 period, the Office undertook approximately **167 follow-up assessment points**, including repeated assessments of certain matters, and evaluated the closure of **80 findings**.

The distinction between management reporting that an action had been completed and independent assessment of the supporting evidence was central to the MAPV process. This provided Council with a mechanism to assess whether previously reported weaknesses had been addressed and whether corrective actions were supported by sufficient evidence.

The recurring nature of MAPV also supported accountability across reporting periods, recognizing that implementation of management actions could extend beyond the year in which an audit or investigation was completed.

Recurring Management Action Plan Validation assurance work continued through the end of 2023. From 2024 onward, findings remained in the outstanding inventory pending independent validation, regardless of whether Administration had completed the associated corrective actions. During 2026, the Office consolidated the outstanding findings inventory to support future follow-up and transition planning.

The resulting inventory and its implications are addressed in Section B.5.

Performance and Allocation of Resources

The Office operated within an established annual resource envelope while undertaking assurance, investigative, Hotline, governance, professional standards and administrative responsibilities.

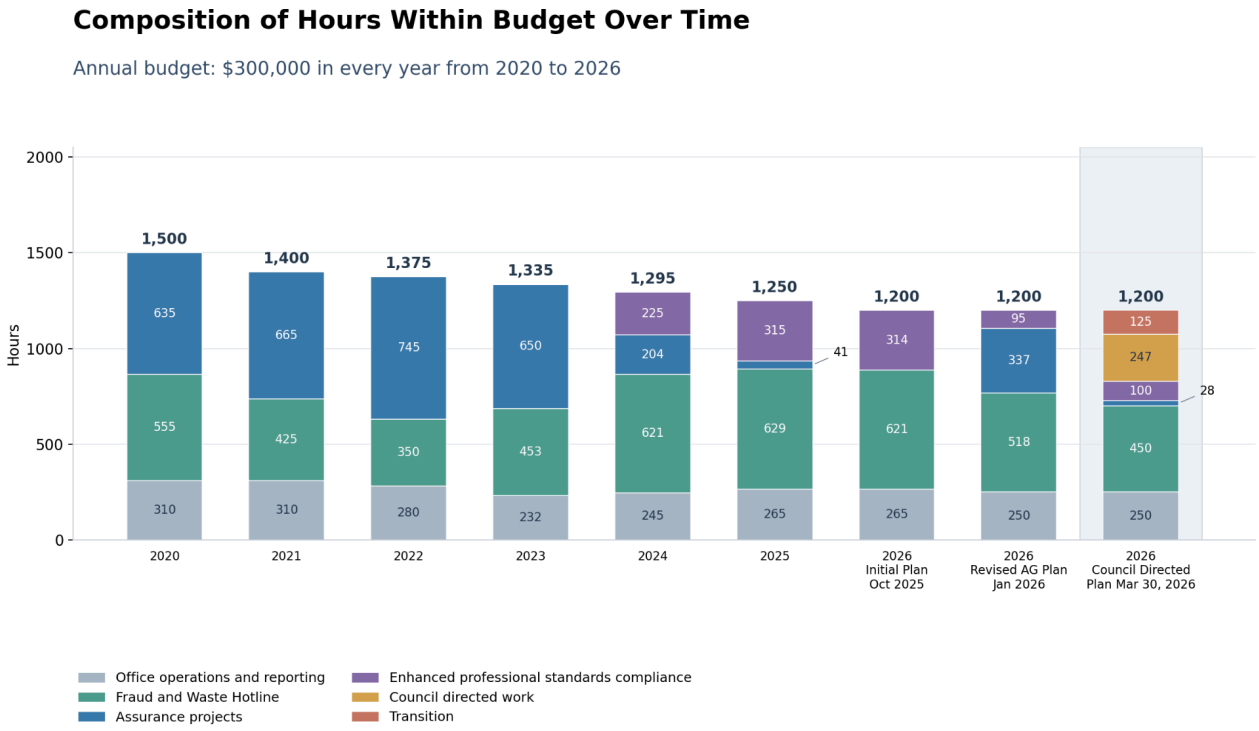
The composition of work changed over the term in response to approved work plans, emerging risks, investigative demands, professional requirements and Council direction.

During the earlier years, risk-based process and control reviews, performance audits and Management Action Plan Validation formed significant components of the work programme. The Office also employed targeted and phased assurance approaches to address emerging risks, including during the COVID-19 pandemic.

In later years, the work programme increasingly included investigations, Fraud and Waste Hotline administration, professional standards modernization and institutional governance activities.

In 2026, Council's revised direction substantially changed the allocation of the Office's remaining professional capacity, prioritizing the Transit Windsor policy and procedure review while limiting other assurance and investigative activities. The resulting effects on the approved Work Plan are addressed in Part A.

The following graphic illustrates the changing composition of professional hours within the Office's annual resource envelope.



Selected Assurance Outcomes and Contributions

The contribution of the Office's assurance work extended beyond the number of engagements completed or reports issued. Its work identified risks and control weaknesses, examined municipal operating practices, assessed the use of resources and provided independent information to support management action and Council oversight.

Selected engagements illustrate the range of assurance objectives and approaches undertaken during the term.

Purchased Services – Winter Road Clearing
The performance audit identified weaknesses in contract administration, oversight of purchased services and supporting controls. As a direct result of the Office's audit work, Administration recovered more than $37,000. The audit also identified opportunities to strengthen accountability, contract management and oversight of contracted municipal services.

Road Infrastructure Maintenance Processes
The performance audit examined the City's road infrastructure maintenance processes, including the systems and practices used to plan, prioritize, deliver and monitor maintenance activities. The Office drew on specialist expertise to assess these practices and identify opportunities to strengthen maintenance planning, performance monitoring, operational controls and accountability for infrastructure maintenance.\

COVID-19 Health and Safety and Liquidity Management
The Office undertook targeted reviews addressing risks arising from the COVID-19 pandemic and the City's financial liquidity. These engagements provided independent assessment of selected risks, processes and controls during a period of significant operational and financial uncertainty, supporting Council's oversight of the City's response and financial management.

Fraud Risk Mitigation
The Office undertook work to identify and assess fraud-related risks and opportunities to strengthen preventive and detective controls. This work contributed to the identification of control vulnerabilities and provided recommendations intended to improve the City's ability to prevent, identify and respond to potential fraud and misuse of municipal resources.

Business Improvement Area Governance Compliance
Following a request from Council that the Auditor General consider the matter, the Office undertook a review of Business Improvement Area compliance with the City's governing By-law. The review assessed selected practices and requirements against the By-law and reported the results to support Council's oversight of compliance with the established municipal framework.

Collectively, these engagements demonstrate the breadth of the Office's assurance contributions during the term. The work included performance and value-for-money auditing, risk-based assessments of processes and controls, reviews responding to emerging financial and operational risks, and compliance work arising from matters brought forward by Council. The resulting reports provided findings and recommendations to support accountability, corrective action and Council's oversight responsibilities.

B.3 Fraud and Waste Hotline and Investigations

Development of the Hotline

Throughout the term, the Office of the Auditor General provided an independent channel for receiving and assessing concerns raised by City employees and members of the public regarding potential fraud, waste, misconduct and other matters within the Auditor General's mandate.

The Hotline evolved from the earlier Concerned Citizen and Employee Programme (CCEP) arrangements toward a more structured Fraud and Waste Hotline model. This development included improvements to reporting channels, digital intake capabilities, assessment and triage procedures, investigation protocols and reporting arrangements.

The Office distinguished between receiving and assessing concerns, referring matters to appropriate administrative functions, and independently investigating allegations that warranted further examination. Not all matters received through the Hotline resulted in an investigation.

The independence of the Hotline was an important feature of its operation. It enabled employees and members of the public to raise concerns through a channel accountable to the Auditor General rather than directly to administrative functions that might themselves be the subject of a complaint.

2023 Hotline Modernization
In 2023, the Office undertook improvements to the Fraud and Waste Hotline's supporting technology and administrative processes. These included digital enablement of reporting channels, improvements to the receipt and tracking of submissions, and more structured processes for administering Hotline matters.

These changes strengthened the operational foundation of the Hotline and supported the subsequent development of more formalized governance and assessment arrangements.

2025 Fraud and Waste Hotline Policy
In 2025, Council approved the Fraud and Waste Hotline Policy, establishing a formal governance framework for the receipt, assessment, referral and investigation of matters reported through the Hotline.

The Policy clarified the respective responsibilities of the Auditor General and Administration, supported consistent handling of reported concerns, and reinforced the independence of the Auditor General's role in assessing matters within the Office's mandate.

2026 Hotline Modernization
In 2026, the Office undertook a further modernization of the Fraud and Waste Hotline, focusing on the screening, assessment and triage of incoming submissions. The revised approach was designed to improve consistency in assessing reported concerns, distinguish matters requiring further independent consideration from those appropriate for referral, and reduce the administrative effort associated with Hotline operations.

The revised operating model was estimated to reduce annual Hotline administration requirements from approximately 292 hours to 120 hours, a reduction of 172 hours, or approximately 59%. These figures represented anticipated efficiencies under the revised model rather than verified savings achieved during 2026.

Hotline Activity and Assessment

Throughout the term, the Fraud and Waste Hotline served as an independent mechanism for employees and members of the public to raise concerns regarding potential fraud, waste, misconduct and other matters within the Auditor General's mandate.

Hotline activity involved substantially more than conducting investigations. The Office received and assessed submissions, sought additional information where necessary, determined whether concerns fell within its mandate, referred matters to appropriate authorities or administrative functions, and identified allegations warranting independent investigation.

The accompanying historical activity information illustrates the volume and nature of matters handled by the Office over the term. Changes in reporting channels, intake practices and assessment methods also affected how activity was recorded and categorized, requiring care when comparing results across years.

While only a portion of reported concerns proceeded to formal investigation, the intake and assessment function remained an important part of the Office's responsibility for providing an independent reporting channel and directing concerns toward appropriate consideration.

Investigation Work and Outcomes

During the term, the Office undertook investigations into allegations involving potential misconduct, misuse of municipal resources, non-compliance and other matters within the Auditor General's mandate.

Over the term, 48 complaints reached the investigation stage, resulting in 41 distinct investigations after consolidation of related matters. Of these, 26 were completed and reported. Ten completed investigations included warranted or partially warranted allegations, resulting in 39 findings.



Investigative Capacity and Outstanding Matters

During the latter part of the term, the Office experienced increasing investigative demand that exceeded the resources available to address all matters within the approved Work Plan. This resulted in the deferral of investigations and the development of an outstanding investigative workload.

At the conclusion of the term, 10 matters remained queued for potential investigation, representing an estimated 860 hours of investigative effort. These estimates reflect the anticipated effort required to examine the matters and do not represent completed investigative work or findings.

Council's revised direction in 2026 further limited the Office's ability to commence additional investigations. The outstanding matters and associated continuity considerations are addressed in Section B.5.

B.4 Professional Practices and Institutional Contributions

Professional Standards and Quality Assurance

Throughout the term, the Office of the Auditor General operated under a Charter and service agreement that incorporated the Institute of Internal Auditors' professional standards.

Following the introduction of the revised Global Internal Audit Standards, effective January 2025, the Office undertook a gap assessment of its existing practices and governance arrangements, developed an implementation plan, and carried out related implementation activities. The assessment, implementation plan and resulting work were submitted to and approved by Council. As such, the updated standards were implemented by the Office of the Auditor General effective January 1, 2025.

Implementation activities included updates to the Office's Guiding Practices, methodologies, documentation and quality assurance arrangements, together with communications concerning the Essential Conditions for effective internal auditing.

The Office also undertook quality assurance self-assessment activities. The 2025 assessment reported overall General Conformance, subject to identified qualifications and limitations. The status of professional standards implementation and quality assurance activities during 2026 is addressed in Part A and Appendix C.

Governance Research and Institutional Arrangements

During the term, the Office undertook research and analysis of municipal Auditor General governance arrangements, including practices in other jurisdictions and the statutory framework applicable to the City of Windsor. The work considered opportunities to strengthen the independence, accountability, effectiveness and continuity of the Auditor General function.

The research and resulting recommendations addressed:

- The adequacy of the Auditor General's budget and resources relative to the approved mandate and work plan.

- Independence in the development and approval of the Auditor General's work plan.
- Reporting arrangements, including the respective roles of Council and an Audit Committee.
- The allocation and availability of resources for investigations.
- The role of Administration in the selection and appointment process for an Auditor General.
- Governance provisions to address continuity of the function during a vacancy or where no successor had been appointed.
- The establishment of fixed or renewable terms of appointment through the governing By-law.

The work informed recommendations to Council concerning the Office's governance framework, including the development of a dedicated Auditor General By-law in 2025. While Council adopted certain changes, not all recommendations arising from the research were implemented.

Further amendments to the governing By-law and Auditor General Charter were approved in April 2026, reflecting Council's revised direction for the Office. The chronology of these governance developments is summarized in Section B.1.

Investigation Methodology and Operational Practices

During the term, the Office developed and maintained investigative methodologies and protocols to support the consistent, independent and evidence-based examination of allegations within the Auditor General's mandate.

These arrangements addressed investigation planning, evidence gathering and assessment, documentation, reporting, confidentiality and the protection of sensitive information. They also included procedures governing the involvement of personnel and specialists working under the Auditor General's authority, including the delegation of powers where appropriate.

The methodologies and protocols supported the Office's ability to conduct investigations independently, maintain appropriate records and communicate conclusions based on the evidence obtained.

B.5 Institutional Position at Term End

At the conclusion of the term, the Office of the Auditor General had established an independent assurance and investigative function supported by a formal governance framework, professional practices and reporting arrangements.

However, the conclusion of the Auditor General's term did not, in itself, resolve the outstanding work or institutional responsibilities associated with the function. These included matters awaiting potential investigation, findings requiring independent follow-up, and the custody, confidentiality and continuity of records and information accumulated during the term.

The following sections summarize these matters and their implications for the continuation or transition of the Auditor General function.

Outstanding Investigations and Hotline Matters

At the conclusion of the term, 10 matters remained queued for potential investigation, representing approximately 860 hours of estimated investigative effort. These matters had not been fully investigated, and no conclusions should be drawn regarding the validity of the underlying allegations.

The outstanding matters represent unresolved allegations requiring consideration by a successor Auditor General or other appropriately authorized arrangement. Their disposition will depend on Council's decisions regarding the continuation of the Auditor General function and the lawful arrangements established for handling outstanding investigative work.

The Office has identified these matters for transition purposes, together with the associated information necessary to support their appropriate consideration.

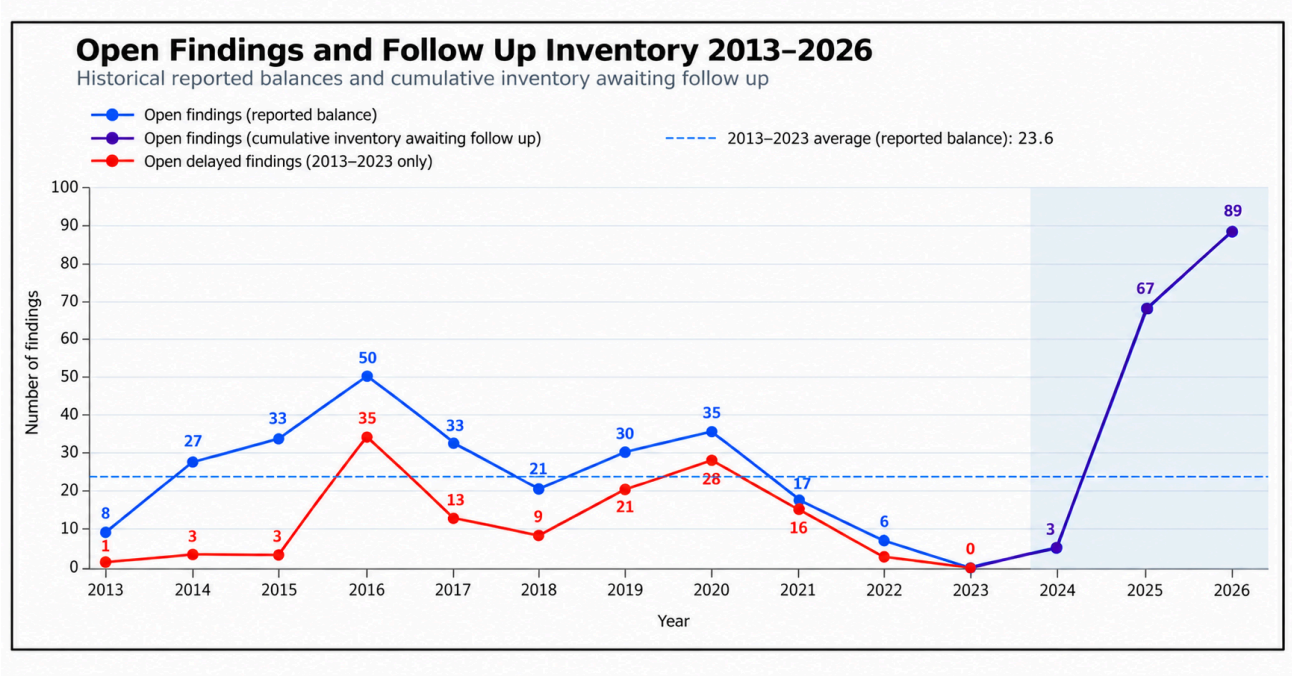
Outstanding Findings and Management Action Follow-Up

The Office's Management Action Plan Validation (MAPV) work provided independent assessment of Administration's progress in addressing previously reported audit and investigation findings. Recurring MAPV assurance work continued through 2023.

Following the cessation of recurring validation activities, findings continued to accumulate in the outstanding inventory. During 2026, the Office consolidated the inventory of findings requiring independent follow-up, identifying 89 findings awaiting validation at the conclusion of the term.

The outstanding inventory represents findings for which independent validation of corrective action has not been completed. It does not establish that all associated management actions remain unimplemented. Administration may have undertaken or completed corrective actions that have not subsequently been independently assessed by the Auditor General.

The historical inventory is illustrated below.



Interpretation of the historical inventory: The 2013–2023 figures reflect historical outstanding findings balances under the recurring follow-up process, with an average of approximately 23.6 findings. From 2024 onward, the figures reflect the cumulative inventory awaiting independent validation rather than confirmed unimplemented management actions. Accordingly, the later figures are not directly comparable with the historical balances as a measure of Administration's implementation performance.

The inventory provides a basis for future independent validation and reporting, subject to confirmation of individual finding status and the establishment of appropriate arrangements for continued oversight.

Professional Standards and Governance Continuity

The professional standards and governance work undertaken during the term established frameworks and practices intended to support the independence, quality and accountability of the Auditor General function.

However, the continued application of these arrangements depends upon the governance structure, authority, resources and operating conditions established for the function beyond December 31, 2026.

The Office's 2026 reporting identifies the effects of Council's revised direction on work-plan execution and professional standards responsibilities. The outstanding quality assurance and governance matters are addressed in Part A and the supporting appendices.

Future arrangements will need to distinguish between the statutory Auditor General function, the appointment and authority of the individual Auditor General, and the contractual arrangements through which personnel and supporting services have been provided.

Records, Confidentiality and Transfer of Responsibilities

Throughout the term, the Office of the Auditor General accumulated records and information arising from its assurance, investigative, Hotline, governance and administrative activities. These include completed reports and supporting working papers, investigation records, Hotline submissions, correspondence and other information obtained or developed in carrying out the Auditor General's mandate.

The Office also holds confidential risk information, including emerging risk indicators, trends, preliminary assessments, planning information and matters that have not resulted in formal investigations or public reports. This information may be important to the future identification, assessment and prioritization of municipal risks.

The conclusion of the Auditor General's appointment creates a need for appropriate arrangements governing the custody, preservation, confidentiality and authorized access to these records and information. The Office's understanding is that information obtained or developed under the Auditor General's statutory authority and confidentiality obligations must remain subject to applicable legal protections, including restrictions on disclosure and access.

Arrangements for the physical or electronic custody of records should therefore be distinguished from authority to access, review, disclose or act upon their contents. These matters require appropriate legal consideration and direction to ensure that the transition does not compromise confidentiality, independence or the integrity of outstanding work.

Institutional Continuity

At the conclusion of the term, the City retained outstanding matters requiring independent consideration, findings awaiting validation, and records and information subject to continuing confidentiality and access requirements. The appropriate disposition of these responsibilities depends on decisions concerning the future of the Auditor General function and the arrangements established for its continuity or transition.

Since the summer of 2025, the Auditor General has submitted or raised proposals, options and requests for direction concerning the future of the Office and arrangements for an orderly transition. These matters were revisited through subsequent reporting and communications during 2025 and 2026. However, the principal future-of-office and transition decisions had not been placed before Council for consideration as of the reporting date, leaving less than two months before the anticipated conclusion of the term for Council direction and implementation of the necessary arrangements.

The Office has undertaken preparatory work to identify and organize these matters. However, the completion of that work does not replace the need for appropriate Council direction and legally supported arrangements for the responsibilities that will remain after December 31, 2026.

There is information of three types which need to be transitioned:

1. general functional information
2. information gathered under the secrecy and independence powers of the Officer, as per the Municipal Act, that should be provided only to the future Council approved Officer, Auditor General.
3. information gathered under the secrecy and independence powers of the Officer, as per the Municipal Act, and further under the provision of anonymity and confidentiality directed by Council, that should be provided only to the future Council approved Officer, Auditor General.

Appendix A - Detailed Investigation Status

This appendix provides additional details regarding the status of the allegations which qualified for investigation during the year. For completed and cancelled reports, the Individual reports are posted on the City website under Auditor General Reports (see special reports issued).

The following table provides an outline of each allegation assessed as meriting an investigation and their overall status. It provides further detail on the Investigation Queue Movement.

Investigation/matter	Opening queue July 31, 2025	Added after August 1, 2025	Outcome / year-end position	In Queue at Dec. 31/26
Administration of Right-of-Way Sewer Permits	✓		Completed and tabled	
Conflict of Interest – City Department (Governance Review)	✓		Completed and tabled	
Hiring Practices	✓		Completed and tabled	
Safety Concerns and Responsibility Dispute Over Municipal Road Closure	✓		Completed and tabled	
Conflict of Interest – City Department (Governance Review) #2	✓		Completed and tabled	
Treatment of Citizen	✓		Completed and tabled	
Compensation Practices	✓		Completed and tabled	
Employment Concerns	✓		Commenced; returned to queue under Council direction	✓
Procurement Practices	✓		Completed and tabled	
City Employee Operational Conduct - Transit Windsor	✓		Completed and tabled	
Parking Ticket Practices	✓		Completed and tabled	
Housing, Safety and Service Oversight Concerns	✓		Completed and tabled	
Respectful Workplace		✓	Completed and tabled	

AUDITOR GENERAL YEAR & TERM IN REVIEW REPORT

Investigation/matter	Opening queue July 31, 2025	Added after August 1, 2025	Outcome / year-end position	In Queue at Dec. 31/26
WECHC Complaint (Oversight of Ongoing Communications)		✓	Completed and tabled	
Financial Governance and Administrative Practices Of Significance		✓	Commenced; returned to queue under Council direction	✓
Contractor Billing and Invoice Controls		✓	Queued; investigation not commenced	✓
Conflict of Interest Concern (Design, Department and Individual)		✓	Commenced; returned to queue under Council direction	✓
Inappropriate Use of Overtime Protocols Resulting in Unnecessary Costs		✓	Queued; investigation not commenced	✓
Investment Policy - Disclosure and Reporting Gap		✓	Commenced; returned to queue under Council direction	✓
Hourly Compensation for Specified Personnel		✓	Queued; investigation not commenced	✓
Sharing Personal Information		✓	Queued; investigation not commenced	✓
Inappropriate Use of City Vehicles		✓	Queued; investigation not commenced	✓
Alleged Preferential Approval of Residential Accessible Parking Privilege		✓	Queued; investigation not commenced	✓

Appendix B — Auditor General Charter and By-law Adherence Assessment

B.1 Purpose and Basis of Assessment

This appendix summarizes the Auditor General's assessment of the administration of, and adherence to, the governing requirements established under the City of Windsor Auditor General By-law and Auditor General Charter during 2026.

The assessment considers the governing instruments applicable during the year, including amendments approved by Council on April 27, 2026. It addresses the Office's mandate, authority, independence, accountability, reporting, operational responsibilities and the effects of Council-directed changes to the 2026 Work Plan.

The assessment distinguishes between responsibilities administered or fulfilled, responsibilities performed with limitations, and responsibilities not performed or materially restricted because of Council direction, resource constraints or reporting arrangements.

The assessment is based on Council resolutions, governance and operational records, work-plan implementation documentation, reporting history and activities completed or expected to be completed by December 31, 2026.

This assessment does not constitute an independent legal opinion concerning the governing instruments or the lawfulness of Council decisions. Professional standards conformity and quality assurance are addressed separately in Appendix C.

B.2 By-law and Charter Adherence Assessment

Governance requirement	Assessment	Summary of adherence and limitations
1. Mandate, purpose and scope	Materially constrained	The governing mandate remained established. Council-directed restrictions materially limited the Office's ability to exercise its broader risk-based assurance and investigative responsibilities.
2. Organizational independence and objectivity	Maintained with material limitations	The Auditor General retained professional judgment and substantive control over findings and conclusions. Council-directed scope restrictions and administrative reporting arrangements materially constrained the practical exercise of organizational independence.

3. Direct reporting and accountability to Council	Maintained with material limitations	Quarterly and other reporting processes continued. Council deferrals and Administration's agenda review process affected the timely consideration of certain reports and required communications. The Office has been operating under a Council approved Standards Limiting Framework since 2025 but an exit/mitigation program has yet to be defined.
4. Authority and access to information	Fulfilled	No material restrictions were identified concerning access to records, information, personnel or other resources necessary to undertake authorized work.
5. Annual work planning and execution	Materially constrained	The Office implemented the Council-approved and subsequently directed work plan. Broader risk-based planning and the practical ability to reprioritize work in response to emerging risks were materially constrained. The function was not able to define the majority of the workplan for 2026.
6. Audit, advisory and investigative responsibilities	Materially constrained	Selected advanced investigations and the Council-directed Transit Windsor review proceeded. Initiation, substantive advancement and reprioritization of other investigations were restricted following implementation of CR 144/2026. The two planned assurance projects needed to be cancelled to implement Council's direction.
7. Fraud and Waste Hotline responsibilities	Maintained with material limitations	Intake, administrative screening, communications and queue management continued. Substantive investigation and response capacity were materially restricted.
8. Findings follow-up and monitoring	Tracking maintained; validation not performed	The findings inventory and tracking records were maintained. Substantive follow-up and validation activities were not undertaken under the constrained operating arrangements.
9. Risk reporting and coordination	Materially constrained	Broader risk reporting and external auditor coordination were not undertaken. Fraud-related assessment, investigation and escalation capacity were materially restricted.

10. Resource sufficiency and disclosure	Administered with limitations	Resource and capacity limitations, including their consequences for mandate execution, were documented and communicated. The available resource envelope constrained the Office's ability to fulfill broader responsibilities.
11. Ethics, confidentiality and professional judgment	Fulfilled — no known material exceptions	No material exceptions were identified concerning ethical conduct, confidentiality or the Auditor General's professional responsibility for findings and conclusions.
12. Staffing, operations and delegation	Fulfilled	Personnel exercising delegated Auditor General powers were appropriately authorized and subject to applicable confidentiality requirements during 2026.
13. Charter governance and review	Completed with governance qualifications	The Auditor General reviewed the revised Charter following Council approval. The April 2026 amendment process proceeded without substantive advance consultation with the incumbent Auditor General.
14. Professional standards and quality assurance	Refer to Appendix	Applicable professional standards, quality assurance requirements, conformity and related limitations are assessed separately.

B.3 Material Limitations and Qualifications

Council-Directed Restrictions on Mandate Execution

On March 30, 2026, Council adopted Resolution CR 144/2026, directing the Auditor General to refocus all remaining hours within the approved work plan solely on a review of Transit Windsor policies and procedures. Formal notice was received on April 15, 2026.

Following implementation discussions, clarification communicated on April 26 indicated that Council intended the approach described as Option D in the Auditor General's implementation analysis, together with completion of work commenced before March 30.

The resulting operating arrangements concentrated remaining discretionary effort on the Transit Windsor review while allowing selected previously commenced investigations, minimum Office administration and certain governance and reporting activities to continue.

These arrangements materially restricted the Office's ability to initiate investigations, advance or reprioritize queued matters, undertake broader risk-based assurance activities and respond substantively to emerging allegations.

Fraud and Waste Hotline intake and administrative processing continued. However, the capacity to investigate allegations, assess emerging fraud risks and provide related assurance was significantly reduced.

Substantive findings validation, broader risk reporting and external auditor coordination were not performed during 2026. The findings inventory was maintained for continuity and future follow-up.

These responsibilities remained established within the governing framework notwithstanding their restriction or non-performance under the directed operating arrangements.

Organizational Independence and Reporting to Council

The Auditor General maintained professional responsibility for the conduct of engagements, findings, conclusions and reporting content throughout 2026.

However, the practical exercise of organizational independence and the direct reporting relationship with Council were affected by the operation of Council scheduling and Administration's agenda review process.

In February 2026, Council deferred consideration of several Auditor General reports, including investigation, contract, Charter and revised work-plan matters. Selected reports, primarily investigations, subsequently proceeded in March, with additional reports brought forward in June.

The Auditor General's requested May reporting was rescheduled to June. Other governance and transition-related communications were also affected by agenda scheduling and review. In September 2026, the Auditor General's Transition Plan, identified as a required communication, was deferred through the administrative agenda review process.

Administration's agenda review was the only established route available to the Auditor General for placing reports before Council.

Requests were also made concerning report wording and presentation, including more generalized descriptions of allegations, reductions in content and greater use of closed-session reporting. The Auditor General maintained substantive control over the findings, conclusions and reporting content.

These circumstances affected the timely communication of material governance matters and introduced significant limitations concerning the practical exercise of organizational independence, notwithstanding the Auditor General's continued professional objectivity.

Charter and By-law Governance

Council approved amendments to the Auditor General By-law and Charter on April 27, 2026.

The Auditor General had undertaken Charter-related review and prepared proposed revisions during November and December 2025. The subsequent April 2026 amendment process was undertaken and the Auditor General was not able to conduct a review of the revisions and current professional guidance prior to Council’s consideration of the revisions due to timing considerations.

Following Council approval, the Auditor General completed a structured review of the revised Charter against the governing framework and relevant professional standards. Matters identified for further consideration were retained in the Office's governance and transition working papers for a future Auditor General.

Reporting and Accountability at Year-End

Quarterly reporting and other accountability activities continued within the available capacity and directed operating arrangements. Q4 and year-end accountability reporting are expected to be completed.

The completion of these reports does not eliminate the limitations affecting the timing of earlier required communications or the substantive governance, assurance, investigative and monitoring activities not undertaken during the year.

B.4 Overall Assessment

The Auditor General substantially administered the governing requirements of the Auditor General By-law and Charter during 2026, within the Council-approved and subsequently directed operating arrangements.

The Office maintained established governance and accountability processes, access to information, confidentiality and delegation arrangements, and professional responsibility for its findings and conclusions. Quarterly and year-end reporting obligations were maintained, subject to final year-end completion.

However, Council-directed restrictions materially limited the Office's ability to execute its broader mandate, including risk-based assurance, investigations, findings follow-up, external auditor coordination and broader risk reporting.

Council scheduling and administrative agenda review arrangements also affected the timely communication of certain reports and material governance matters. These circumstances introduced significant limitations concerning the practical exercise of organizational independence and the direct reporting relationship with Council.

Overall Assessment: Governing requirements substantially administered; material limitations in mandate execution and reporting.

This conclusion distinguishes the Auditor General's administration of the governing framework from restrictions affecting the Office's ability to discharge its full responsibilities.

Professional standards conformity and quality assurance are assessed separately in Appendix C.

Appendix C — 2026 Professional Standards and Quality Assurance Assessment

C.1 Purpose and Basis of Assessment

This appendix summarizes the Auditor General's assessment of professional standards considerations and quality assurance activities during 2026, including material limitations affecting the Office's ability to demonstrate conformity with the IIA Global Internal Audit Standards.

The assessment considers:

- The original Council-approved 2026 Work Plan and associated resource and professional standards disclosures;
- Subsequent revisions undertaken by the Auditor General within the authority available at that time;
- The operational effects of Council Resolution CR144/2026;
- Professional standards communications received and acknowledged by Council; and
- The quality assurance and engagement practices maintained or not performed during 2026.

The assessment distinguishes between the application of professional standards to work undertaken, the Office's ability to fulfill function-wide standards requirements, and the communication of limitations to Council.

C.2 Professional Standards Assessment

Standards area	2026 assessment	Summary
Mandate and governance (6.1–6.3)	Material limitations	The mandate and governance framework remained established. Council-directed changes materially restricted the Office's ability to execute its broader responsibilities.
Organizational independence (7.1)	Maintained with material qualifications	Professional judgment and responsibility for engagement conclusions were maintained. Council-directed scope restrictions and reporting arrangements affected the practical exercise of organizational independence.
Governing body interaction and resources (8.1–8.2)	Disclosure maintained; resources constrained	Resource and mandate limitations were communicated through work-plan and governance reporting, including the June 2026 required communication acknowledged by Council.

Quality assurance programme (8.3, 12.1)	Material limitation in demonstrating conformity	The October 2025 Work Plan provided for an annual internal quality assessment within the existing Standards Limiting Framework. The January 2026 AG-revised plan reduced this activity to a limited roll-forward of the 2025 assessment, supported by an Auditor General assertion that no material changes had occurred. Following implementation of CR144/2026, the remaining function-wide assessment was cancelled and was not completed. Engagement-level quality controls continued for work performed.
External quality assessment (8.4)	Not yet conducted	The first external assessment was planned within the initial five-year cycle following adoption of the 2025 Standards, as disclosed in 2025. Completion of the assessment was not scheduled for 2026. Council received reports through 2025 and 2026 indicating the plan and requirement for this by the end of 2029.
Risk-based strategy and planning (9.1–9.4)	Planning maintained; execution materially constrained	Risk-based planning and subsequent Work Plan revisions were undertaken. The January revision sought to restore one assurance engagement, validation of 67 outstanding management action plans and capacity for one or two additional investigations. Implementation of CR144/2026 subsequently cancelled these planned activities and the remaining 2026 risk assessment and planning work.
Coordination and reliance (9.5)	Not performed	Planned coordination with the City's external auditor was not undertaken during 2026 because the remaining available capacity was redirected under CR144/2026.
Resource management (10.1–10.3)	Material limitations	Financial, human and technological resources were administered within the approved operating arrangements. The limited resource envelope and subsequent redirection of available capacity under CR144/2026 materially restricted the Office's ability to execute its risk-based Work Plan and fulfil certain function-wide professional standards responsibilities.
Communication and escalation (11.1–11.5)	Maintained with limitations	Professional communication requirements continued to be applied to reports and other communications issued by the Office. However, the timing and advancement of certain reports and required communications through the Council reporting process were constrained,

		affecting the timely communication of some results and matters requiring Council attention.
Performance and quality monitoring (12.1–12.3)	Partially maintained	Engagement-level supervision, evidence review and quality controls continued for work performed. The October 2025 Work Plan provided for an annual internal quality assessment, which was reduced in the January 2026 AG-revised plan to a limited roll-forward of the 2025 assessment, supported by an intended Auditor General assertion of no material changes. Following implementation of CR144/2026, the remaining assessment activity was cancelled. No function-wide internal quality assessment was completed for 2026, materially limiting the Office's ability to demonstrate conformity with applicable quality assurance requirements.
Engagement planning, execution and communication (13–15)	Maintained for work performed	Applicable engagement planning, evidence-gathering, supervision, documentation and communication requirements continued to be applied to assurance and investigative work performed. Council-directed restrictions limited which engagements could be undertaken or completed but did not change the professional requirements applied to work performed. The Transit Windsor policy and procedure review was undertaken as an advisory/hybrid engagement rather than a conventional assurance audit, with its nature and limitations identified in the resulting communication.
Implementation follow-up (15.2)	Not performed	The October 2025 Work Plan deferred findings follow-up within the Standards Limiting Framework. The January 2026 AG-revised plan restored validation of 67 outstanding management action plans. Following implementation of CR144/2026, this work was cancelled as remaining capacity was redirected to the Transit Windsor review. An inventory of outstanding findings was prepared to support transition, but implementation validation was not undertaken in 2026.

C.3 Material Professional Standards Considerations

Resource Limitations and Risk-Based Assurance Coverage

The October 2025 Council-approved Work Plan established a constrained programme within the Standards Limiting Framework, with limitations in risk-based assurance coverage, investigations and findings follow-up.

The January 2026 Auditor General revisions sought to recover selected assurance capacity through efficiencies in Hotline administration and reductions in planned governance compliance activities. These revisions restored a conflict-of-interest assurance engagement, validation of 67 outstanding management action plans and capacity for one or two additional investigations, while introducing further trade-offs in other planned activities.

Following implementation of CR144/2026, remaining capacity was redirected to the Transit Windsor policy and procedure review, with limited provision for completion of substantially advanced investigations. Other planned assurance, follow-up and investigative activities could not proceed.

Accordingly, the Office maintained a risk-informed planning process, but material limitations remained in its ability to execute the risk-based assurance programme and provide the coverage contemplated by the professional standards.

Quality Assurance and Improvement Program

The original Council-approved 2026 Work Plan provided for an annual internal quality assessment and related reporting under the Quality Assurance and Improvement Program (QAIP), within the constraints disclosed through the Standards Limiting Framework.

Effective January 1, 2026, the Auditor General revised the Work Plan to reallocate resources toward selected assurance, findings follow-up and investigative activities. As part of that revision, the planned annual internal quality assessment was reduced to a limited roll-forward of the 2025 assessment. The intended approach was to rely on the previous assessment, supported by an Auditor General assertion that no material changes had occurred, rather than repeat the full assessment.

Following implementation of Council Resolution CR144/2026, the remaining function-wide quality assessment activity was cancelled. Accordingly, neither the originally planned assessment nor the limited January-revised roll-forward was completed for 2026.

The cancellation was not treated as a routine postponement. Retrospective completion by a successor Auditor General may not be practicable because the incoming office may not have access to all personnel, contemporaneous knowledge, supporting evidence and operating circumstances necessary to assess the 2026 function reliably.

Engagement-level supervision, evidence review and quality controls continued for work undertaken. However, these activities do not substitute for the planned function-wide internal quality assessment.

The absence of the 2026 internal quality assessment represents a material limitation in the Office's ability to demonstrate conformity with applicable quality assurance requirements.

External Quality Assessment

The Office adopted the IIA Global Internal Audit Standards effective in 2025 and therefore an indepdente external assessment is required before the end of 2029.

The Office had not undergone an external quality assessment under the 2025 Global Internal Audit Standards. The first assessment was contemplated within the applicable five-year cycle, as previously disclosed. An external quality assessment was not scheduled for 2026, and its absence during the reporting period is not characterized as an overdue assessment.

Organizational Independence and Engagement Quality

The Auditor General retained responsibility for professional judgments, engagement methodologies, findings and conclusions throughout 2026. Applicable engagement-level supervision, evidence review and quality controls continued for work performed.

However, Council-directed restrictions on the scope and allocation of the Office's remaining work, together with limitations affecting the advancement and timing of certain reports and required communications, materially constrained the practical exercise of the Office's mandate and organizational independence.

These limitations did not, in themselves, establish that the professional judgments or conclusions reached in completed engagements were compromised. Nevertheless, they affected the Office's ability to independently determine and execute its risk-based work programme and communicate certain matters to Council in a timely manner.

Findings Follow-Up and Coordination

The October 2025 Council-approved Work Plan deferred validation of outstanding management action plans within the Standards Limiting Framework. The January 2026 Auditor General revisions restored planned validation of 67 outstanding management action plans. Following implementation of CR144/2026, this activity was cancelled as the remaining capacity was redirected to the Transit Windsor policy and procedure review.

An inventory of outstanding findings and management action plans was subsequently prepared to support the transition of the Auditor General function. This work preserved information for future consideration but did not constitute independent validation of implementation or resolution of the outstanding findings.

Planned coordination with the City's external auditor was also not undertaken during 2026 because the remaining available capacity was redirected. This activity was not separately cancelled by Council.

Consequently, material limitations remained in the Office's ability to confirm implementation of recommendations and undertake planned coordination activities. These matters are identified for consideration by a successor Auditor General, subject to that office's independent assessment of priorities and available resources.

C.4 Communication of Limitations to Council

The Auditor General communicated the limitations affecting the Office's ability to fulfil its mandate and demonstrate conformity with applicable professional standards through the Standards Limiting Framework accompanying the October 2025 Council-approved 2026 Work Plan.

Following the subsequent revisions to the Work Plan and implementation of CR144/2026, the Auditor General provided a further required communication dated June 4, 2026, entitled *Required Communication – Auditor General 2026 Work Plan Implementation Update*.

Through CR292/2026, Council received the memorandum for information and acknowledged the operational implementation state described in the communication.

Council's acknowledgment confirmed receipt and recognition of the disclosed circumstances. It did not, in itself, remedy the identified limitations, establish conformity with professional standards or constitute approval of any departure from those standards.

The limitations and their implications are therefore reflected in the Office's year-end professional standards assessment.

C.5 Overall Assessment

The Auditor General continued to apply the relevant professional standards to engagements and other work performed during 2026, including engagement planning, supervision, evidence evaluation, documentation and reporting.

However, the Office's ability to demonstrate function-wide conformity with the Global Internal Audit Standards was materially limited. The October 2025 Council-approved Work Plan established a constrained programme under the Standards Limiting Framework. The January 2026 Auditor General revisions reallocated available resources toward selected assurance, findings follow-up and investigative activities, introducing further trade-offs in planned governance and quality assurance activities. Shortly thereafter, following implementation of CR144/2026, the remaining capacity was redirected principally to the Transit Windsor review, preventing completion of several planned activities, including the limited internal quality assessment.

These circumstances materially affected risk-based assurance coverage, findings follow-up, coordination and function-wide quality assurance. The limitations were communicated to Council through the Standards Limiting Framework and the June 4, 2026 required communication.

Accordingly, the Office does not make an unqualified assertion of conformity with all applicable Global Internal Audit Standards for 2026.

Overall assessment: Professional standards applied to work performed; material limitations in function-wide conformity, quality assurance and mandate execution.

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 142/2026

Subject: Appointment of Hearing Officers Pursuant to Administrative Penalty By-law 184-2025 - City Wide

Reference:

Date to Council: December 7, 2026
Author: Wira Vendrasco
City Solicitor
(519) 255-6100 x6375
wvendrasco@citywindsor.ca
Legal Services, Real Estate and Risk Management
Report Date: 11/20/2026
Clerk's File #: SR/12397

To: Mayor and Members of City Council

Recommendation:

That Council **APPOINT** Roland Schwalm, and Sarah Jacobs as Hearing Officers in accordance with s.35 By-law 184-2025, being a By-law to Establish the Administrative Penalties in the City of Windsor, for the period of January 1, 2027 to December 31, 2030, on the terms and conditions stated in this report, and that the Chief Administrative Officer and City Clerk **BE AUTHORIZED** to execute the contracts satisfactory in form and content to the City Solicitor and financial content to the City Treasurer.

Executive Summary:

N/A

Background:

The City initially implemented the Administrative Monetary Penalty System (AMPS) for the enforcement Parking By-law 9023 in 2013 under the provisions of the Municipal Act, 2001 as amended ("Municipal Act"). In 2025 the AMPS program was expanded to include red light camera offences as authorized by the provisions of the Highway Traffic Act, as amended ("Highway Traffic Act") with the passage of By-law 184-2025. The AMPS process under both of these statutes requires the appointment of Hearing Officers to adjudicate disputes of about parking by-law and red-light camera violations.

Under AMPS, an appeal of a parking or red-light camera ticket is first heard by a Screening Officer, who is a municipal employee. Decisions of the Screening Officer may be appealed to a Hearing Officer. The Hearing Officer must provide the person requesting the appeal an opportunity to be heard, and may cancel, affirm, or vary the decision of the Screening Officer, upon such grounds as are set out in the by-law. The decision of the Hearing Officer is final.

The Hearing Officer exercises a delegated power of decision. This means that Council has authorized the Hearing Officer to make decisions prescribing the legal rights, powers, privileges, immunities, duties or liability on any person filing an appeal of a parking or red-light camera ticket.

By-law 184-2025 requires that Hearing Officer candidates be qualified by having knowledge and experience in administrative law, that their appointment be made by Council upon the recommendation of the City Solicitor, that City employees, Council Members are ineligible for such appointment, and that the term of the appointment corresponds with the term of Council. Hearing Officers are independent of Council, are governed by the policies and procedures developed to prevent interference in the administration of AMPS and are free of conflicts of interest. This does not prevent the Hearing Officers from consulting with the City Solicitor.

Discussion:

The term of the current Hearing Officers will expire on December 31, 2026. Solicitation for new Hearing Officers was done by Expression of Interest #141-26 Hearing Officer Administrative Penalty By-law 184-2025, issued September 25, 2026, and closed October 14, 2026. This was sent to all members of the Essex Law Association. Six candidates submitted applications. After review of the submissions the City Solicitor in consultation with the Manager of Transportation Operations selected Roland Schwalm, and Sarah Jacobs to be the Hearing Officers, as they were the only experienced candidates. Mr. Schwalm is currently a Hearing Officer for Windsor, while Miss Jacobs has been a Hearing Officer for other municipalities.

The arrangement between the City and Roland Schwalm, and Sarah Jacobs will be formalized by a contract. The terms and conditions of the contract will provide that the duration of the contract will be January 1, 2027, to December 31, 2030; payment will be $250.00 (plus applicable HST) per hour of service. This represents a continuation of the current rate compensation for this position. Support services such a hearing room, and computer access will be provided by the City through Transportation Services of the Public Works Operations Division.

Risk Analysis:

A critical component of AMPS under the Municipal Act and the Highway Traffic Act is the appointment of Hearing Officers to adjudicate disputes about parking by-law and red-light camera violations. With the end of the term of the current Hearing Officers scheduled for December 31, 2026 it is important to have the new Hearing Officers appointed by Council. Appointment of the Hearing Officers for 2027 to 2030 ensures the continuation of the orderly enforcement of parking and the red-light camera offences.

Climate Change Risks:

Climate Change Mitigation

N/A

Climate Change Adaptation

N/A

Financial Matters:

All costs associated with contracted Hearing Officers are charged to the red-light camera and parking enforcement operating budgets included in Dept ID 0165210 (Transportation Enforcement). The total annual projected cost for legal services related to Hearing Officers is $97,690 (or approximately 384 hours of service at $250, plus applicable HST). The 2026 budget for Hearing Officer legal services is $93,465. There is sufficient budget in the overall Transportation Enforcement budget to fund the estimated shortfall of $4,225 and a variance is not expected.

Consultations:

Bill Kralovensky, Manager of Transportation Operations
Kristen Karam, Financial Planning Administrator

Conclusion:

This report deals with the timely appointment of Hearing Officers for the AMPS implemented for the enforcement of the Parking By-law and redlight camera offences under the Highway Traffic Act.

Approvals:

Name	Title
Wira H.D. Vendrasco	City Solicitor
Andrew Daher	Commissioner, Corporate Services
David Simpson	Commissioner, Infrastructure Services and City Engineer
Dave Soave	Manager, Strategic Operating Budget Development and Control
Janice Guthrie	Commissioner, Finance and City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 140/2026

Subject: By-law to Authorize Local Improvement Special Charges on Baseline Road (7th Concession Road to 8th Concession Road) - Ward 9

Reference:

Date to Council: December 7, 2026
Author: Joseph Bressan
Engineer II
(519) 255-6100 Ext. 6119
jbressan@citywindsor.ca
Design – Engineering, Infrastructure Services

Report Date: 11/19/2026
Clerk's File #: AB2026

To: Mayor and Members of City Council

Recommendation:

I. That City Council **PASS** By-law xx for the imposition of special charges on lots abutting on, or immediately benefiting from, the local improvement work completed under By-law 151-2020 on Baseline Road from 7th Concession Road to 8th Concession Road, in accordance with Section 30 of Ontario Regulation 586/06 ("O. Reg. 586/06"), made under the *Municipal Act 2001*.

Executive Summary:

N/A

Background:

Local Improvement Charges By-law 151-2020 authorized the construction of a new sanitary sewer and sanitary private drain connections on Baseline Road from 7th Concession Road to 8th Concession Road. Construction was substantially completed in 2024 under Tender 51-23.

A local improvement roll has been prepared in accordance with Section 20 of O. Reg. 586/06, setting out the cost of the work and special charges (as an equally divided annual payment or in a lump sum payment), to all lots abutting on or immediately benefiting from the said local improvement work.

Notice of the Committee of Revision hearing was mailed to sixty-five (65) property owners in May 2026 for the purpose of hearing objections to the proposed special charges. Property owners were required to file any objections no later than July 23, 2026, being seven (7) days before the hearing date. Two objections were received

within the required notice period, and the Committee of Revision hearing was held on July 30, 2026.

Discussion:

On July 30, 2026, the Committee of Revision heard objections from two (2) of the sixty-five (65) property owners being assessed under the Baseline local improvement as follows:

Objection Number 1

The first objection was submitted by the owner of a property fronting both Cabana Road East and Baseline Road.

The owner expressed a preference to obtain future sanitary servicing from Cabana Road East when such servicing becomes available. As the new sanitary sewer connection under the Baseline Road local improvement was installed at the rear of the property, the owner expressed concerns regarding the considerable distance required to service a future building and requested relief from the associated local improvement charges.

Administration advised that payment of the Baseline Road local improvement charges would deem the property serviced. Administration further advised that, when sanitary sewers are extended along Cabana Road East in the future, no mainline sanitary sewer servicing charges would be charged. It was further explained that deferring payment until future servicing becomes available along Cabana Road East would likely result in substantially higher costs. Following this discussion, the owner indicated satisfaction with proceeding with payment of the Baseline Road local improvement charges at this time.

Following consideration of the objection, the Committee of Revision confirmed the special charge as assessed. The property owner was advised that payment of the Baseline Road local improvement charge would deem the property serviced, and not subject to a future Cabana Road East mainline sanitary sewer charge.

Objection Number 2

The second objection was submitted by a property owner who expressed concerns regarding the cost burden associated with the local improvement.

The owner indicated that the property had been recently purchased and that, despite the fact he was aware of the local improvement, he was unclear on the difference between the local improvement assessment for the municipal sanitary sewer works within the public right-of-way and the private costs required to decommission the existing septic system and connect the dwelling to the new sanitary sewer service. Administration provided clarification regarding the separate costs and processes associated with the municipal sanitary sewer works within the public right of way and the work required on private property.

Following consideration of the objection, the Committee directed Administration to provide clarification to the property owner regarding available payment options and other matters related to the local improvement charges. Administration has completed this outreach, and no further concerns have been identified by the property owner.

The Baseline Road local improvement has been completed in accordance with O. Reg. 586/06, made under the *Municipal Act 2001.* The City Treasurer has certified the prepared local improvement roll.

Section 30 of O. Reg. 586/06 requires the municipality, after the Treasurer has certified the local improvement roll under Section 21 or 29 of the Regulation, to pass a special charges by-law imposing the applicable special charge on each lot set out in the roll. Accordingly, Administration recommends that Council pass the proposed special charges by-law.

Risk Analysis:

There are no anticipated tariff impacts associated with the passing of this by-law.

Climate Change Risks:

Climate Change Mitigation

N/A

Climate Change Adaptation

N/A

Financial Matters:

The final cost of the local improvement, totalling $1,803,617.64 is outlined in the attached Appendix A - Statement of Cost of the Work.

The City's share of the total cost is $1,148,840.27, inclusive of non-recoverable HST, and was funded from capital project 7171002 - Local Improvement Program Infrastructure.

The property owners' share (65 properties) of the total cost is $654,777.37. The special charge of this total applicable to each property is set out in the attached Appendix B - Local Improvement Special Assessment Roll, as certified by the City Treasurer.

Property owners may make a single payment in accordance with Section 31 of O. Reg. 586/06 or pay the applicable annual amounts amortized over a period of ten (10) or twenty (20) years.

Where a payment term is requested, interest is calculated based on the applicable construction loan rate offered through Infrastructure Ontario at the time the work is completed. An additional percentage is added to reflect the city's cost of providing lending services being plus 2% for a 10-year term or 4% for a 20-year term. For purposes of this project the quoted rates to residents were 5.60% and 8.35% for a 10-

year and 20-year term respectively. There were no requests for a 20-year amortization period.

Consultations:

Kathy Buis - Financial Planning Administrator

Adam Mourad – Engineer III Design Standards Lead (A)

Spencer Hsu – Legal Counsel

Mike Dennis – Manager, Capital Planning and Reserves

Stacey McGuire – Executive Director of Operations / Deputy City Engineer (A)

Conclusion:

Construction of the local improvement work is now complete, and Administration recommends that local improvement special charges By-Law be passed.

Planning Act Matters:

N/A

Approvals:

Name	Title
Patrick Robitaille	Manager of Design
Colleen Middaugh	Executive Director of Engineering / Deputy City Engineer (A)
David Simpson	Commissioner, Infrastructure Services and City Engineer
Wira Vendrasco	City Solicitor
Rachel Chesterfield	Manager, Performance Measurement and Business Case Development
Janice Guthrie	Commissioner, Finance and City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

1 Appendix A - Statement of Cost of the Work
2 Appendix B - Local Improvement Special Assessment Roll

STATEMENT OF COST OF THE WORK

The following is a construction report for the installation of sanitary sewers, sanitary private drain connections, and restoration at the following location:

Location	From	To
BASELINE ROAD	**7TH CONCESSION ROAD**	**8TH CONCESSION ROAD**

The final cost is made up as follows:

Supply and install Sanitary Sewer	$1,431,193.50
Supply and install Sanitary Private Drain Connections	$260,772.00
Non-Recoverable HST	$29,781.98
Engineering, administration, and preparation of assessment	$81,870.16
TOTAL	**$1,803,617.64**

The total abutting frontage is 2251.85 metres, from which 318.64 metres are being deducted for public right-of-way frontage and previously serviced properties, and from which 94.79 metres are being deducted for properties not requiring servicing, leaving a total abutting frontage of 1838.42 metres, which is equal to the assessable frontage.

The rate per metre frontage for the sanitary sewers as per the Local Improvement Policy (CR 431/2020) is:	$234.32
The rate for each sanitary private drain connection is:	$2,947.28
The owner's share of the cost is:	$654,777.37
The City's share of the cost is $1,148,840.27 and is made up as follows:	
Public right-of-way frontage	$1,148,840.27
TOTAL	**$1,803,617.64**

Annual charges based on 10-year interest at 5.60% are as follows:

Annual cost per metre frontage for sanitary sewers as per the Local Improvement Policy	$31.24
Annual cost per sanitary private drain connection	$392.89

Annual charges based on 20-year interest at 8.35% are as follows:

Annual cost per metre frontage for sanitary sewers as per the Local Improvement Policy	$24.49
Annual cost per sanitary private drain connection	$308.05

This is to certify that the lifetime of this work is not less than 20 years.

le, M.Sc.(Eng), P. Eng.
Manager of Design
Office of the Commissioner of Infrastructure Services

Janice Guthrie
Janice Guthrie
Commissioner Finance/City Treasurer

Local Improvement Special Assessment Roll
Sanitary Sewer, Sanitary PDC & Restoration
Project: **Baseline Road**
From: **7th Concession Road**
To: **8th Concession Road**

Item Number	Property Address	Roll Number	Legal Description	Mailing Address		Frontage (ft)	Frontage (m)	Flankage (m)	Adjustments (m)	Assessible Frontage for Residents (m)	Total Commuted Charge - Sanitary Sewer	Total Commuted Charge - Sanitary PDC	Total Commuted Charge	Total Annual Charge* (10-Yr)	Total Annual Charge** (20-Yr)
1	2955 Cabana Road East	090-010-02600-0000	CON 7 GORE 17 WPT;PT BASE LINE RD (CLOSED);RP 12R17753 PART 1; CORNER;85116.00SF 608.20FR	9688 CHESTNUT DR	WINDSOR ON N8R 1G8	0.00	0.00	195.82	-165.82	30.00	$7,029.68	$5,894.56	$12,924.24	$1,722.86	~~$1,350.83~~
2	3155 Cabana Road East	090-010-02700-0000	CON 7 PT GORE LOT 17;RP 12R7351 PART 1 PART 2; ON ANG; 1.20AC 210.61FR	303 GRANADA AVE	WINDSOR ON N9E 1M7	221.03	67.37	0.00	-37.37	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
3	3245 Cabana Road East	090-010-02800-0000	CON 7 PT LOT GORE 17;RP 12R7351 PART 3 PART 4;FORM 2 ON FILE 100% SEPARATE; ON ANG; 1.50AC 210.62FR	RR 1 3245 CABANA RD E	WINDSOR ON N8V 0A5	221.03	67.37	0.00	-37.37	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
4	3325 Cabana Road East	090-010-02900-0000	CON 7 GORE 17 WPT; ON ANG; 0.99AC 120.25FR	3325 CABANA RD E	WINDSOR ON N9A 6J3	125.30	38.19	0.00	-8.19	30.00	$7,029.68	$8,841.84	$15,871.52	$2,115.75	~~$1,658.88~~
5	3393 Cabana Road East (3380,3410 Baseline Road)	090-010-03000-0000	CON 7 GORE 17 WPT;RP 12R8920 PARTS 1 TO 3; 2.08AC 212.00FR 427.11D	1065 WAVERLY ST	WINDSOR ON N8X 4X1	220.34	67.16	0.00	-37.16	30.00	$7,029.68	$8,841.84	$15,871.52	$2,115.75	~~$1,658.88~~
6	3460 Baseline Road	090-010-07400-0000	CON 7 PT GORE LOT 17;RP 12R8956 PART 2; ON ANG; 102.46FR 202.80D	RR 1 3500 BASELINE RD	WINDSOR ON N9A 6J3	102.46	31.23	0.00	-1.23	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
7	3500 Baseline Road	090-010-07300-0000	CON 7 GORE 17 PT; ON ANG; 91.30FR	RR 1 STN A 3500 BASELINE RD	WINDSOR ON N9A 6J3	91.30	27.83	0.00	0.00	27.83	$6,520.79	$2,947.28	$9,468.06	$1,262.14	~~$989.60~~
8	3520 Baseline Road	090-010-07200-0000	CON 7 GORE 17 WPT; ON ANG; 89.00FR	3520 BASELINE RD	WINDSOR ON N9A 6J3	89.00	27.13	0.00	0.00	27.13	$6,356.52	$2,947.28	$9,303.80	$1,240.24	~~$972.43~~
9	3530 Baseline Road	090-010-07100-0000	CON 7; PT LOT 17; ON ANG	3530 BASELINE RD	WINDSOR ON N8V 0A3	85.60	26.09	0.00	0.00	26.09	$6,113.68	$2,947.28	$9,060.96	$1,207.87	~~$947.05~~
10	3550 Baseline Road	090-010-07000-0000	CON 7 GORE 17 WPT; ON ANG; 81.42FR	RR 1 STN A 3550 BASELINE RD	WINDSOR ON N9A 6J3	81.42	24.82	0.00	0.00	24.82	$5,815.14	$2,947.28	$8,762.42	$1,168.07	~~$915.84~~
11	3570 Baseline Road	090-010-06900-0000	CON 7 GORE 17 WPT; ON ANG; 78.25FR	RR 1 3570 BASELINE RD	WINDSOR ON N9A 6J3	78.25	23.85	0.00	0.00	23.85	$5,588.73	$2,947.28	$8,536.01	$1,137.89	~~$892.18~~
12	3640 Baseline Road	090-010-06800-0000	CON 7 GORE 17 WPT; IR; ON ANG; 75.42FR	RR 1 3640 BASELINE RD	WINDSOR ON N9A 6J3	75.42	22.99	0.00	0.00	22.99	$5,386.61	$2,947.28	$8,333.89	$1,110.95	~~$871.05~~
13	3664 Baseline Road	090-010-06700-0000	CON 7 GORE 17 WPT;RP 12R6362 PART 2; ON ANG; 73.33FR	RR 1 3664 BASELINE RD	WINDSOR ON N9A 6J3	73.33	22.35	0.00	0.00	22.35	$5,237.34	$2,947.28	$8,184.62	$1,091.05	~~$855.45~~
14	3676 Baseline Road	090-010-06600-0000	CON 7 GORE 17 WPT;RP 12R6362 PART 1; L-SHPD; 72.34FR	3676 BASELINE RD	WINDSOR ON N8V 0A3	72.34	22.05	0.00	0.25	22.30	$5,225.21	$2,947.28	$8,172.49	$1,089.43	~~$854.18~~
15	3716 Baseline Road	090-010-06500-0000	CON 7 GORE 17 WPT; NRS-FR; 1.20AC 164.00FR	3716 BASELINE RD	WINDSOR ON N9A 6J3	164.00	49.99	0.00	-19.99	30.00	$7,029.68	$5,894.56	$12,924.24	$1,722.86	~~$1,350.83~~
16	3760 Baseline Road	090-010-06400-0000	CON 7 PT EPT GORE LOT 17;RP 12R3661 PART 1; NRS-FR; 76.31FR	RR 1 3760 BASELINE RD	WINDSOR ON N9A 6J3	76.31	23.26	0.00	0.00	23.26	$5,450.18	$2,947.28	$8,397.46	$1,119.42	~~$877.70~~
17	0 Cabana Road East	090-010-04400-0000	CON 7 GORE 17 EPT;RP 12R3661 PARTS 2 3 4 & 6; L-SHPD; 3.00AC 258.85FR	3735 CABANA RD E	WINDSOR ON N9A 6J3	20.00	6.10	0.00	23.90	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
18	3770 Baseline Road	090-010-06300-0000	CON 7 PT E PT GORE LOT 17;RP 12R3661 PART 5;16762.50SF 111.75FR 150.00D	3770 BASELINE RD	WINDSOR ON N9A 6J3	111.75	34.06	0.00	-4.06	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
19	3800 Baseline Road	090-010-06200-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 1; IRREG; 98.43FR 208.00D	RR 1 3800 BASELINE RD	WINDSOR ON N9A 6J3	98.43	30.00	0.00	0.00	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
20	3850 Baseline Road	090-010-06100-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 2; IRREG; 98.43FR 208.00D	RR 1 3850 BASELINE RD	WINDSOR ON N9A 6J3	98.43	30.00	0.00	0.00	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
21	3900 Baseline Road	090-010-06000-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 3;20072.00SF 96.50FR 208.00D	3900 BASELINE RD	WINDSOR ON N9A 6J3	96.50	29.41	0.00	0.00	29.41	$6,892.18	$2,947.28	$9,839.46	$1,311.65	~~$1,028.41~~
22	3950 Baseline Road	090-010-05900-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 4; IRREG; 98.43FR 208.00D	3950 BASELINE RD	WINDSOR ON N9A 6J3	98.43	30.00	0.00	0.00	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
23	4020 Baseline Road	090-010-05800-0000	CON 7 PT GORE LOT 17;RP 12R12847 PARTS 5 & 10; IRREG; 87.05FR	RR 1 4020 BASELINE RD	WINDSOR ON N9A 6J3	87.05	26.53	0.00	0.00	26.53	$6,217.24	$2,947.28	$9,164.52	$1,221.68	~~$957.87~~
24	4030 Baseline Road	090-010-05700-0000	CON 7 PT GORE LOT 17;RP 12R12847 PARTS 11 & 12;26752.96SF 128.62FR 208.00D	RR 1 4030 BASELINE RD	WINDSOR ON N9A 6J3	128.62	39.20	0.00	-9.20	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
25	4070 Baseline Road	090-010-05600-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 6;20072.00SF 96.50FR 208.00D	4070 BASELINE RD	WINDSOR ON N8V 0A8	96.50	29.41	0.00	0.00	29.41	$6,892.18	$2,947.28	$9,839.46	$1,311.65	~~$1,028.41~~
26	4100 Baseline Road	090-010-05500-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 7;20473.44SF 98.43FR 208.00D	RR 1 4100 BASELINE RD	WINDSOR ON N9A 6J3	98.43	30.00	0.00	0.00	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
27	4130 Baseline Road	090-010-05400-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 8;20072.00SF 96.50FR 208.00D	4130 BASELINE RD	TECUMSEH ON N9A 6J3	96.50	29.41	0.00	0.00	29.41	$6,892.18	$2,947.28	$9,839.46	$1,311.65	~~$1,028.41~~
28	4160 Baseline Road	090-010-05300-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 9;20072.00SF 96.50FR 208.00D	4160 BASELINE RD	WINDSOR ON N9A 6J3	96.50	29.41	0.00	0.00	29.41	$6,892.18	$2,947.28	$9,839.46	$1,311.65	~~$1,028.41~~
29	4475 Baseline Road	090-010-11200-0000	CON 7 N PT LOT 16 PLAN 1523;L EPT 10; CORNER; 80.00FR 115.00D	4475 8TH CONCESSION	MAIDSTONE ON N0R 1K0	80.00	24.38	0.00	0.00	24.38	$5,713.72	$2,947.28	$8,661.00	$1,154.55	~~$905.24~~
30	4441 Baseline Road	090-010-11100-0000	CON 10 N PT LOT 16 PLAN;1523 L MID PT 10; 8970.00SF 78.00FR 115.00D	RR 1 4441 BASELINE RD	WINDSOR ON N9A 6J3	78.00	23.77	0.00	0.00	23.77	$5,570.88	$2,947.28	$8,518.16	$1,135.51	~~$890.31~~
31	4489 Baseline Road	090-010-11000-0000	CON 7 N PT LOT 16;PLAN 1523 W PT LOT 10;12650.00SF 110.00FR 115.00D	RR 1 4489 BASELINE RD	WINDSOR ON N9A 6J3	110.00	33.53	0.00	-3.53	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
32	4245 Baseline Road	090-010-10800-0000	PLAN 1523 LOT 9; ON ANG; 129.00FR	RR 1 4245 BASELINE RD	WINDSOR ON N9A 6J3	129.00	39.32	0.00	-9.32	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
33	4185 Baseline Road	090-010-10700-0000	PLAN 1523 E PT LOT 8 R-P;RP 12R3462 PART 2; ON ANG; 75.00FR	4185 BASELINE RD	WINDSOR ON N8V 0A2	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
34	4175 Baseline Road	090-010-10600-0000	PLAN 1523 W PT LOT 8;RP 12R3462 PART 1; ON ANG; 75.00FR	4175 BASELINE RD	WINDSOR ON N8V 0A2	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
35	4145 Baseline Road	090-010-10500-0000	CON 7 N PT LOT 16 PLAN 1523;LOT 7; ON ANG; 150.00FR	4145 BASELINE RD	WINDSOR ON N8V 0A2	150.00	45.72	0.00	-15.72	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
36	4105 Baseline Road	090-010-10400-0000	PLAN 1523 E PT LOT 6;RP 12R8769 PART 2; ON ANG; 75.00FR	RR 1 4105 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
37	4095 Baseline Road	090-010-10300-0000	CON 7 N PT LOT 16;PLAN 1523 PT W PT LOT 6;RP 12R8769 PART 1; IRREG; 75.00FR	4095 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
38	4085 Baseline Road	090-010-10200-0000	PLAN 1523 LOT 5;RP 12R6237 PART 2; ON ANG; 75.00FR	RR 1 4085 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
39	4055 Baseline Road	090-010-10100-0000	CON 7 N PT LOT 16;PLAN 1523 PT LOT 5;RP 12R6237 PART 1; ON ANG; 75.00FR	RR 1 4055 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
40	4035 Baseline Road	090-010-10000-0000	PLAN 1523 W PT LOT 4;RP 12R5322 PART 2; ON ANG; 0.34AC 75.00FR	4035 BASELINE RD	WINDSOR ON N8V 0A2	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
41	3985 Baseline Road	090-010-09900-0000	CON 7 N PT LOT 16;PLAN 1523 PT LOT 4;RP 12R5322 PART 1; ON ANG; 0.33AC 75.00FR	3985 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
42	3965 Baseline Road	090-010-09800-0000	PLAN 1523 LOT 3; ON ANG; 150.00FR	1952 RICHARDSON RD	NANAIMO BC V9X 1C1	150.00	45.72	0.00	-15.72	30.00	$7,029.68	$5,894.56	$12,924.24	$1,722.86	~~$1,350.83~~
43	3915 Baseline Road	090-010-09700-0000	CON 7 N PT LOT 16 PLAN 1523;LOT 2; ON ANG; 150.00FR	7066 SMITH INDUSTRIAL DR	AMHERSTBURG ON N0R 1J0	150.00	45.72	0.00	-15.72	30.00	$7,029.68	$5,894.56	$12,924.24	$1,722.86	~~$1,350.83~~
44	3855 Baseline Road	090-010-09600-0000	CON 7 PT LOT 16;PLAN 1523 PT LOT 1;RP 12R10105 PART 2; ON ANG; 0.33AC 75.00FR 186.73D	RR 1 3855 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
45	3825 Baseline Road	090-010-09500-0000	PLAN 1523 PT LOT 1;RP 12R10105 PART 1; ON ANG;17175.00SF 75.00FR	RR 1 3825 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
46	3765 Baseline Road	090-010-09400-0000	PLAN 1519 LOT 20; IR; ON ANG; 0.67AC 85.00FR	RR 1 3765 BASELINE RD	WINDSOR ON N9A 6J3	85.00	25.91	0.00	0.00	25.91	$6,070.83	$2,947.28	$9,018.11	$1,202.16	~~$942.57~~
47	3745 Baseline Road	090-010-09300-0000	PLAN 1519 LOT 19; ON ANG; 0.78AC 100.42FR	3745 BASELINE RD	WINDSOR ON N8V 0A2	100.42	30.61	0.00	-0.61	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~

48	3685 Baseline Road	090-010-09200-0000	PLAN 1519 LOT 18; ON ANG; 0.84AC 101.04FR	RR 1 STN A 3685 BASELINE RD	WINDSOR ON N8V 0A2	101.04	30.80	0.00	-0.80	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
49	3665 Baseline Road	090-010-09100-0000	PLAN 1519 LOT 17; ON ANG; 0.86AC 100.00FR	RR 1 3665 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
50	3635 Baseline Road	090-010-09000-0000	PLAN 1519; PT LOT 16; RP 12R27664; PART 2	3635 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
51	3605 Baseline Road	090-010-08900-0000	PLAN 1519 LOT 15; ON ANG; 0.86AC 100.00FR	3605 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
52	3567 Baseline Road	090-010-08800-0000	PLAN 1519 LOT 14; 0.87AC 100.00FR 378.00D	3567 BASELINE RD	WINDSOR ON N8V 0A2	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
53	3525 Baseline Road	090-010-08700-0000	PLAN 1519 LOT 13; 0.87AC 100.00FR 378.00D	RR 1 3525 BASELINE RD	WINDSOR ON N8V 0A2	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
54	3483 Baseline Road	090-010-08600-0000	PLAN 1519 LOT 12; 0.87AC 100.00FR 378.00D	RR 1 3483 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
55	3465 Baseline Road	090-010-08500-0000	PLAN 1519 LOT 11	3465 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
56	3415 Baseline Road	090-010-08350-0000	PLAN 1519; LOTS 9 & 10	3415 BASELINE RD	WINDSOR ON N8V 0A2	200.00	60.96	0.00	0.00	60.96	$14,284.31	$8,841.84	$23,126.14	$3,082.83	~~$2,417.13~~
57	3355 Baseline Road	090-010-08200-0000	PLAN 1519 LOT 8; IR; ON ANG; 0.92AC 100.00FR	3355 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
58	3325 Baseline Road	090-010-08100-0000	PLAN 1519 LOT 7; ON ANG; 0.98AC 100.00FR	3325 BASELINE RD	WINDSOR ON N8V 0A2	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
59	3277 Baseline Road	090-010-08000-0000	PLAN 1519 LOT 6; IR; ON ANG; 1.04AC 100.00FR	RR 1 3277 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
60	3255 Baseline Road	090-010-07900-0000	PLAN 1519 LOT 5; IR; ON ANG; 1.10AC 100.00FR	RR 1 3255 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
61	3225 Baseline Road	090-010-07800-0000	PLAN 1519 LOT 4; 1.13AC 100.00FR 492.00D	RR 1 3225 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
62	3185 Baseline Road	090-010-07700-0000	PLAN 1519 LOT 3; 1.13AC 100.00FR 492.00D	3185 BASELINE RD	WINDSOR ON N8V 0A2	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
63	3149 Baseline Road	090-010-07600-0000	PLAN 1519 LOT 2; 1.13AC 100.00FR 492.00D	3149 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
64	3095 Baseline Road	090-010-07500-0000	PLAN 1519 LOT 1; 1.13AC 100.00FR 492.00D	3095 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
65	4100 7th Concession Road	090-010-02500-0000	CON 7 PT LOT 16;RP 12R16823 PART 2; 3.04AC 300.00FR 441.95D	2498 DOUGALL AVE	WINDSOR ON N8X 1T2	0.00	0.00	134.69	-104.69	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
					SUM	**6487.73**	**1977.46**	**330.51**	**-469.55**	**1838.42**	**$430,784.12**	**$223,993.25**	**$654,777.37**	**$87,285.01**	~~**$68,436.87**~~
							Public ROW Frontage/Previously Serviced Properties			318.64					
							Properties not requiring servicing			94.79					
							Total Frontage			2251.85					

*Annual charge to be paid in ten (10) annual payments, annual charge includes 5.60% annual interest. The estimated lifetime of this work is not less than ten (10) years.
**Annual charge to be paid in twenty (20) annual payments, annual charge includes 8.35% annual interest. The estimated lifetime of this work is not less than twenty (20) years.

Certified as sufficient in accordance with O.Reg 586/06, Local Improvement Charges - Priority Lien Status

Janice Guthrie

Janice Guthrie
Commissioner Finance/City Treasurer

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 136/2026

Subject: 2026 Third Quarter Operating Budget Variance Report - City Wide

Reference:

Date to Council: December 7, 2026
Author: Janice Guthrie
Commissioner, Finance and City Treasurer
519-255-6100 Ext. 6271
jguthrie@citywindsor.ca

Financial Planning
Report Date: 11/12/2026
Clerk's File #: AF/15032

To: Mayor and Members of City Council

Recommendation:

THAT City Council **RECEIVE FOR INFORMATION** the 2026 3rd Quarter Operating Budget Variance Report.

Executive Summary:

N/A

Background:

The Municipal Act, 2001 (the Act), requires that annual budget, is be tabled for consideration on or before February 1 of each year. The budget is based on the best available information and trends at that time, including professional estimates, the current legislative environment, macroeconomic trends (such as currency fluctuations, commodity prices, unemployment, and business investment), and other relevant local information. Inflationary pressures on municipal expenditures and services, which can differ significantly from general consumer price increases, continue to place significant pressure on operating budgets during their development, approval, and implementation throughout the fiscal year. In addition, the seasonal nature of some municipal operations makes it difficult to accurately predict the year-end financial position. Matters that may arise should therefore be highlighted and monitored so that mitigation measures can be implemented proactively.

This report provides an update to City Council regarding the pressures identified as of Q3 that will require mitigation and alternative funding sources to align the 2026 year-end position with the approved budget. Mitigation strategies have been actioned to offset some of these pressures, and further updates will be provided through the 2026 Year-End Operating Budget Variance Report.

Discussion:

The Corporation's financial position in any given year can be directly affected by factors beyond its control, including tariff-related trade pressures, weather conditions, unemployment rates, fuel and utility costs, interest rates, decisions by upper levels of government, litigation settlements involving the City, and broader inflationary pressures. Mitigation measures are often difficult to implement given collective bargaining provisions and service levels which cannot be quickly adapted to reduce expenditures.

Municipal Levy Projection

As at Q3, the total overall net municipal year-end financial position for 2026 is estimated to be in a net deficit position of approximately $10.5 million. This projection is comprised of anticipated deficits of $11.2 million for city departments offset by a $680,000 surplus for Agencies, Boards & Committees (ABCs). The surplus for ABCs excludes the projected year end results for Windsor Police Services (WPS). WPS's variance projection is expected to result in a modest surplus which will be available to offset any final year end deficits. Their Q3 results are planned to be brought forward to the WPS Board in December 2026.

Details of reportable variances as at Q3 by individual departments are provided in Appendix A to the report.

Consistent with prior years, and to mitigate external pressures which arise after the budget has been approved, a Budget Stabilization Contingency of $2.0 million is included in the annual base budget. As in past practice, this contingency can be used to offset any negative budget variances at year-end. Alternatively, should the actual year-end variance result in a surplus, any unused Budget Stabilization Contingency may be transferred to the Budget Stabilization Reserve.

While some mitigating measures have been actioned to address the anticipated deficit, Administration will continue to monitor both positive and negative variances to mitigate any unanticipated events which may materially change the projections as currently provided.

Mitigating Measures

Council is reminded that a significant portion of municipal expenditures relates to mandatory services, leaving little discretion to reduce operating costs to offset projected deficits. Although some mitigating measures have been actioned, Administration will continue to monitor both positive and negative variances within other operating departments to manage the 2026 year-end position and respond to unanticipated events that may materially change the current projections; and further seek non-levy alternative funding sources through the balance of the year.

In addition to the limiting of discretionary spending, other measures that Administration may consider to mitigate the projected corporate variance include:

- Limiting or deferring planned transfers to reserve funds – As noted in the Municipal Levy discussion above, the budgeted transfer to the Budget

Stabilization Contingency Reserve (Fund 139) may be limited or deferred as appropriate.

- Drawing from reserve funds – Additional draws from existing reserves may be required to balance the year-end position, including:

    - Budget Stabilization Contingency Reserve (Fund 139) – balance of $5.6 million at October 31, 2026.
    - Fringe Rate Stabilization Reserve (Fund 158) – balance of $2.7 million at October 31, 2026.
    - Provincial Gas Tax Rebate Reserve (Fund 175) – balance of $4.0 million at October 31, 2026.
    - Working Funds Reserve Account (Account 1750) – balance of $35.3 million at October 31, 2026.

Although using the Budget Stabilization Reserve to offset the projected deficit would fully expend its balance, the City's overall reserve position remains strong. Specific purpose reserve funds and reserve accounts allow program-specific revenues and expenditures to be matched, reducing reliance on a general fund. Planned transfers to specific purpose reserves will continue through the balance of 2026 unless required to support a year-end deficit.

Other Non-Tax Levy Variance

In addition to the Municipal variance, other non-tax levy variances are contained within this report. It is estimated that $7.0 million will be transferred to other operating reserves. Those include:

- *On/Off Street Parking Reserve:* The transfer to the On/Off Street Parking Reserve is forecasted to be $1.4 million which is $0.9 million lower than budget of $2.3 million for 2026. The decrease reflects an overall decrease in daily and monthly parking revenue for meters, lots and garages, offset by a surplus in operating costs.

- *Wastewater Reserve and Stormwater Management Reserve:* The transfer to the Wastewater and Stormwater Management Reserves is forecasted to be $1.9 million lower than budget of $7.5 million for 2026. This reflects a shortfall in revenues offset by a net surplus in operating expenses. Based upon the proposed 2026 rates and approved 2026 budget, Council had approved (B27/2026) a transfer of up to $5.5 million in reserve funding to offset any revenue shortfall that may have occurred.

- *Building Permit Reserve:* With regards to the Building Permit Reserve, for 2026, it is not anticipated that an amount will be required to be drawn from the reserve.

Details of reportable variances as at Q3 for these reserves are provided in Appendix B to this report.

Risk Analysis:

There are several potential risks that can impact the year-end financial results as follows:

- **Economic and market conditions:** Ongoing macro- and micro-economic pressures, including fuel costs, energy price volatility, commodity costs, interest rates, local unemployment levels, and supply and demand for goods and services, may affect both revenues and expenditures. Although Consumer Price Index rates have moderated in recent years, inflationary pressures affecting municipal operations remain elevated and may continue to place pressure on City costs.

- **Fuel price volatility:** Geopolitical instability, including conflicts in the Middle East, may result in further volatility in fuel prices. Given the projected fuel-related deficit identified in this report, changes in fuel costs could materially affect the City's final year-end position.

- **Revenue variability:** Revenues from user fees, planning activity, enforcement, licensing, transit fares, recreation programming, and other activity-based sources may fluctuate based on economic conditions, demand levels, service usage, timing of development activity, as well as legislative or policy changes (i.e. Federal policy changes impacting international students). Actual revenues may therefore differ from current projections.

- **Seasonal and weather-related impacts:** Seasonal variability related to winter control, storm events, recreation activity, and other weather-sensitive operations may affect both revenue and expenditure projections through the remainder of the year.
- **Staffing, overtime, and benefit-related costs:** Continued pressure from sick leave replacement, modified duties, WSIB claims, overtime in mandated or 24/7 operations, joint job evaluation or arbitration outcomes, and health benefit usage may require additional funding. Some of these costs may be mitigated through corporate provisions or reserves, where available.

- **Unavoidable operating expenditures:** Emergency repairs and maintenance, vehicle and equipment costs, materials and supplies, legal expenses, streetlight maintenance, security costs, and other non-discretionary expenditures may exceed current projections.

- **Reliance on mitigation measures and reserves:** The projected year-end position assumes that mitigation strategies, expenditure controls, deferred transfers to reserves, and other funding strategies will be sufficient to manage the projected variance. If financial pressures increase or mitigation measures are not fully realized, additional funding may be required to fund operating deficits.

- **Forecast uncertainty:** Quarterly projections are based on estimates, historical experience, known trends, and professional judgment. Actual year-end revenues and expenditures may differ from current projections as additional information becomes available or if unforeseen events occur.

Climate Change Risks:

N/A

Climate Change Mitigation

N/A

Climate Change Adaptation

N/A

Financial Matters:

As at Q3, Administration has highlighted the significant factors within Appendices A and B of this report which are projected to impact the 2026 year-end operating results. Also, included in Appendix C are a list of relevant operational and economic statistics (extracted from various sources) as background information and is depicted graphically for the current quarter, along with each of the preceding nine years for ease of reference and comparison purposes. These statistics help inform the 2026 year-end projections.

Consultations:

All departments and ABC's provided comments to augment and clarify the analysis performed by the Financial Planning Department.

Conclusion:

Administration is projecting additional pressures on the 2026 year-end operating results, including a tax levy deficit of $10.5 million across all City departments and inclusive of the ABCs. Administration will continue to monitor revenues and expenditures through year-end and implement mitigation measures, where possible, with the objective of minimizing any final deficit.

A net reduction in the transfer to non-tax levy reserves of $2.8 million is projected. At year-end, any surplus or deficit within these other funding sources must be retained within the specified reserve. Administration will continue to monitor the year-end projections inclusive of mitigation measures that may be required.

Planning Act Matters:

N/A

Approvals:

Name	Title
Lorie Gregg	Executive Director, Financial Planning/Deputy Treasurer
Andrew Daher	Commissioner, Corporate Services
Michael Chantler	Commissioner, Community Services
David Simpson	Commissioner, Infrastructure Services and City Engineer
Dana Paladino	Commissioner, Human and Health Services
Jelena Payne	Deputy CAO/Commissioner, Economic Development
Janice Guthrie	Commissioner, Finance and City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

Appendix A – 2026 Operating Budget Variance (Summary and By Department)

Appendix B – 2026 Operating Budget Variance (Summary and By Reserve Fund)

Appendix C – 2026 Economic & Operational Statistics

Appendix A

2026 Operating Budget Variance (3rd Quarter)

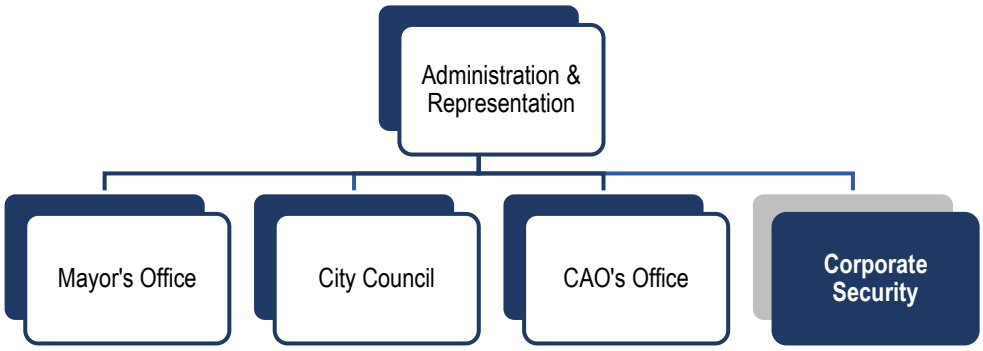
Operating Budget Variance Summary by Department

Department	2026 Expense Budget	2026 Revenue Budget	2026 Net Budget	Q2 Projected Variance	Q3 Projected Variance	Year-End Final Variance	% of Net Budget
Mayor's Office	$501,015	$0	$501,015	$0	$0	$0	0.00%
City Council	$1,201,449	$181,991	$1,019,458	$0	$0	$0	0.00%
CAO's Office	$1,285,960	$0	$1,285,960	$0	$0	$0	0.00%
Corporate Security	$4,498,727	$2,725,637	$1,773,090	$0	($199,000)	$0	(11.22%)
Asset Planning	$2,235,113	$1,388,492	$846,621	$0	$0	$0	0.00%
Financial Planning	$7,348,103	$2,426,238	$4,921,865	$0	($120,000)	$0	(2.44%)
Treasury & Accounting	$6,339,081	$3,976,213	$2,362,868	($100,000)	($100,000)	$0	(4.23%)
Communications	$3,602,985	$824,035	$2,778,950	($500,000)	($500,000)	$0	(17.99%)
Council Services	$7,651,231	$3,561,886	$4,089,345	($190,000)	($535,000)	$0	(13.08%)
Human Resources	$8,979,953	$719,840	$8,260,113	($150,000)	($200,000)	$0	(2.42%)
Information Technology	$12,856,937	$2,516,710	$10,340,227	$0	$150,000	$0	1.45%
Legal	$19,813,826	$14,678,895	$5,134,931	$0	$230,000	$0	4.48%
Culture	$2,207,560	$389,714	$1,817,846	$0	$20,000	$0	1.10%
Fire & Rescue	$57,939,831	$1,943,690	$55,996,141	($1,260,000)	($1,280,000)	$0	(2.29%)
Parks, Recreation & Facilities	$71,810,713	$28,905,800	$42,904,913	($5,000)	($922,000)	$0	(2.15%)
Building Services	$9,014,108	$9,014,108	$0	$0	$0	$0	#DIV/0!
Economic Development	$2,655,150	$331,976	$2,323,174	$0	$0	$0	0.00%
Planning & Development	$5,880,024	$2,897,520	$2,982,504	($720,000)	($380,000)	$0	(12.74%)
Transit Windsor	$43,831,737	$28,478,739	$15,352,998	($5,120,000)	($7,579,000)	$0	(49.36%)
Engineering	$12,565,654	$9,575,545	$2,990,109	$0	$0	$0	0.00%
Pollution Control	$27,801,277	$27,801,277	$0	$0	$0	$0	#DIV/0!
Public Works	$78,565,675	$53,009,837	$25,555,838	($496,000)	($1,998,000)	$0	(7.82%)
Employment & Social Services	$165,907,963	$156,591,404	$9,316,559	$0	$443,000	$0	4.75%
Housing & Children Services	$231,270,476	$214,944,812	$16,325,664	$0	$0	$0	0.00%
Huron Lodge	$37,199,727	$25,345,171	$11,854,556	$0	$0	$0	0.00%
Corporate Accounts	$313,567,646	$213,752,774	$99,814,872	$2,400,800	$1,803,000	$0	1.81%
Sub-Total: City Departments	**$1,136,531,921**	**$805,982,304**	**$330,549,617**	**($6,140,200)**	**($11,167,000)**	**$0**	**(3.38%)**
Agencies	$25,468,362	$100,598	$25,367,764	$664,000	$680,000	$0	2.68%
EWSWA	$11,527,980	$33,039	$11,494,941	$0	$0	$0	0.00%
Housing Corporation	$26,992,234	$9,233,213	$17,759,021	$0	$0	$0	0.00%
Windsor Police Service	$139,516,803	$22,250,153	$117,266,650	$0	$0	$0	0.00%
Windsor Public Library	$9,445,248	$884,212	$8,561,036	$0	$0	$0	0.00%
Sub-Total: ABC's	**$212,950,627**	**$32,501,215**	**$180,449,412**	**$664,000**	**$680,000**	**$0**	**0.38%**
Total: Municipal	**$1,349,482,548**	**$838,483,519**	**$510,999,029**	**($5,476,200)**	**($10,487,000)**	**$0**	**(2.05%)**

Corporate Security

DEPARTMENTAL OVERVIEW

The Security and Special Activities Unit provides facilities management services to the City Hall Square campus and proactive and reactive security measures to the Corporation at large working synergistically with existing agencies, departments and tenants.



	2023	2024	2025
Annual Revenue Budget	($2,670,764)	($2,594,150)	($2,528,351)
Annual Expense Budget	$3,883,870	$3,998,394	$4,334,461
Annual Net Budget	**$1,213,106**	**$1,404,244**	**$1,806,110**
Annual Net Variance	**($261,565)**	**($364,592)**	**($9,801)**
Variance as a % of Net Budget	**(21.6%)**	**(26.0%)**	**(0.5%)**

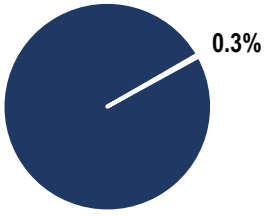
2026 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	2.0
Non-Union:	1.0
Local 543:	15.7
Total	**18.7**

% of 2026 Net Municipal Tax Levy

2026 Budget
$1,773,090



2026 Year-End Projection: ($199,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:			
Purchased Services	$0	($217,000)	
Salaries & Benefits	$0	$18,000	
Net Total	**$0**	**($199,000)**	**$0**

Purchased Services	**($217,000)**

The projected deficit of $217,000 is as a result of higher than anticipated utilization of corporate guards.

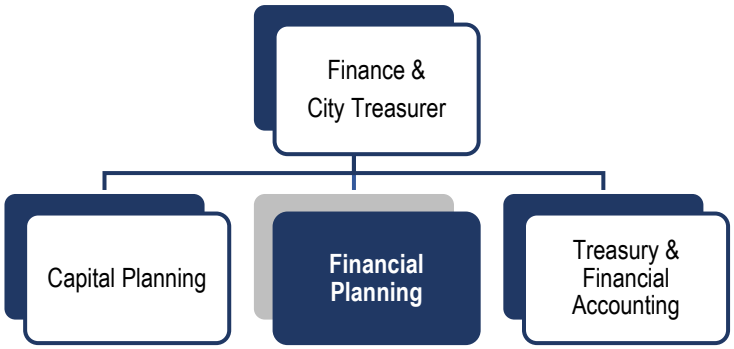
Salaries & Benefits	**$18,000**

The projected surplus is as a result of the impact of two unfilled positions offset by increased salary expenditures related to a heavy workload position.

Financial Planning

DEPARTMENTAL OVERVIEW

The Financial Planning department plays a vital role in ensuring the organization's financial health by providing strategic oversight. It is responsible for leading the development and monitoring of the operating budget, ensuring that financial resources are aligned with organizational priorities and used efficiently. The department also oversees performance measurement initiatives, helping to track progress and identify areas for improvement. In addition, it provides overall financial planning leadership, offering guidance and recommendations to both the Corporation and Council.



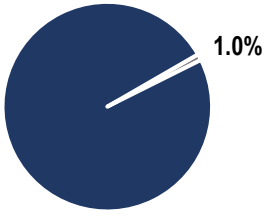
	2023	2024	2025
Annual Revenue Budget	($632,556)	($673,550)	($2,077,736)
Annual Expense Budget	$3,218,530	$3,404,853	$5,249,062
Annual Net Budget	**$2,585,974**	**$2,731,303**	**$3,171,326**
Annual Net Variance	**$0**	**$15,061**	**$144,920**
Variance as a % of Net Budget	**0.0%**	**0.6%**	**4.6%**

2026 Budgeted Full Time Equivalent (FTE)

	FTE
Senior Manager:	1.0
Management:	8.0
Non-Union:	35.0
Local 543:	3.0
Total	**47.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$4,921,865



2026 Year-End Projection: ($120,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:			
Purchased Services	$0	($10,000)	
Salaries & Benefits	$0	($110,000)	
Net Total	**$0**	**($120,000)**	**$0**

Purchased Services	**($10,000)**

A year-end budget deficit of $10,000 is projected for postage and courier expenses.

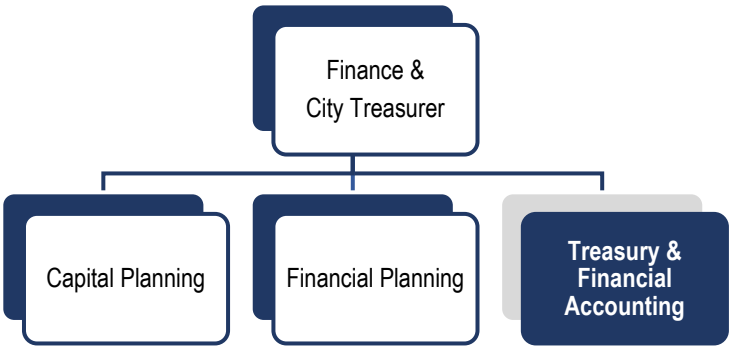
Salaries & Benefits	**($110,000)**

A year-end budget deficit of $110,000 is projected related to overtime and heavy workload salaries required to complete critical tasks.

Treasury & Accounting

DEPARTMENTAL OVERVIEW

The Treasury, Tax & Accounting Department is responsible for managing the City's financial transactions, accounting operations, treasury activities, property taxation, revenue collection, and financial reporting. The department ensures the accurate recording and reconciliation of financial information, effective management of municipal revenues and expenditures, administration of property taxation and tax billing, and compliance with applicable legislation, accounting standards, and financial policies.



	2023	2024	2025
Annual Revenue Budget	($3,639,291)	($4,215,496)	($4,199,843)
Annual Expense Budget	$6,922,974	$7,596,111	$7,593,131
Annual Net Budget	**$3,283,683**	**$3,380,615**	**$3,393,288**
Annual Net Variance	**($241,779)**	**($491,373)**	**($45,807)**
Variance as a % of Net Budget	**(7.4%)**	**(14.5%)**	**(1.3%)**

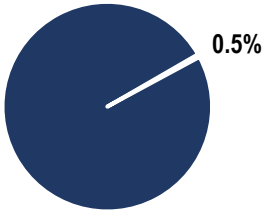
2026 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	7.0
Non-Union:	13.0
Local 543:	26.0
Total	**46.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$2,362,868



2026 Year-End Projection: ($100,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges	($100,000)	($100,000)	
Net Total	**($100,000)**	**($100,000)**	**$0**

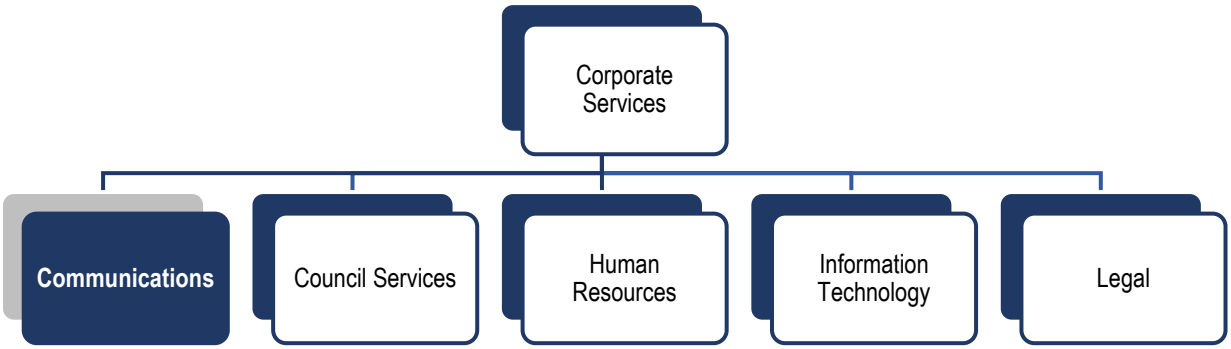
User Fees, Permits & Charges	**($100,000)**

A year-end budget deficit of $100,000 is projected for net external revenues. Revenue generated through user fees is largely influenced by external factors and is subject to fluctuations in market and economic conditions. Based on current trends and activity levels, revenues are anticipated to be below budget by approximately $100,000 at year-end.

Communications

DEPARTMENTAL OVERVIEW

The Communications department serves as the central hub for all communication and customer service activities within the City of Windsor, ensuring consistent, accurate, and timely information is shared both internally among staff and externally with residents, stakeholders, and the media. Its core responsibilities include acting as the primary point of contact for corporate communications, managing internal and external messaging, and overseeing the operation of the 311 contact centre. The 311 contact centre serves as a vital resource for residents, providing accessible information, assistance, and support regarding City services and programs.



	2023	2024	2025
Annual Revenue Budget	($718,928)	($681,033)	($1,208,143)
Annual Expense Budget	$4,264,283	$4,374,801	$4,339,149
Annual Net Budget	**$3,545,355**	**$3,693,768**	**$3,131,006**
Annual Net Variance	**$58,880**	**$137,406**	**$0**
Variance as a % of Net Budget	**1.7%**	**3.7%**	**0.0%**

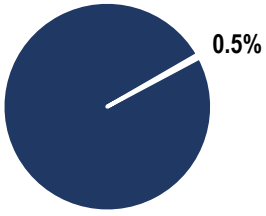
2026 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	2.0
Non-Union:	7.0
Local 543:	5.0
Total	**14.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$2,778,950



2026 Year-End Projection: ($500,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:			
Salaries & Benefits	($500,000)	($500,000)	
Net Total	**($500,000)**	**($500,000)**	**$0**

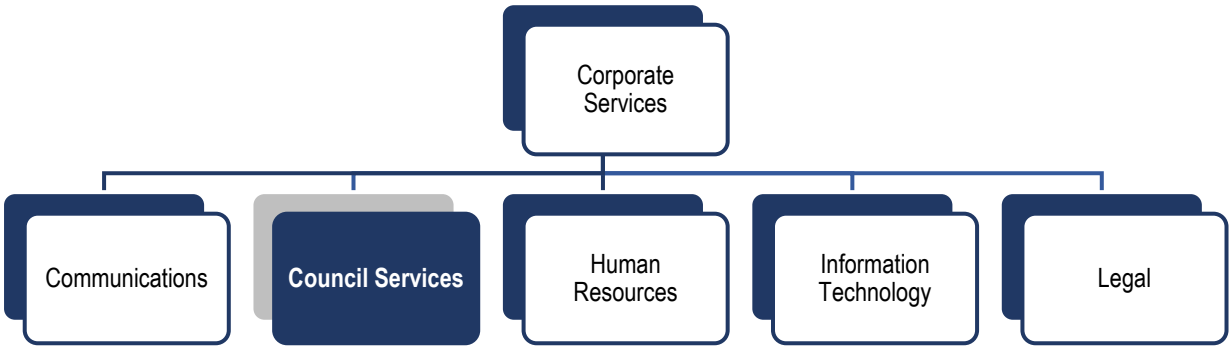
Salaries & Benefits	**($500,000)**

Per CR 164/2026 (April 13, 2026), Council approved continuing the delivery of the 311 service in-house and ending the contractual arrangement with 211 services by transferring the services to the accredited 211 provider network. As a result of continuing the 311 service in-house, the Communications department is projecting a year-end deficit of approximately $500,000.

Council Services

DEPARTMENTAL OVERVIEW

The Council Services Department administers the city's legislative processes, ensuring transparency, accountability, and effective governance. Its responsibilities include overseeing municipal Elections, organizing and supporting Council and Committee meetings, and maintaining official public records in accordance with legislative requirements. Licensing & By-Law Enforcement is responsible for managing and enforcing a variety of municipal by-laws and licensing regulations. This includes overseeing several categories of business licenses, as well as ensuring compliance with regulatory standards that promote public health, safety, and community well-being.



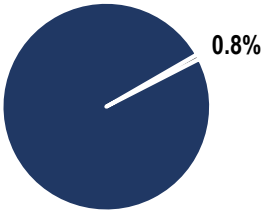
	2023	2024	2025
Annual Revenue Budget	($2,965,377)	($3,238,437)	($2,988,869)
Annual Expense Budget	$6,646,823	$7,251,786	$6,746,611
Annual Net Budget	**$3,681,446**	**$4,013,349**	**$3,757,742**
Annual Net Variance	**$187,943**	**$265,432**	**($78,740)**
Variance as a % of Net Budget	**5.1%**	**6.6%**	**(2.1%)**

2026 Budgeted Full Time Equivalent (FTE)

	FTE
Management:	9.0
Non-Union:	4.0
Local 543:	35.0
Total	**48.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$4,089,345



2026 Year-End Projection: ($535,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges	($190,000)	($365,000)	
Expenses:			
Salaries & Benefits	$0	($170,000)	
Net Total	**($190,000)**	**($535,000)**	**$0**

User Fees, Permits & Charges **($365,000)**

Approximately $60,000 of this projected deficit is driven primarily by revenue shortfalls in Licensing as revenues continue to fall below budget projections related to the 2026 License fee implementations.

Approximately $305,000 of this deficit is driven primarily by revenue shortfalls in By-Law Enforcement as revenues related to repeat offenders for dirty yard and property maintenance violations continue to fall below budget projections.

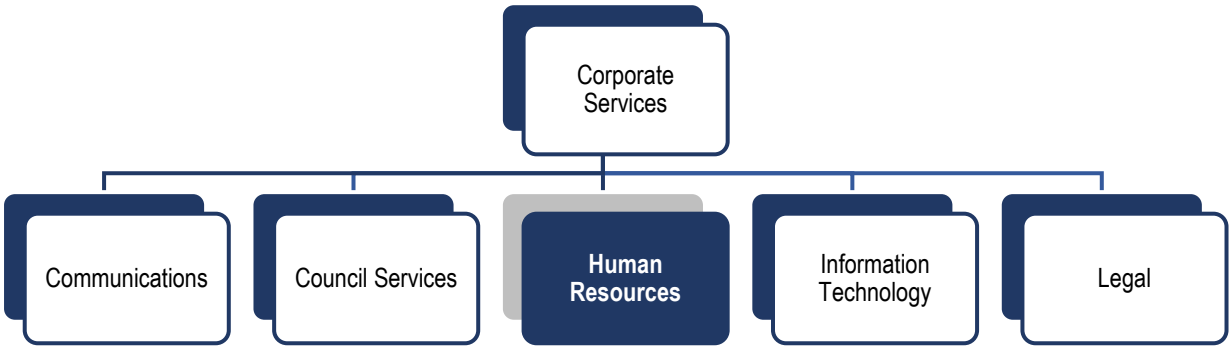
Salaries & Benefits **($170,000)**

A deficit of $170,000 is projected and is attributed to heavy workload staffing pressures within the Records Management Division, requiring the addition of four (4) part-time law students to assist with Freedom of Information (FOI) requests; the addition of one (1) Senior Issuer/Vital Statistics was added to assist with the election; and other retroactive wage adjustments.

Human Resources

DEPARTMENTAL OVERVIEW

The Human Resources department provides a wide range of essential services that support the organization's workforce and contribute to a positive, productive work environment. These services include recruitment, benefits administration, occupational health and safety initiatives, and employee relations support. As an equal opportunity employer, the department is also committed to fostering an inclusive and supportive work culture. It leads efforts in succession planning to ensure leadership continuity, facilitates professional skills development and training opportunities to support career growth, and implements mental health and wellness initiatives that promotes the overall well-being of the organization.



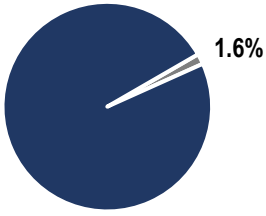
	2023	2024	2025
Annual Revenue Budget	($842,764)	($1,098,672)	($815,617)
Annual Expense Budget	$7,543,216	$8,219,043	$8,189,967
Annual Net Budget	**$6,700,452**	**$7,120,371**	**$7,374,350**
Annual Net Variance	**$56,105**	**($287,387)**	**($55,661)**
Variance as a % of Net Budget	**0.8%**	**(4.0%)**	**(0.8%)**

2026 Budgeted Full Time Equivalent (FTE)

	FTE
Management:	6.0
Non-Union:	47.0
Total	**53.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$8,260,113



2026 Year-End Projection: ($200,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:			
Purchased Services	($150,000)	($200,000)	
Net Total	**($150,000)**	**($200,000)**	**$0**

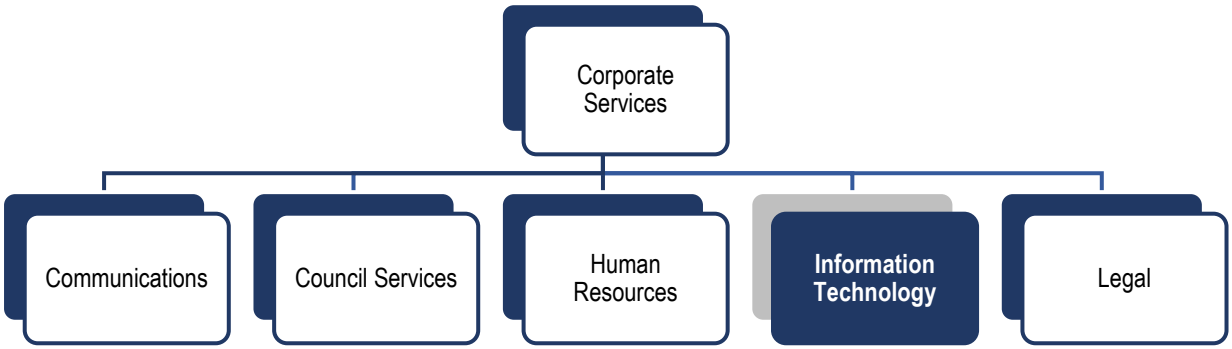
Purchased Services	**($200,000)**

A year-end deficit of $200,000 is projected and is primarily attributed to external legal fees associated with workplace harassment and violence investigations totaling $150,000 and firefighter recruitment costs of $50,000.

Information Technology

DEPARTMENTAL OVERVIEW

The Information Technology department plays a vital role in driving operational efficiencies through strategic technology planning and support. In addition, the department is responsible for providing and maintaining the systems, applications, computers, networks, data management, internet access, and security protocols that are essential to the smooth functioning of City operations. The IT department also develops and enforces policies that safeguard the integrity and security of the City's digital infrastructure, ensuring compliance with relevant regulations and protecting sensitive information.



	2023	2024	2025
Annual Revenue Budget	($1,709,375)	($2,560,523)	($2,275,489)
Annual Expense Budget	$9,879,728	$11,480,842	$12,110,390
Annual Net Budget	**$8,170,353**	**$8,920,319**	**$9,834,901**
Annual Net Variance	**$181,264**	**$40,229**	**$86,368**
Variance as a % of Net Budget	**2.2%**	**0.5%**	**0.9%**

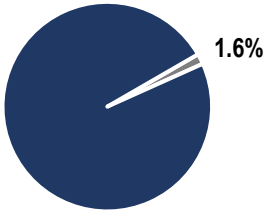
2026 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	13.0
Non-Union:	21.0
Local 543:	47.0
Total	**81.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$10,340,227



2026 Year-End Projection: $150,000

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:			
Salaries & Benefits	$0	$150,000	
Net Total	**$0**	**$150,000**	**$0**

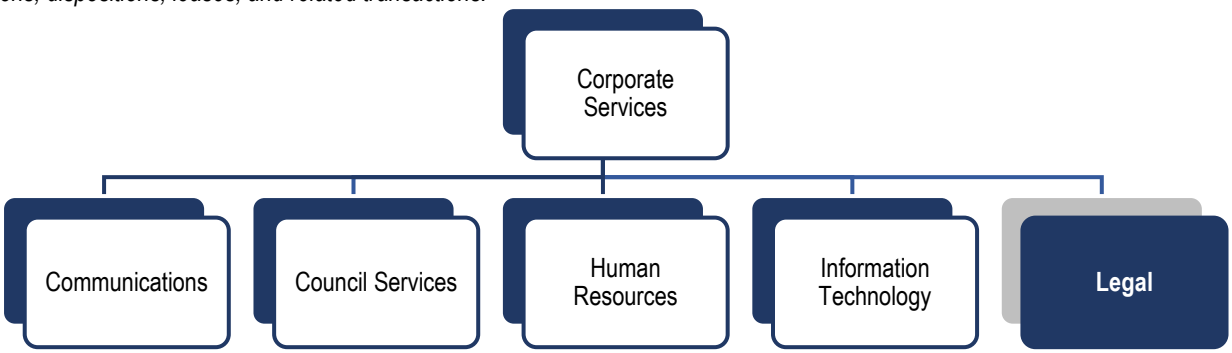
Salaries & Benefits	**$150,000**

Information Technology is anticipating a year-end surplus of approximately $150,000, primarily attributable to salary and wage gapping experienced throughout the year. The favourable variance reflects periods where positions remained vacant or were filled later than anticipated, resulting in lower-than-budgeted personnel expenditures.

Legal

DEPARTMENTAL OVERVIEW

The Legal Department plays a vital role in safeguarding the City's legal interests by ensuring compliance with applicable laws, regulations, and policies. It provides timely and expert legal advice to Council, senior leadership, and City departments across a wide range of matters, helping to mitigate legal risks and ensure sound governance. The department also offers representation in administrative tribunals and court proceedings, handles complex contractual negotiations and agreements, and oversees matters related to expropriations, labour and employment law, and municipal liability. The Legal department also manages the City's real estate assets, providing legal guidance on property acquisitions, dispositions, leases, and related transactions.



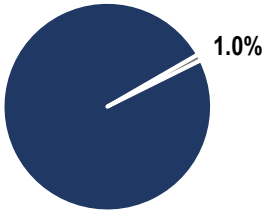
	2023	2024	2025
Annual Revenue Budget	($7,592,357)	($7,697,590)	($9,867,431)
Annual Expense Budget	$14,430,670	$14,462,972	$14,687,473
Annual Net Budget	**$6,838,313**	**$6,765,382**	**$4,820,042**
Annual Net Variance	**($806,091)**	**($212,005)**	**($118,645)**
Variance as a % of Net Budget	**(11.8%)**	**(3.1%)**	**(2.5%)**

2026 Budgeted Full Time Equivalent (FTE)

	FTE
Senior Manager:	1.0
Management:	8.0
Non-Union:	38.0
Local 543:	6.0
Total	**53.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$5,134,931



2026 Year-End Projection: $230,000

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges	$0	$890,000	
Expenses:			
Minor Capital	$0	($31,000)	
Purchased Services	$0	($565,000)	
Salaries & Benefits	$0	$250,000	
Transfers to External Agencies		($230,000)	
Transfers to Reserves & Capital Funds		($84,000)	
Net Total	**$0**	**$230,000**	**$0**

User Fees, Permits & Charges **$890,000**

A year end surplus of $890,000 is projected for User Fees, Permits & Charges. The Provincial Offences Division (POA) year end revenue surplus of $950,000 is as a result of Red Light Camera revenues; $450,000 and Provincial Fines revenues; $500,000. A portion of this projected surplus is offset due to less than anticipated revenue; $60,000 generated through Legal Services user fees such as servicing agreements, deeds, easements, encroachment agreements and mortgage preparations.

Minor Capital **($31,000)**

A year end deficit of $31,000 is projected due to increased costs related to computer software.

Purchased Services **($565,000)**

A year end deficit of $565,000 is projected largely due to provincial charges in POA consisting of mainly victim fines surcharges and adjudication services which increase as revenues increase. Further, a deficit in litigation fees, postage and courier is projected.

Salaries & Benefits **$250,000**

A year-end surplus of $250,000 is projected due to salary and wage gapping experienced throughout the year. The favourable variance reflects periods where positions remained vacant or were filled later than anticipated, resulting in lower-than-budgeted personnel expenditures.

Transfers to External Agencies **$0** **($230,000)** **$0**

A year-end deficit of $230,000 is projected as the Provincial Offences Act (POA) net revenues are projected to exceed budget, resulting in higher-than-anticipated revenue sharing with County municipal partners in accordance with the existing Arbitrated Weighted Assessment Cost Sharing Formula.

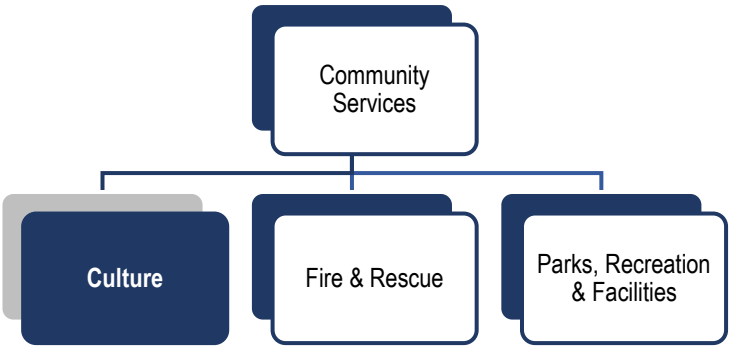
Transfers to Reserves & Capital Funds **$0** **($84,000)** **$0**

A year end deficit of $84,000 is projected as the Red Light Camera budget was transferred to Public Works in 2026, however, historical Red Light Camera revenues issued by POA are kept by POA. 50% of the profits from the red light camera program are to be allocated to Fund F236, Traffic & Road Safety Improvements (Traffic Calming).

Culture

DEPARTMENTAL OVERVIEW

The Culture department plays a crucial role in fostering artistic expression, preserving heritage, and enhancing community engagement through various programs and services. By supporting cultural initiatives, the department strengthens Windsor's identity, celebrates diversity, and enriches the lives of residents. Key responsibilities include cultural programming, public art, heritage and historical preservation, community engagement, and quality of life. These initiatives also contribute to community experiences, tourism, and economic development, while ensuring Windsor's cultural assets are accessible, inclusive, and reflective of the community it serves.



	2023	2024	2025
Annual Revenue Budget	n/a	n/a	($342,010)
Annual Expense Budget	n/a	n/a	$2,161,416
Annual Net Budget	**$0**	**$0**	**$1,819,406**
Annual Net Variance	**n/a**	**$164,337**	**$59,410**
Variance as a % of Net Budget	**n/a**	**n/a**	**n/a**

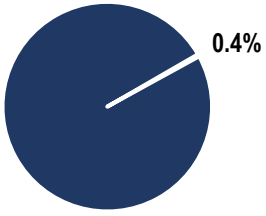
2026 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	2.0
Non-Union:	2.0
Local 543:	7.7
Total	**11.7**

% of 2026 Net Municipal Tax Levy

2026 Budget
$1,817,846



2026 Year-End Projection: $20,000

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges	$0	($13,000)	
Expenses:			
Purchased Services	$0	$33,000	
Net Total	**$0**	**$20,000**	**$0**

User Fees, Permits & Charges **($13,000)**

Culture is projecting a $13,000 deficit in User Fees for 2026. This variance is primarily linked to a slower trend in reservations in guided tours, facility booking and programming. The department will continue to monitor these revenue streams and explore opportunities to optimize facility booking and program participation to help mitigate the shortfall.

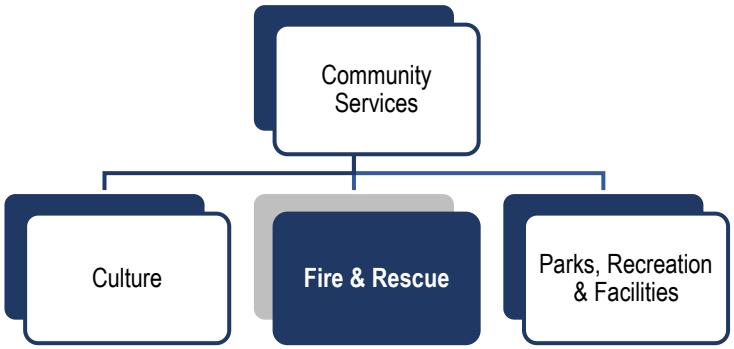
Purchased Services **$33,000**

Culture is projecting a surplus of approximately $33,000 in Purchased Services. This is primarily due to less expenditures in Professional Services relating to curatorial support, conservations and museum events.

Fire & Rescue

DEPARTMENTAL OVERVIEW

The Fire & Rescue department is responsible for protecting lives, property, and the environment from fire, hazardous situations, and other emergencies. It operates through a combination of highly trained firefighters, specialized equipment, and coordinated response strategies to ensure public safety. Key responsibilities include fire suppression, emergency medical services, rescue operations, hazardous materials response, fire prevention and code enforcement, public education, disaster and emergency preparedness and fire investigation.



	2023	2024	2025
Annual Revenue Budget	($2,001,430)	($2,103,522)	($1,752,053)
Annual Expense Budget	$52,507,897	$57,607,535	$57,652,517
Annual Net Budget	**$50,506,467**	**$55,504,013**	**$55,900,464**
Annual Net Variance	**($1,536,849)**	**($1,929,188)**	**($987,301)**
Variance as a % of Net Budget	**(3.0%)**	**(3.5%)**	**(1.8%)**

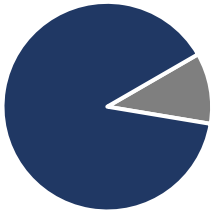
2026 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	5.0
Non-Union:	1.0
WPFFA:	305.0
Total	**311.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$55,996,141



11.0%

2026 Year-End Projection: ($1,280,000)

3nd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:			
Purchased Services	$0	($45,000)	
Salaries & Benefits	($1,260,000)	($1,235,000)	
Net Total	**($1,260,000)**	**($1,280,000)**	**$0**

Purchased Services **($45,000)**

WFRS is projecting a year-end deficit of approximately $45,000, primarily due to increased costs associated with the renewal of the Fire Records Management software licensing and support contract at a higher annual rate.

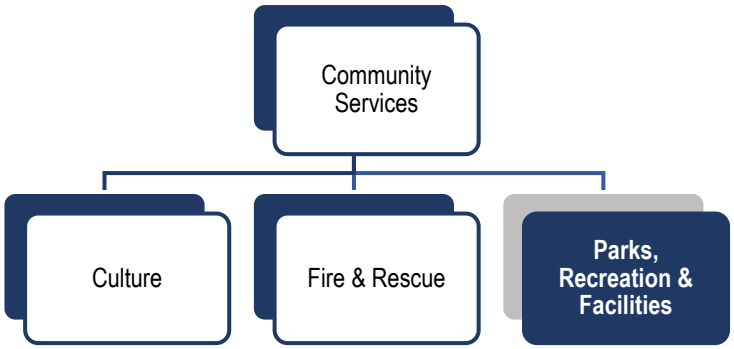
Salaries & Benefits **($1,235,000)**

WFRS is projecting a 2026 year-end deficit of approximately $1,235,000. This variance is primarily driven by ongoing overtime pressures associated with WSIB and other compensated absences.

Parks, Recreation & Facilities

DEPARTMENTAL OVERVIEW

The Parks, Recreation and Facilities division is responsible for enhancing the quality of life in a community by providing and maintaining public parks, recreational facilities, and a wide variety of programs and events for people of all ages and abilities. In addition, the division is responsible for the efficient management, maintenance, and operation of the City's physical infrastructure and buildings. This division ensures that all facilities, such as offices, recreation centres, libraries, and other municipal buildings are safe, functional, and well-maintained to support daily operations and public use.



	2023	2024	2025
Annual Revenue Budget	($22,575,828)	($22,359,946)	($22,839,628)
Annual Expense Budget	$66,434,676	$68,565,861	$66,579,959
Annual Net Budget	**$43,858,848**	**$46,205,915**	**$43,740,331**
Annual Net Variance	**$607,734**	**($511,516)**	**($7,596)**
Variance as a % of Net Budget	**1.4%**	**(1.1%)**	**(0.0%)**

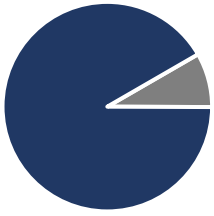
2026 Budgeted Full Time Equivalent (FTE)



	FTE
Sr. Mngr.:	1.0
Management:	43.0
Non-Union:	18.0
Local 543:	74.5
Local 82:	120.9
Total	**257.4**

% of 2026 Net Municipal Tax Levy

2026 Budget
$42,904,913



2026 Year-End Projection: ($922,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges	(346,000)	(320,000)	
Expenses:			
Operating & Maintenance Supplies	191,000	180,000	
Purchased Services	(51,000)	(966,000)	
Salaries & Benefits	201,000	184,000	
Net Total	**($5,000)**	**($922,000)**	**$0**

User Fees, Permits & Charges **($320,000)**

Revenue is forecasted to be below budget, primarily due to lower user-fee and rental revenues at the WFCU Centre.

Operating & Maintenance Supplies **$180,000**

Operating and Maintenance supplies are projected to be below budget based on year-to-date spending trends, resulting in a forecasted year-end surplus.

Purchased Services **($966,000)**

The projected variance is primarily attributable to higher contracted services costs related to two significant storm response and recovery events in 2026, occurring on July 3 and September 3, which were largely supported through external contracted resources.

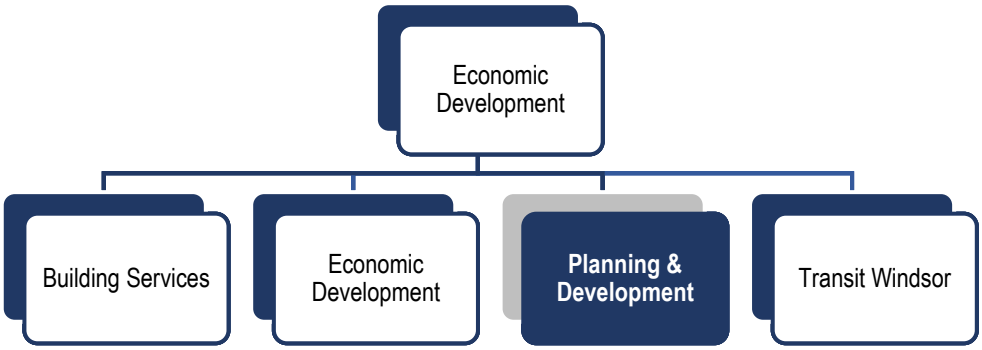
Salaries & Benefits **$184,000**

Salary gapping savings are primarily attributable to vacant positions within Facilities and Parks departments, offset by the use of temporary staff. These savings are partially offset by a projected $40,000 overtime overage associated with response and recovery efforts resulting from the severe September storm.

Planning & Development

DEPARTMENTAL OVERVIEW

Planning Services is responsible for the growth and development of the municipality through the preparation, implementation, and ongoing management of land use policies and planning frameworks. Central to this role is the development and maintenance of the Official Plan and Zoning By-law, which together serve as the foundation for land use decisions and future development within the city. Key responsibilities include preparing and updating planning documents, administering and interpreting the Zoning By-laws, reviewing, processing, and evaluating development applications, providing professional recommendations to Council and engaging with stakeholders.



	2023	2024	2025
Annual Revenue Budget	($1,850,430)	($2,001,180)	($2,441,923)
Annual Expense Budget	$5,178,686	$5,561,286	$5,607,069
Annual Net Budget	**$3,328,256**	**$3,560,106**	**$3,165,146**
Annual Net Variance	**$92,214**	**$3,828**	**($142,921)**
Variance as a % of Net Budget	**2.8%**	**0.1%**	**(4.5%)**

2026 Budgeted Full Time Equivalent (FTE)

	FTE
Management:	6.0
Non-Union:	22.0
Local 543:	8.0
Total	**36.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$2,982,504



2026 Year-End Projection: ($380,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges	($720,000)	($800,000)	
Expenses:			
Salaries & Benefits	$0	$420,000	
Net Total	**($720,000)**	**($380,000)**	**$0**

User Fees, Permits & Charges **($800,000)**

The Planning Department is projecting a 2026 year-end deficit of approximately $800,000 as a result of lower fees the originally projected.

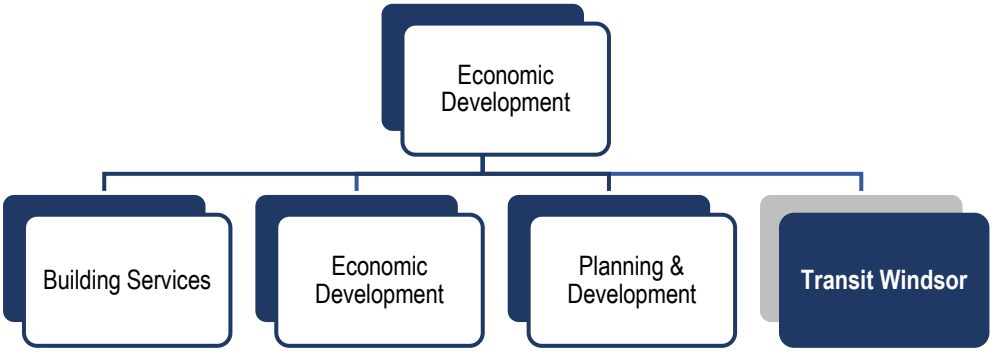
Salaries & Benefits **$420,000**

The Planning department is projecting a 2026 year-end surplus of approximately $420,000 due to unfilled positions and salary gapping.

Transit Windsor

DEPARTMENTAL OVERVIEW

Transit Windsor plays a vital role in supporting community connectivity and enhancing quality of life by providing accessible, reliable, and efficient transportation options for both residents and visitors. The service offers a variety of transit solutions that enable people to move throughout the city for a wide range of daily needs, including employment, education, healthcare, shopping, and leisure activities. Transit Services contributes to the economic vitality, social inclusiveness, and environmental sustainability of the city by enabling greater mobility, reducing traffic congestion, and supporting access to essential services.



	2023	2024	2025
Annual Revenue Budget	($24,776,135)	($28,221,541)	($30,052,237)
Annual Expense Budget	$42,357,601	$45,840,469	$44,175,110
Annual Net Budget	**$17,581,466**	**$17,618,928**	**$14,122,873**
Annual Net Variance	**($2,605,339)**	**($1,895,803)**	**($6,654,750)**
Variance as a % of Net Budget	**(14.8%)**	**(10.8%)**	**(47.1%)**

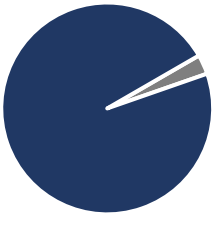
2026 Budgeted Full Time Equivalent (FTE)



	FTE
Management:	14.0
Non-Union:	19.0
Hourly	273.0
Total	**306.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$15,352,998



2026 Year-End Projection: ($7,579,000)

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges	($3,180,000)	(4,615,700)	
Expenses:			
Minor Capital	$0	(143,800)	
Operating & Maintenance Supplies	($600,000)	(647,600)	
Purchased Services	($410,000)	84,500	
Salaries & Benefits	($930,000)	(2,330,000)	
Other Miscellaneous Expenditures	$0	$73,600	
Net Total	**($5,120,000)**	**(7,579,000)**	**$0**

User Fees, Permits & Charges **($4,615,700)**

Revenue is forecasted below budget due to lower UPass/CPass revenue; $1.9M, fare increase timing; $178K, and ridership levels coming in below budget; $2.54M.

Minor Capital **($143,800)**

The unfavourable variance is primarily attributable to higher-than-budgeted costs related to minor apparatus, tools and computer software.

Operating & Maintenance Supplies **($647,600)**

Higher Vehicle Maintenance expenditures; $0.6M and Euro Pro costs; $60.8K contributed to the unfavourable variance. These cost pressures were partially offset by savings realized in other operating accounts. Maintenance-related expenditures continue to be closely monitored.

Purchased Services **$84,500**

Lower travel expenditures, reduced UPass/CPass commission costs resulting from lower pass sales, and favourable advertising revenues contributed to a favourable variance. These savings were partially offset by higher expenditures in other operating accounts, resulting in a net favourable variance to budget.

Salaries & Benefits **($2,330,000)**

Increased overtime expenditures required to maintain service levels and support operational demands contributed to the unfavourable variance. Overtime costs continue to exceed budgeted levels and represent a significant operating pressure within Transit Services. .

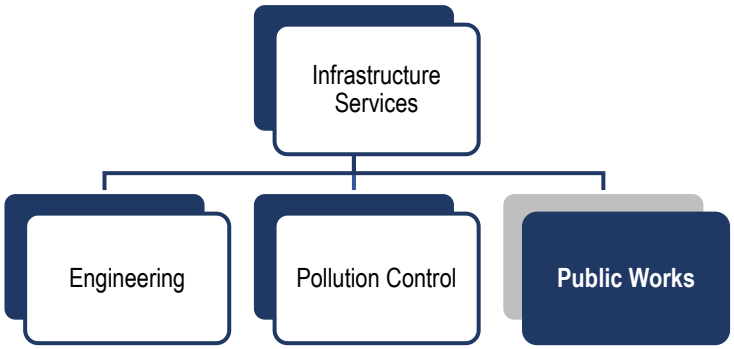
Other Miscellaneous Expenditures **$73,600**

Increased WSIB, towing, fuel tax, and other operating expenditures contributed to the unfavourable variance. However, these cost pressures were offset by savings realized in various miscellaneous operating accounts, resulting in an overall favourable variance in the Transit operating budget.

Public Works

DEPARTMENTAL OVERVIEW

The Public Works department is responsible for the planning, design, construction, operation, and maintenance of the City's essential transportation and infrastructure systems. This includes comprehensive management of roadways, sanitary and storm sewer systems, traffic control infrastructure (such as signals and signage), and the City's municipal vehicle fleet. Additional services include street lighting management, municipal parking administration and seasonal maintenance such as snow clearing, and street sweeping. Environmental Services ensures the efficient and responsible collection of residential and municipal waste, including recyclables and yard waste.



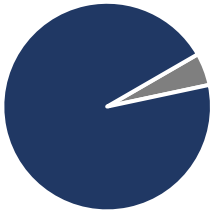
	2023	2024	2025
Annual Revenue Budget	($32,474,213)	($31,220,100)	($30,785,355)
Annual Expense Budget	$64,764,224	$64,702,367	$59,733,593
Annual Net Budget	**$32,290,011**	**$33,482,267**	**$28,948,238**
Annual Net Variance	**$203,873**	**$108,436**	**($683,165)**
Variance as a % of Net Budget	**0.6%**	**0.3%**	**(2.4%)**

2026 Budgeted Full Time Equivalent (FTE)

	FTE
Management:	45.0
Non-Union:	21.0
Local 543:	87.0
Local 82:	83.2
Total	**236.2**

% of 2026 Net Municipal Tax Levy

2026 Budget
$25,555,838



2026 Year-End Projection: ($1,998,000)
3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
Recovery of Expenditures	$0	($750,000)	
User Fees, Permits & Charges	$0	$394,000	
Other Miscellaneous Revenue			
Expenses:			
Minor Capital	$0	($585,000)	
Operating & Maintenance Supplies	($496,000)	($222,000)	
Purchased Services	$0	($1,423,000)	
Salaries & Benefits	$0	$588,000	
Net Total	**($496,000)**	**($1,998,000)**	**$0**

Recovery of Expenditures **($750,000)**

An estimated revenue shortfall of $750,000 is expected for 2026 directly related to recoverable staff positions that were vacant in 2026 and due to lower than budgeted subrogation recoveries

User Fees, Permits & Charges **$394,000**

An overall net surplus of $394,000 is projected in fee revenue and related recoveries. This consists of surplus revenues of $659,000, including $500,000 in job recovery revenue for Signals, Signs & Markings, $75,000 in road safety revenue related to e-bikes and e-scooters, and $84,000 in waste collection revenue, partially offset by revenue shortfalls of $265,000, including $165,000 in development fee revenue, $10,000 in parking ticket revenue, and $90,000 in user fee schedule revenue.

Minor Capital **($585,000)**

An overall budget shortfall of $585,000 is expected for 2026 for all infrastructure maintenance materials required for signal, sign, and pavement marking regular scheduled maintenance as well as purchases for recoverable works.

Operating & Maintenance Supplies **($222,000)**

Public Works is projecting a deficit of $222,000 for 2026 related to vehicle parts and repairs and associated pricing experienced for the year.

Purchased Services **($1,423,000)**

Public Works is projecting an overall deficit of $1,423,000 for 2026 related to various purchased services including a $870,000 deficit for streetlight maintenance, a $201,000 deficit for waste collection services, and a $352,000 deficit for winter control. The department is experiencing cost pressures related to streetlight maintenance, which are expected to continue through the year. Waste collection contractual costs are also increased due to CPI and household base rate adjustments. In addition, based on average winter conditions over the past five years, the department is projecting a deficit related to winter control services.

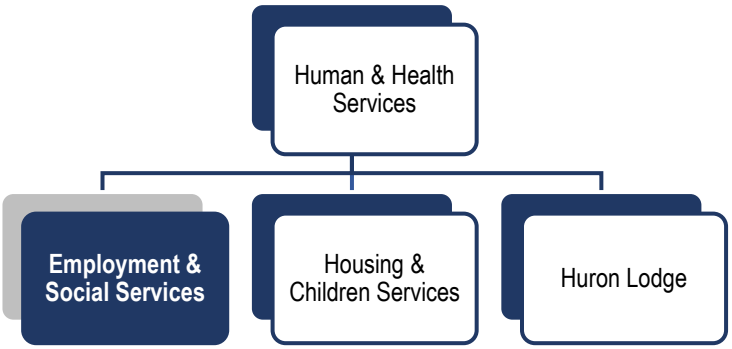
Salaries & Benefits **$588,000**

Public Works is projecting an overall net surplus of $588,000 related to all salary & wage accounts as well as related staff WSIB and clothing accounts. Variances are mainly due to staff vacancies throughout the year offset with additional overtime costs related to work coverage and additional recoverable works required.

Employment & Social Services

DEPARTMENTAL OVERVIEW

The Employment & Social Services department delivers a range of financial, social, and employment supports to individuals and families experiencing temporary financial hardship within Windsor, Essex County, and Pelee Island. The division is committed to promoting stability, self-sufficiency, and improved quality of life for residents through accessible, client-centered services. The department also leads the provision of Employment Ontario services across the Windsor-Essex, Chatham-Kent, and Sarnia-Lambton regions.



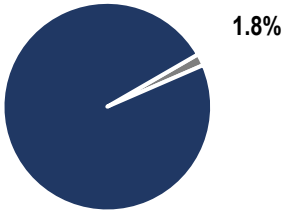
	2023	2024	2025
Annual Revenue Budget	($115,187,574)	($141,056,563)	($158,736,861)
Annual Expense Budget	$123,194,263	$149,452,140	$167,272,224
Annual Net Budget	**$8,006,689**	**$8,395,577**	**$8,535,363**
Annual Net Variance	**($109,330)**	**$809,983**	**$84,101**
Variance as a % of Net Budget	**(1.4%)**	**9.6%**	**1.0%**

2026 Budgeted Full Time Equivalent (FTE)

	FTE
Senior Manager:	1.0
Management:	19.0
Non-Union:	10.0
Local 543:	189.0
Total	**219.0**

% of 2026 Net Municipal Tax Levy

2026 Budget
$9,316,559



2026 Year-End Projection: $443,000
3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
Grants & Subsidies	$0	($400,000)	
Recovery of Expenditures	$0	$50,000	
Expenses:			
Minor Capital	$0	($726,000)	
Purchased Services	$0	$133,000	
Salaries & Benefits	$0	$2,012,000	
Transfers for Social Services	$0	($626,000)	
Net Total	**$0**	**$443,000**	**$0**

Grants & Subsidies	**$0**	**($400,000)**	**$0**

Ontario Works Program Delivery expenditures are partially funded by the Ministry of Children, Community and Social Services (MCCSS). Due to expenditures being lower than budgeted, a portion of the associated provincial funding will not be realized.

Recovery of Expenditures	**$0**	**$50,000**	**$0**

Higher than budgeted recoveries of expenditures of approximately $50,000 is projected.

Minor Capital	**$0**	**($726,000)**	**$0**

The projected deficit is primarily related to additional cost for required renovations.

Purchased Services	**$0**	**$133,000**	**$0**

The projected surplus is primarily attributable to the discontinuation of a purchase of service agreement and facility costs being lower than budgeted.

Salaries & Benefits	**$0**	**$2,012,000**	**$0**

The projected surplus is primarily attributable to salary costs being lower than budgeted.

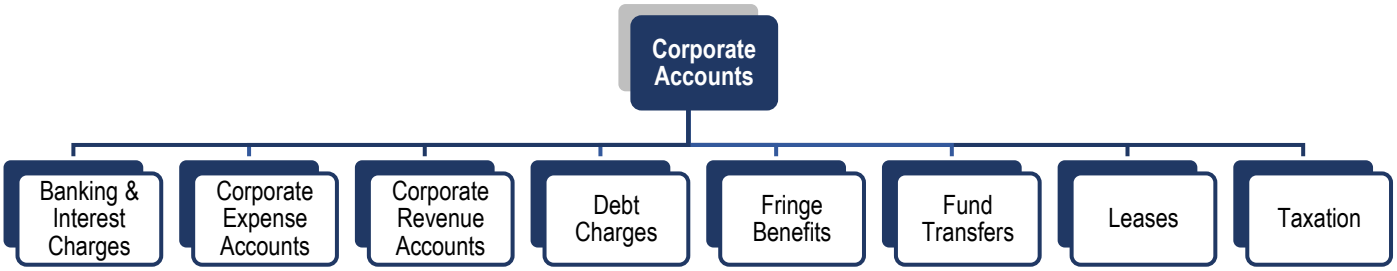
Transfers for Social Services	**$0**	**($626,000)**	**$0**

The projected deficit is primarily attributable to higher-than-budgeted expenditures for additional supports for clients within the Ontario Works Program Delivery program.

Corporate Accounts

DEPARTMENTAL OVERVIEW

Corporate Accounts include a range of financial revenue and expenditure accounts that are not directly assigned to any one department within the Corporation. These accounts represent corporate-wide financial activities that support the overall fiscal management of the organization. The budgets reflected in this section pertain to revenues and expenses that impact the Corporation as a whole, rather than being associated with the operations of a specific department. Examples may include corporate provisions, investment income, general taxation revenues, debt charges, and other centrally managed financial items. By consolidating these items under Corporate Accounts, the City ensures transparent financial oversight and maintains fiscal accountability for activities and obligations that span across departmental boundaries.



	2023	2024	2025
Annual Revenue Budget	($130,354,324)	($102,233,264)	($110,798,539)
Annual Expense Budget	$220,807,900	$194,461,508	$210,403,004
Annual Net Budget	**$90,453,576**	**$92,228,244**	**$99,604,465**
Annual Net Variance	**$946,628**	**$646,249**	**$6,676,186**
Variance as a % of Net Budget	**1.0%**	**0.7%**	**6.7%**

2026 Budgeted Full Time Equivalent (FTE)



n/a

% of 2026 Net Municipal Tax Levy

2026 Budget
$99,814,872



19.5%

2026 Year-End Projection: $1,803,000

3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
Grants & Subsidies	$0	($32,000)	
Investment Income & Dividends	$0	($1,300,000)	
Taxes - Municipal	$0	$2,484,000	
User Fees, Permits & Charges	$2,000,000	$2,200,000	
Expenses:			
Purchased Services	($1,620,000)	($1,570,000)	
Salaries & Benefits	$0	($3,000,000)	
Transfers to Reserves & Capital Funds	$2,020,800	$2,021,000	
Other Miscellaneous Expenditures	$0	$1,000,000	
Net Total	**$2,400,800**	**$1,803,000**	**$0**

Grants & Subsidies **($32,000)**

A year-end deficit of $32,000 is projected as a result of a budget shortfall of the Ontario Municipal Partnership Fund (OMPF)

Investment Income & Dividends **($1,300,000)**

Casino Revenue: ($1,800,000)

Casino hosting revenue received by the City from Caesars Windsor has declined in recent years due to fluctuations in casino revenues and overall gaming activity.

Windsor Airport Dividend: $500,000

A year-end surplus of $500,000 is projected in for the Windsor Airport Dividend resulting from the Windsor Airport Board approval to issue the 2025 Annual Performance Dividend in April 2026 ($500,000) and a 2026 one-time special divided of $2,500,000 million.

Taxes - Municipal **$2,484,000**

A year-end surplus is projected from Net Tax Additions/Reductions of $2.7 million. Net Tax Additions/Reductions result from the supplementary and omitted billing process that occurs annually. They represent additional property notices issued for changes in assessment not captured on roll return, including new construction, renovations, demolition, etc. Supplementary bills cover the current year's assessment while omitted bills cover billing for the previous two years. This surplus is offset by deficit of $216,000 being projected resulting from Payments in Lieu of Taxes and Railway & Hydro.

User Fees, Permits & Charges **$2,200,000**

Interest & Penalties $2.2 million: A year-end surplus of $2.2 million is projected for Corporate Accounts related to interest and penalties on property taxes. Overdue property tax accounts are subject to interest and penalties as prescribed by By-Law 87-2026.

Purchased Services **($1,570,000)**

An overall Corporate deficit of $1.62 million is being projected for fuel. Administration continues to monitor the financial impacts of geopolitical conflicts in the Middle East on fuel prices and managing consumption where practical. A year-end surplus of $50,000 is anticipated as the City of Windsor did not sponsor the 2026 Detroit Grand Prix.

Salaries & Benefits **($3,000,000)**

A year-end surplus of $900,000 is anticipated in the Corporate Salary & Wage Provision account that includes provisions and accruals for various collective agreements and personnel related matters. The corporate provisions within this account include amounts for job evaluation increases, unanticipated WSIB costs, overtime for eligible non-union members, and a general contingency provision. The surplus offsets related deficits within the departments.

A year-end deficit of $3.9M is projected for Corporate Fringe Benefits. This variance reflects a projected funding shortfall of approximately $7.6 million, driven by benefit costs exceeding budgeted levels. The shortfall is expected to be partially offset using the available $3.7 million balance in the Fringe Stabilization Reserve (Fund 158).

Transfers to Reserves & Capital Funds	$2,021,000

As a measure to balance the City's forecasted financial position for 2026, the $2.02 million transfer to the Budget Stabilization Contingency Reserve (Fund 139) may be deferred.

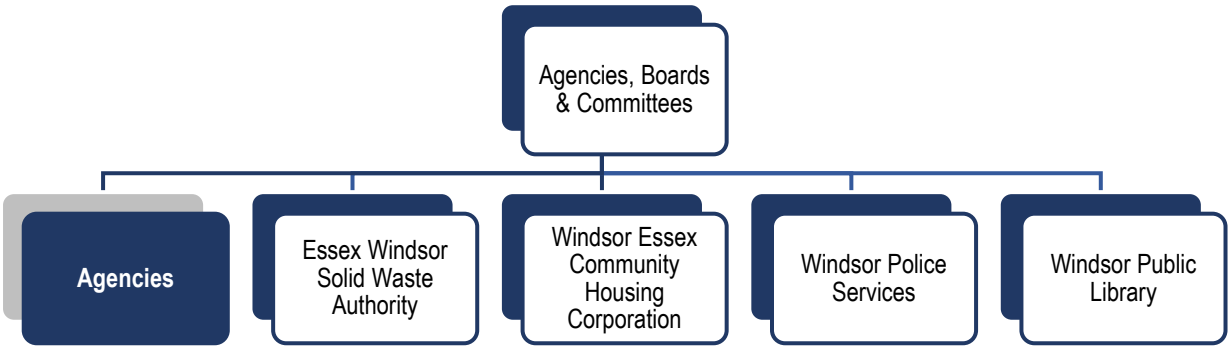
Other Miscellaneous Expenditures	$1,000,000

Included in other Miscellaneous Expenditures are CIP Property Tax Rebates. A year-end surplus of $1.0 million is projected due to the deferred implementation of grants under the Economic Development CIP.

Agencies

OVERVIEW

Municipally funded agencies are independent or arm's-length organizations that receive financial support from the municipality to deliver specific services, programs, or mandates that align with the City's strategic priorities and community needs. While these agencies operate with their own governance structures, such as boards of directors, they are accountable to the municipality for the responsible use of public funds and the achievement of agreed-upon outcomes.



	2023	2024	2025
Annual Revenue Budget	($100,598)	($100,598)	($100,598)
Annual Expense Budget	$22,634,432	$24,522,485	$24,352,906
Annual Net Budget	**$22,533,834**	**$24,421,887**	**$24,252,308**
Annual Net Variance	**$289,178**	**$1,343,986**	**$459,201**
Variance as a % of Net Budget	**1.3%**	**5.5%**	**1.9%**

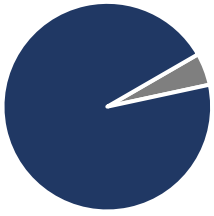
2026 Budgeted Full Time Equivalent (FTE)



n/a

% of 2026 Net Municipal Tax Levy

2026 Budget
$25,367,764



5.0%

2026 Year-End Projection: $680,000

3nd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Expenses:			
Transfers to External Agencies	$664,000	$680,000	
Net Total	**$664,000**	**$680,000**	**$0**

Transfers to External Agencies	**$680,000**

A surplus of approximately $460,000 is anticipated for the Windsor-Essex County Health Unit (WECHU). This favourable variance is primarily attributable to an additional payment owing to the City of Windsor resulting from a recast of the 2024 comparative financial figures. The adjustment reflects updated allocations and final financial information identified through the agency's year-end review process.

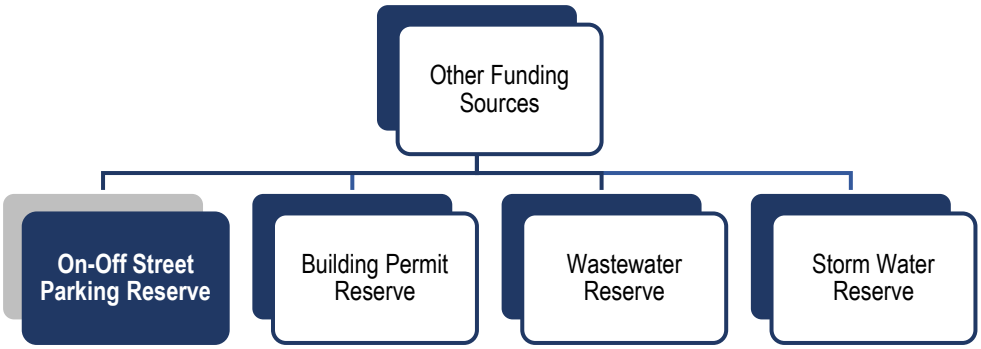
A surplus of $204,000 for Handi Transit represents the return of unspent prior year funding and will be reflected in the overall year-end position.

A surplus of $16,000 for Emergency Medical Services (EMS) represents the City's share of the actual costs in excess of what was reported at the 2025 year end.

On-Off Street Parking Reserve

FUNDING SOURCE OVERVIEW

The On-Off Street Parking Reserve is a designated municipal reserve fund used to support the operation, maintenance, and long-term sustainability of both on-street and off-street parking infrastructure within the city. This includes parking meters, municipal surface lots, and structured parking facilities. Revenues collected from parking fees, permits, fines, and related services are allocated to this reserve, which is then used to: fund capital improvements, support maintenance activities, ensure financial sustainability and offset operational costs.



2026 Year-End Projection: 3rd Quarter **($910,000)**

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges	$0	($978,500)	
Expenses:			
Salaries & Benefits	$0	$122,000	
Utilities, Insurance & Taxes	$0	($53,500)	
Net Total	**$0**	**($910,000)**	**$0**

User Fees, Permits & Charges **($978,500)**

Shortfall expected for daily and monthly revenue for meters, lots, and garages for the year based on historical trends.

Salaries & Benefits **$122,000**

The projected surplus for 2026 relates to all salary & benefit account variances expected including deficits related to additional students hired as well as shift differential pay and clothing offset with positive variance estimates for overtime, other pay, meals, and WSIB.

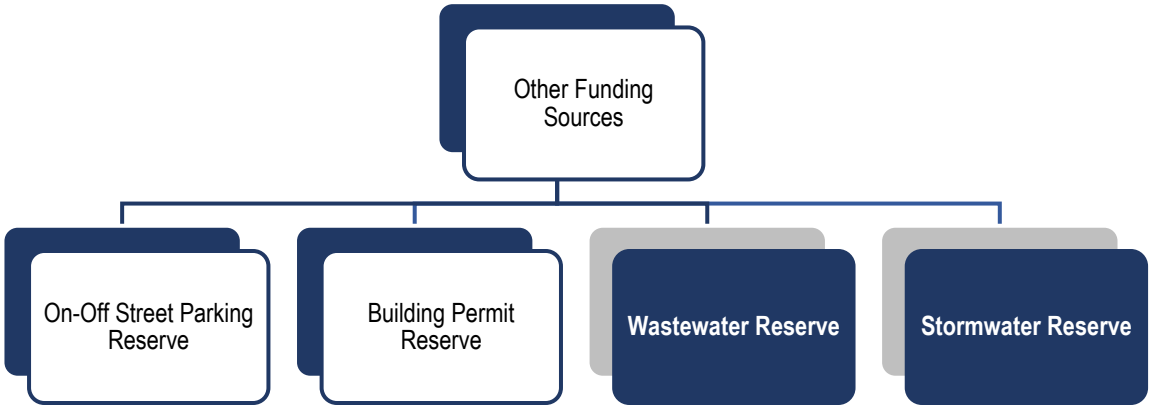
Utilities, Insurance & Taxes **($53,500)**

Municipal tax payments exceeded the approved budget for 2026.

Wastewater & Stormwater Reserve

FUNDING SOURCE OVERVIEW

The Wastewater Reserve is a dedicated municipal reserve fund established to support the ongoing operation, maintenance, and capital investment needs of the City's wastewater and sanitary sewer systems. It plays a critical role in ensuring the long-term sustainability and environmental performance of municipal wastewater infrastructure. Funded primarily through user fees, the Wastewater Reserve is used to finance major capital projects, support emergency repairs, stabilize wastewater rates, ensure compliance with provincial/federal environmental regulations and invest in flood mitigation strategies, capacity enhancements, and climate adaptation measures.
The Stormwater Reserve is a designated municipal reserve fund established to support the management, maintenance, and enhancement of the City's storm water infrastructure. This infrastructure includes storm sewers, culverts, catch basins, retention ponds, and other systems designed to manage rainwater and surface runoff, helping to prevent flooding, protect property, and reduce environmental impacts. Funded primarily through storm water user fees, this reserve is used to finance capital improvements, support routine maintenance and emergency repairs, and implement flood mitigation projects.



2026 Year-End Projection: ($1,852,000)
3rd Quarter

VARIANCE SUMMARY & DESCRIPTION

Description	Q2 Projection	Q3 Projection	Year-End Variance
Revenue:			
User Fees, Permits & Charges		($4,847,000)	
Expenses:			
Operating & Maintenance Supplies		($220,000)	
Purchased Services		($56,000)	
Salaries & Benefits		$871,000	
Other Miscellaneous Expenditures		$2,400,000	
Net Total	**$0**	**($1,852,000)**	**$0**

User Fees, Permits & Charges		**($4,847,000)**	

Stormwater and wastewater operations are projecting a revenue deficit of $5,282,000 from gross billings offset by Pollution Control revenue surplus of $435,000 from wastewater treatment, inspection services and surcharges. This is based on the assumption that the unbilled revenue amount from ENWIN remains the same from 2025 to 2026.

Operating & Maintenance Supplies	**$0**	**($220,000)**	**$0**

An overall deficit of $220,000 is expected for the year due to additional chemical costs for surcharge increases effective May 15 and increases in volumes used to mitigate health & safety concerns effective October 30 from Pollution Control.

Purchased Services	**$0**	**($56,000)**	**$0**

An overall deficit of $56,000 is expected for purchased services which includes a projected surplus of $44,000 for biosolid processing costs offset with a projected deficit of $100,000 for spill clean up costs from Pollution Control.

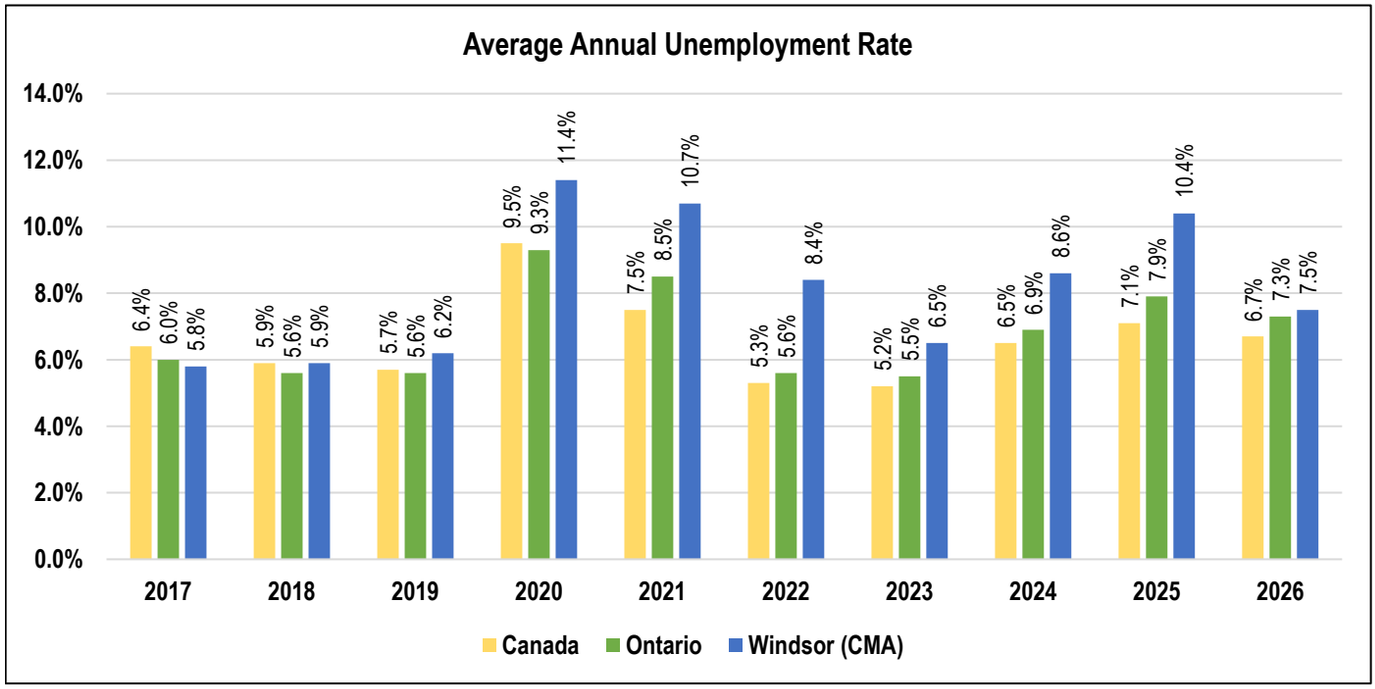
Salaries & Benefits	**$0**	**$871,000**	

Salary and wage savings resulting from retirements, internal staff movements, and recruitment timing generated surpluses of $201,000 in Public Works and $780,000 in Pollution Control, partially offset by retroactive wage adjustments and increased overtime costs.

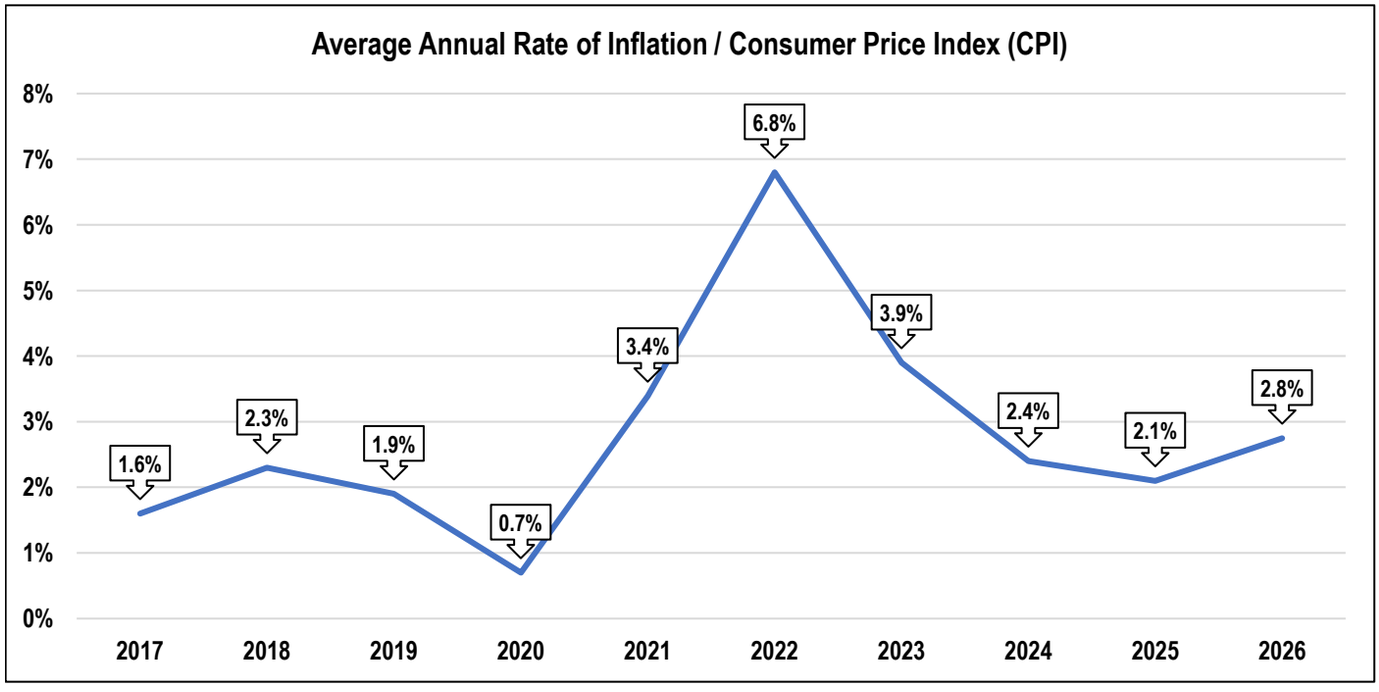
Other Miscellaneous Expenditures	**$0**	**$2,400,000**	

This is a result of lower-than-anticipated stormwater credit applications for both 2025 and 2026.

ECONOMIC STATISTICS

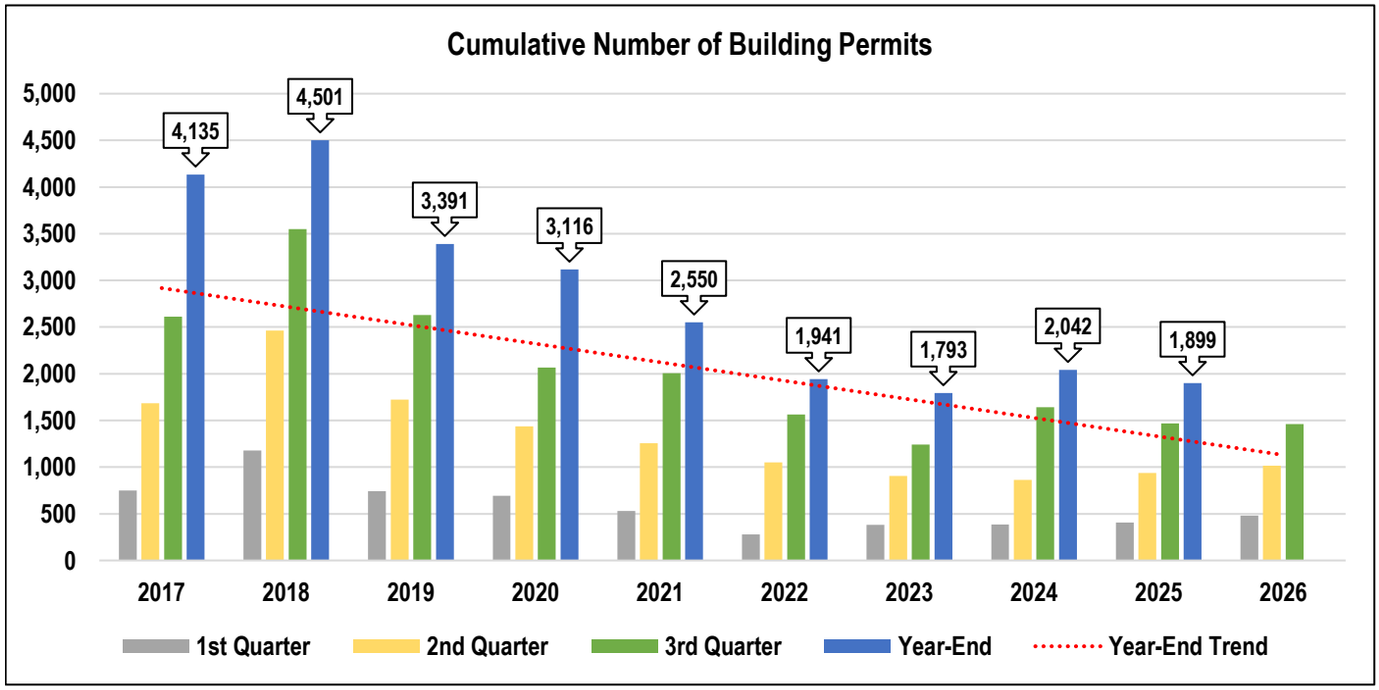


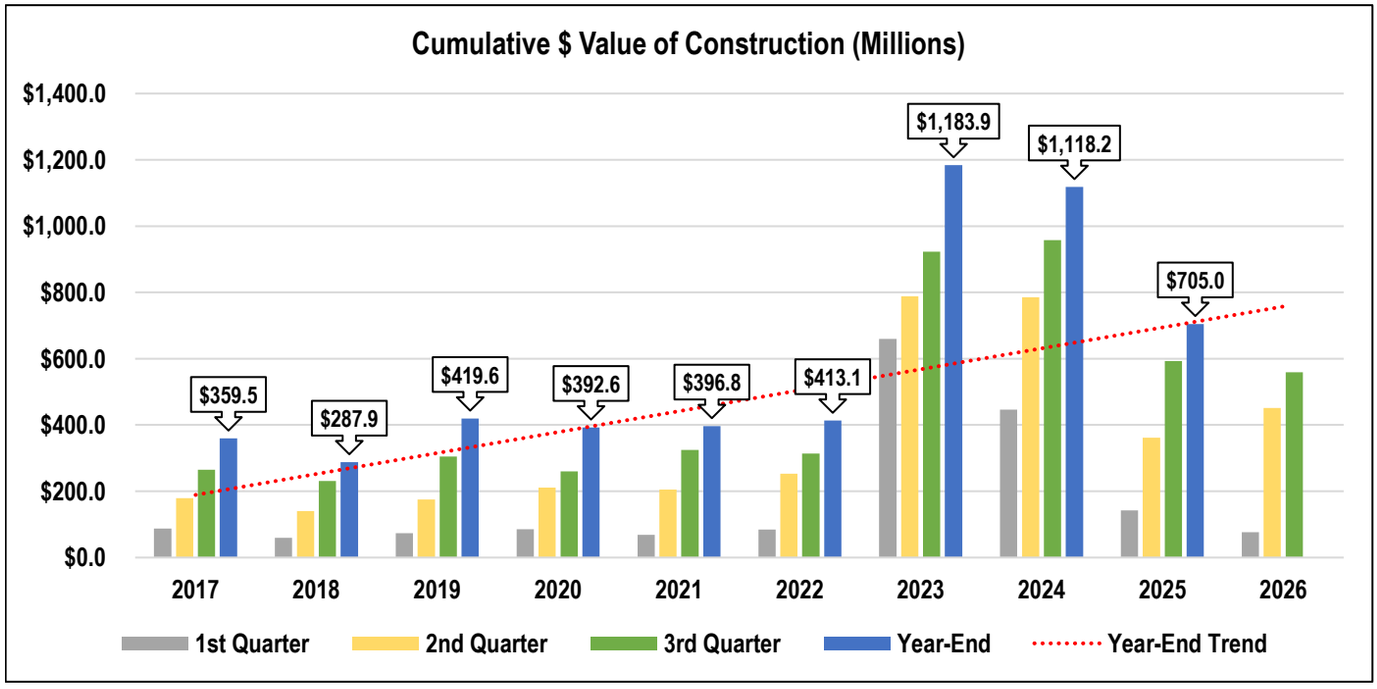
Source: Statistics Canada (3-Month Moving Average, Unadjusted)



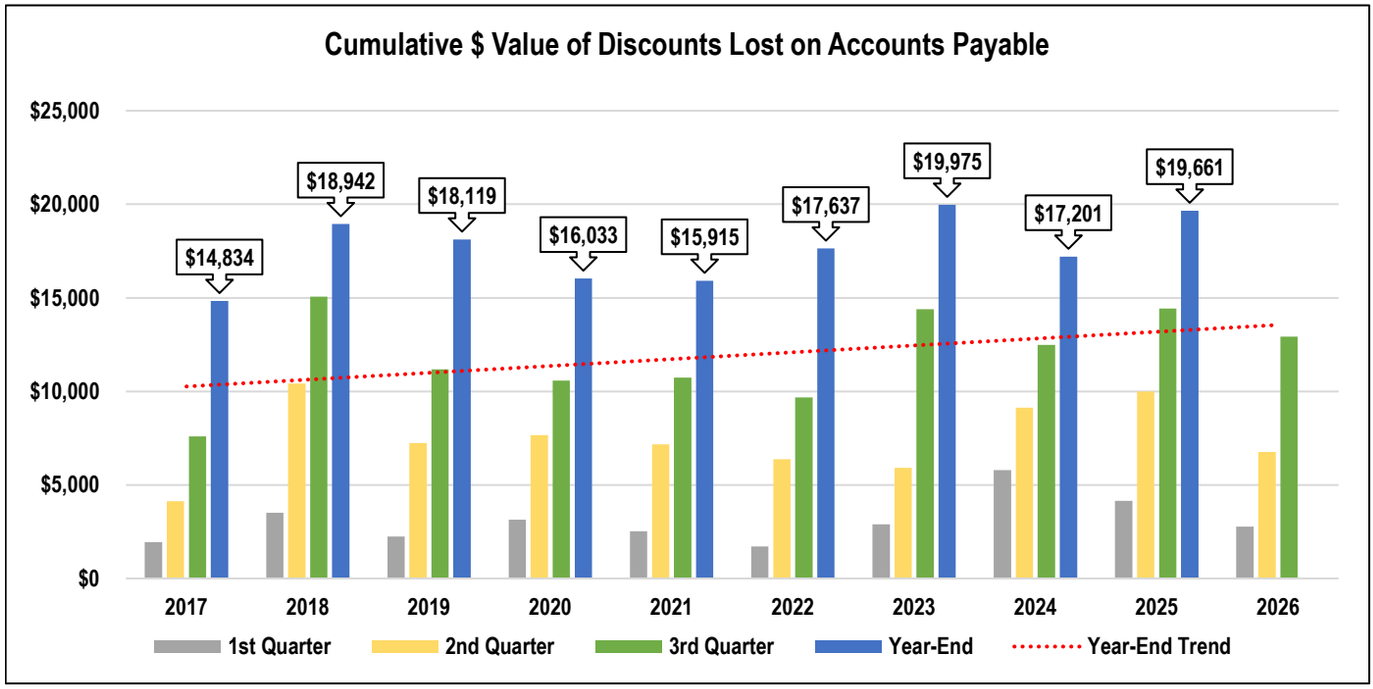
Source: Statistics Canada (All Items, Unadjusted)

BUILDING SERVICES

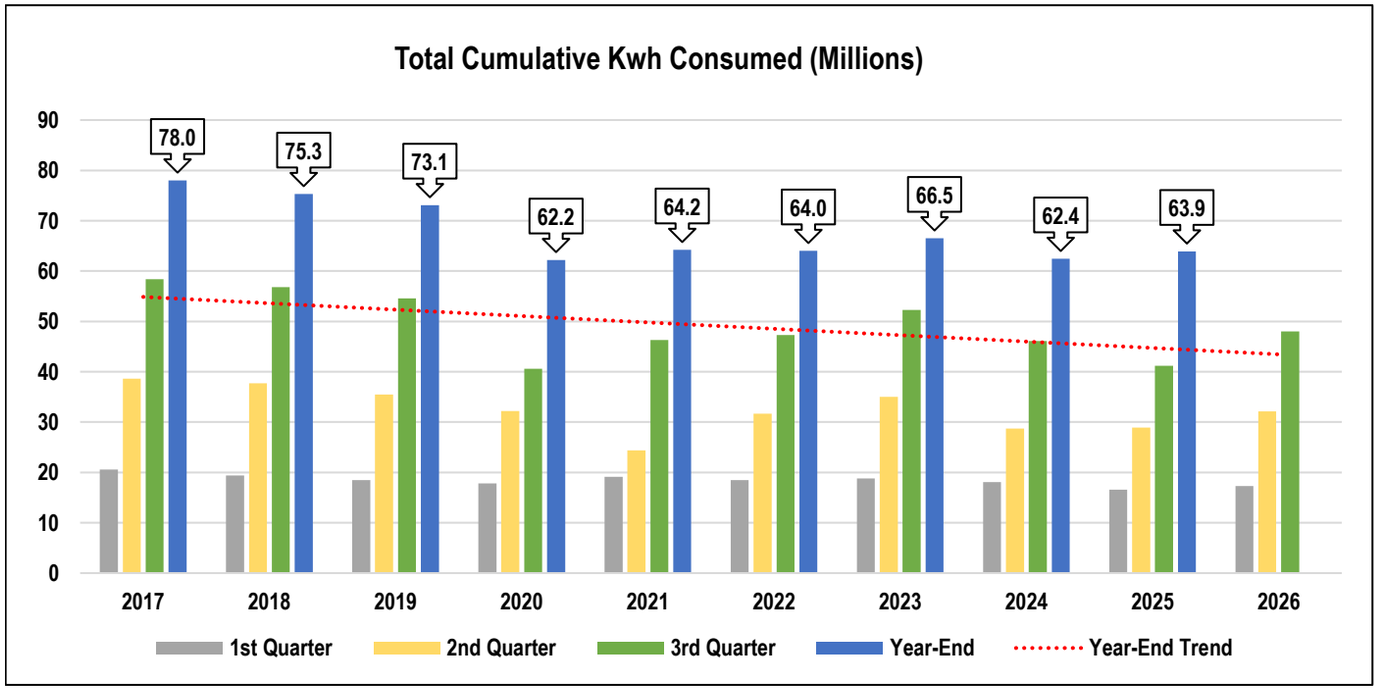




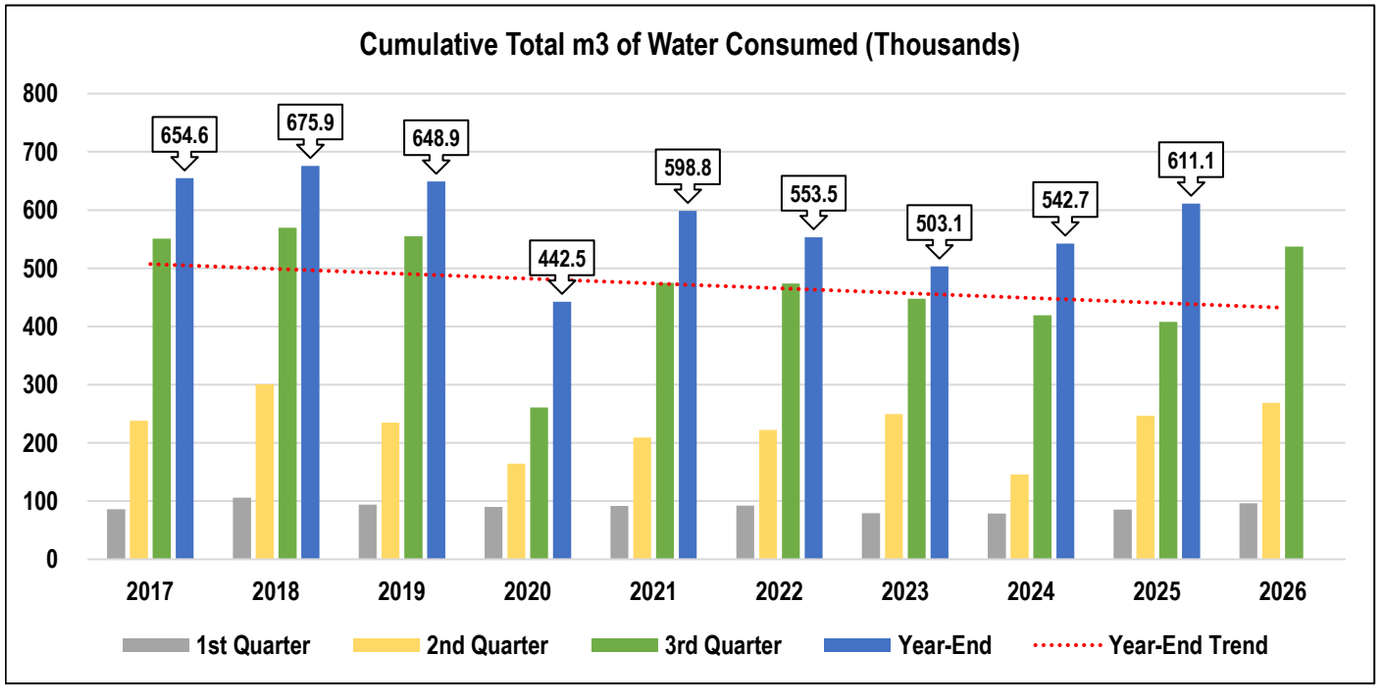
FINANCIAL ACCOUNTING

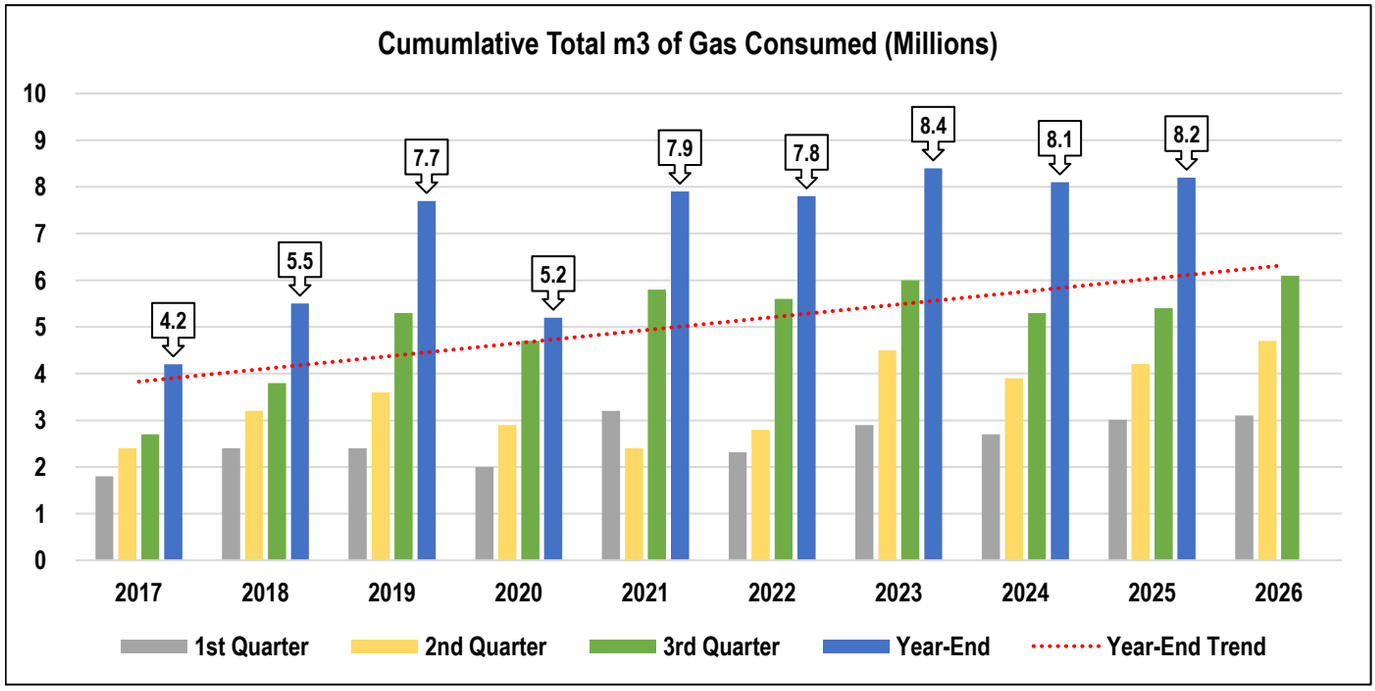


ASSET PLANNING

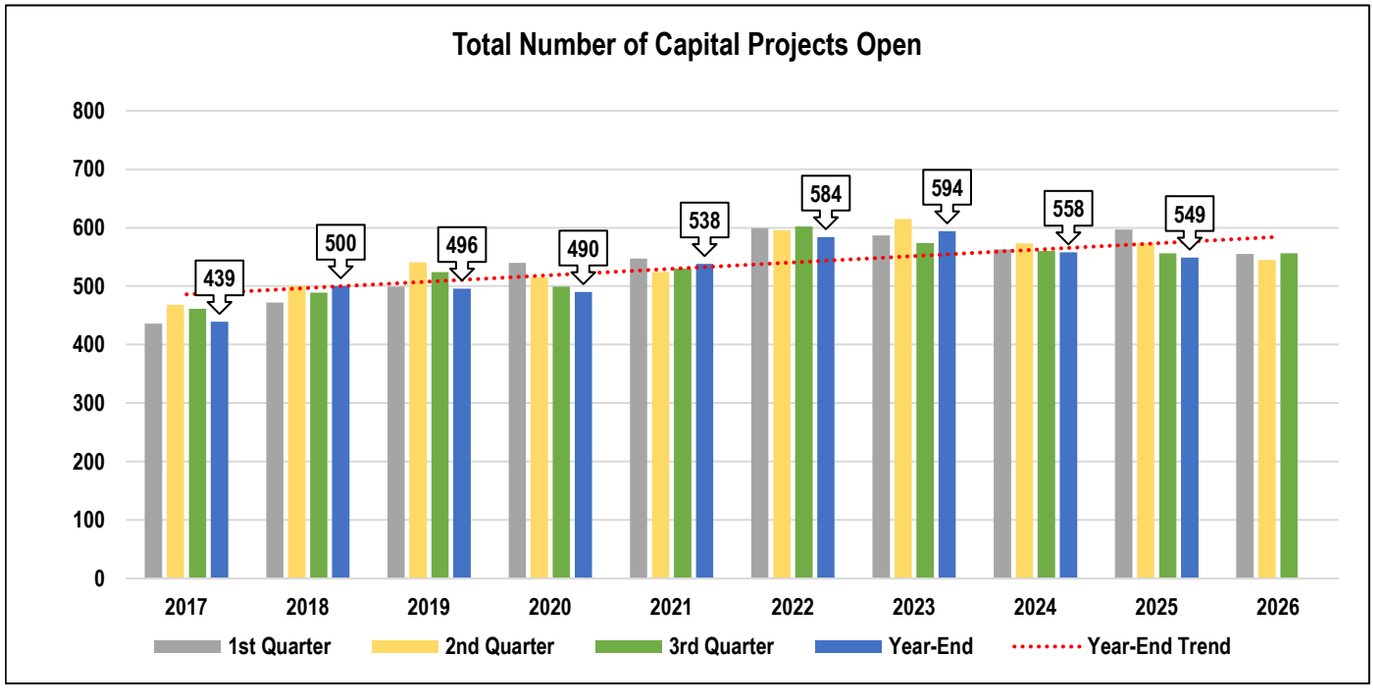


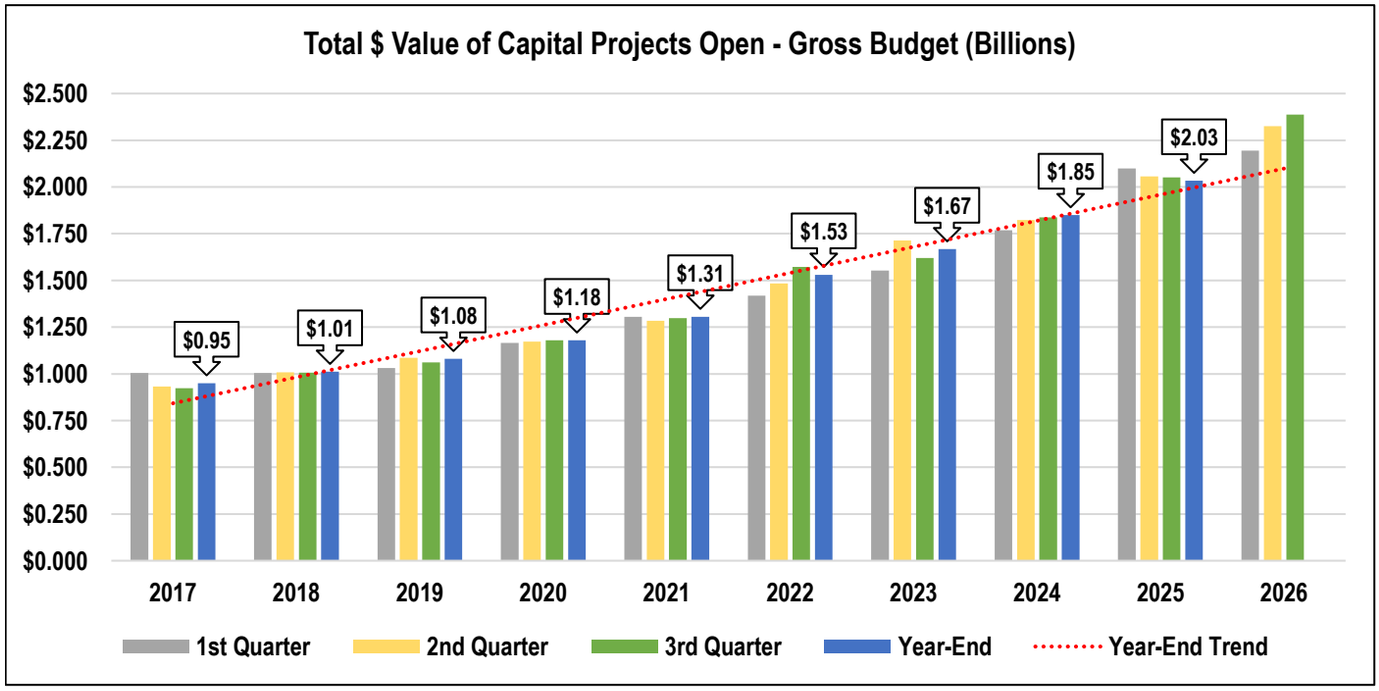
ASSET PLANNING



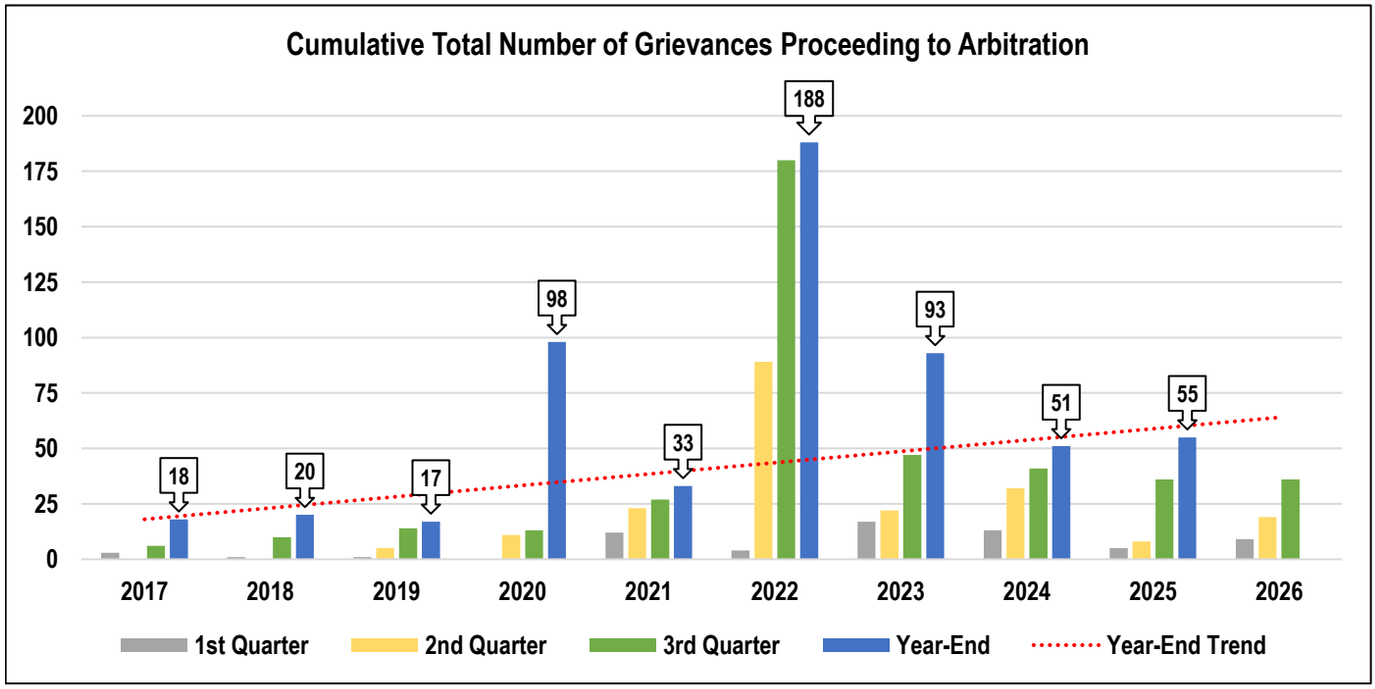


ASSET PLANNING

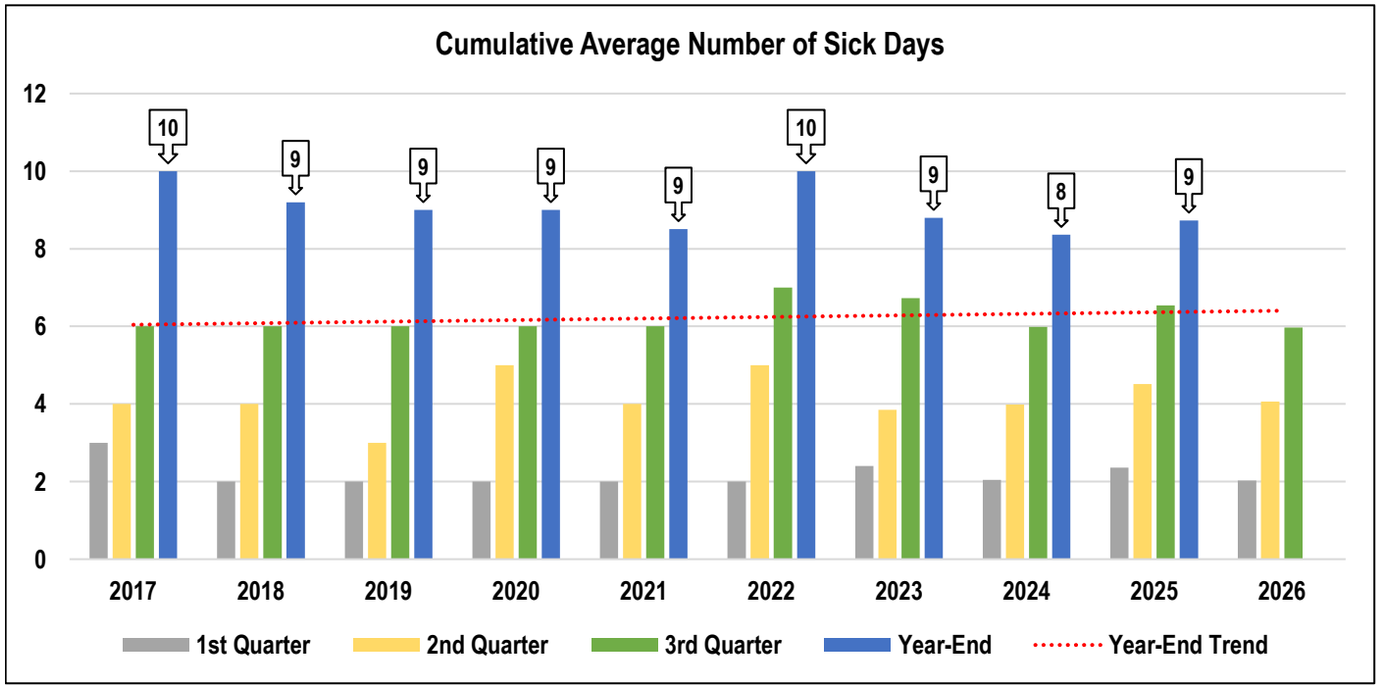




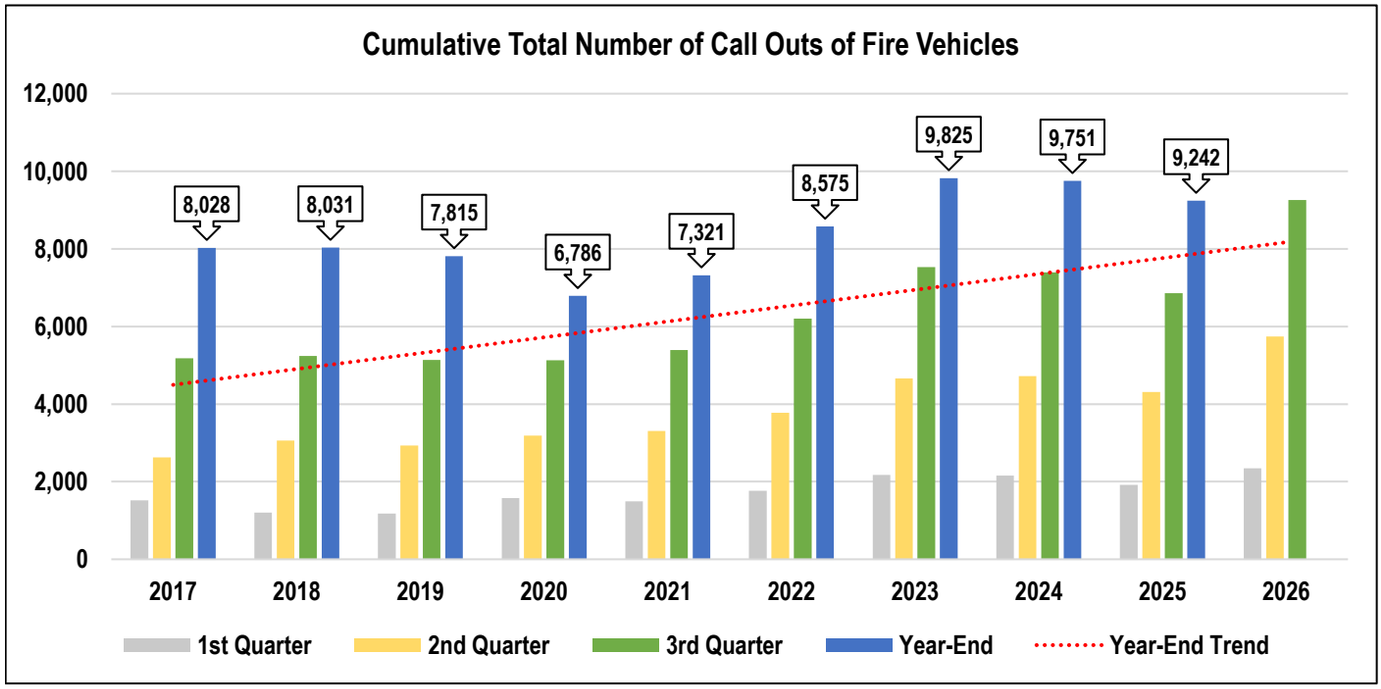
HUMAN RESOURCES



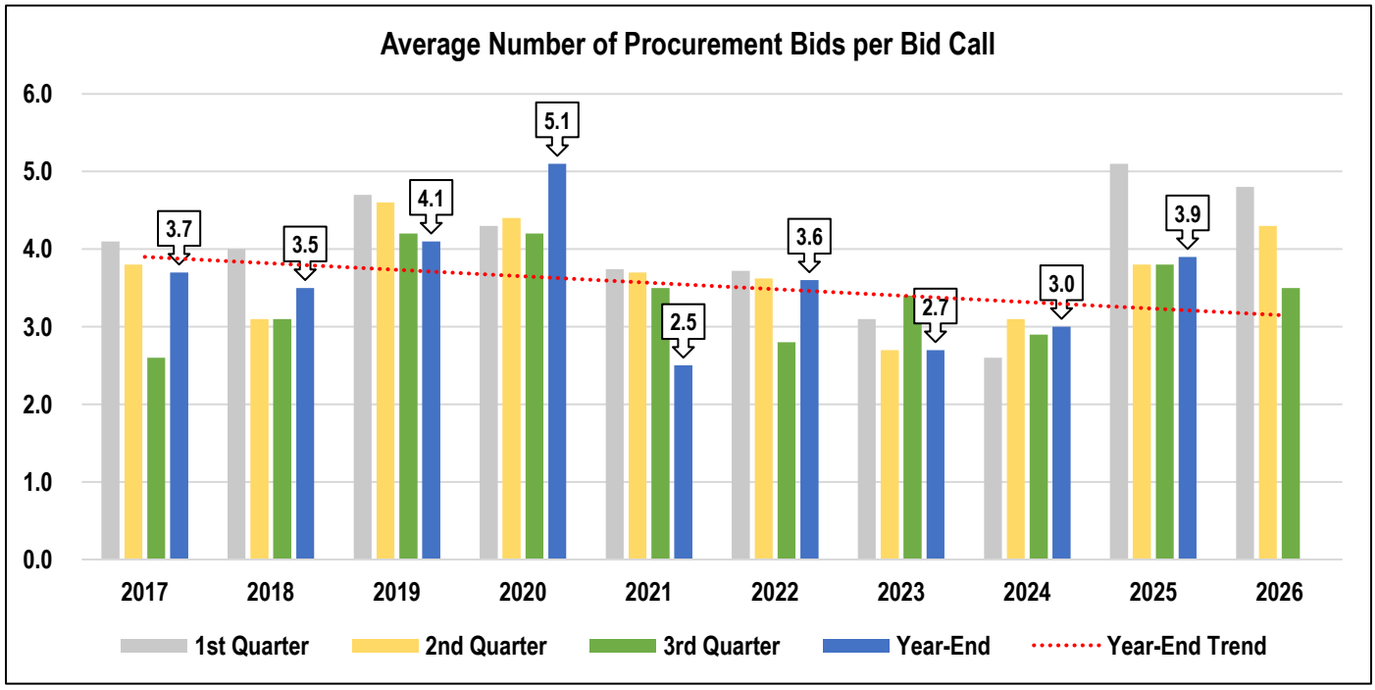
Note: In 2020, 64 of 98 grievances are attributed to Transit Windsor.



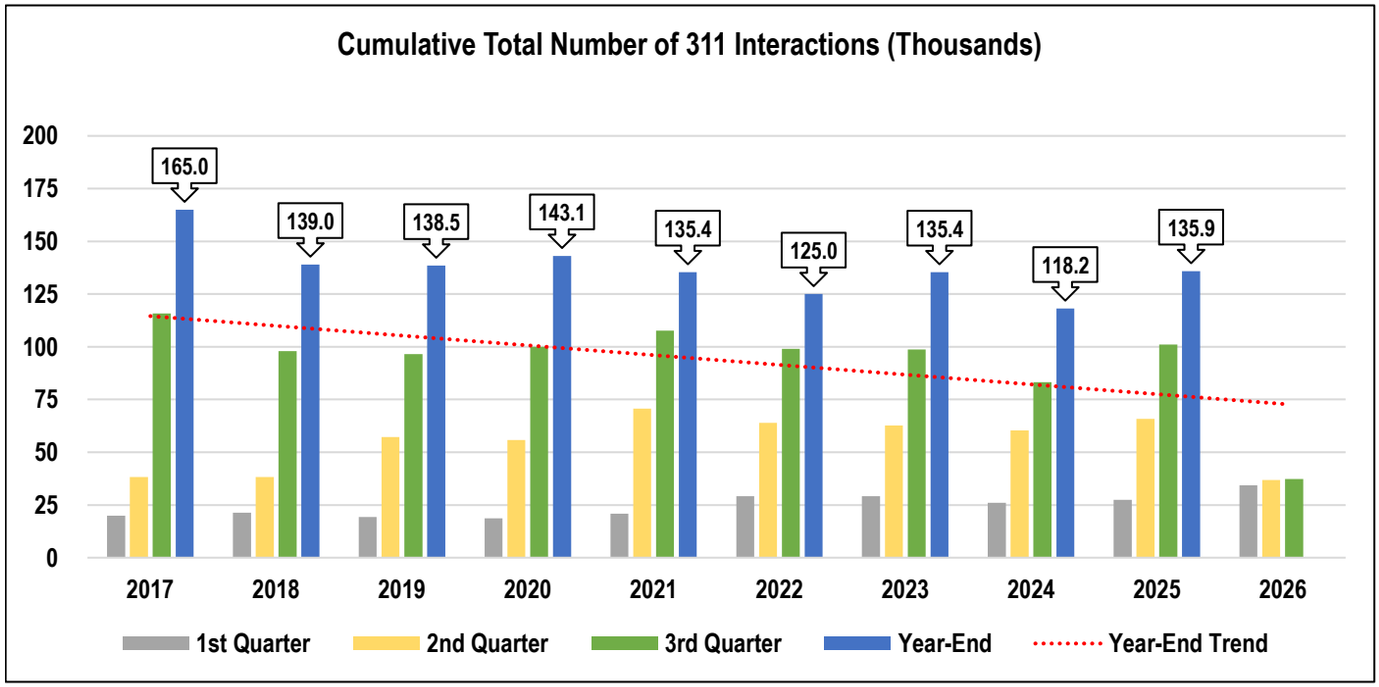
FIRE & RESCUE



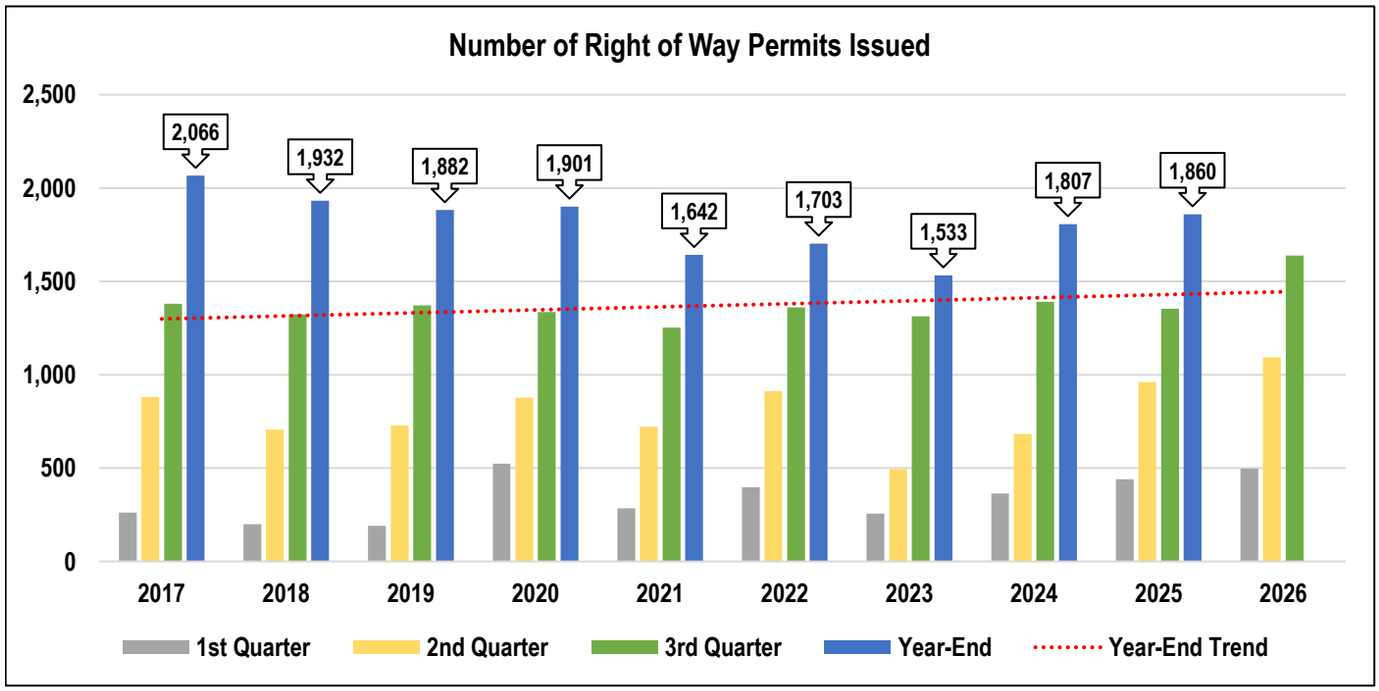
Legal



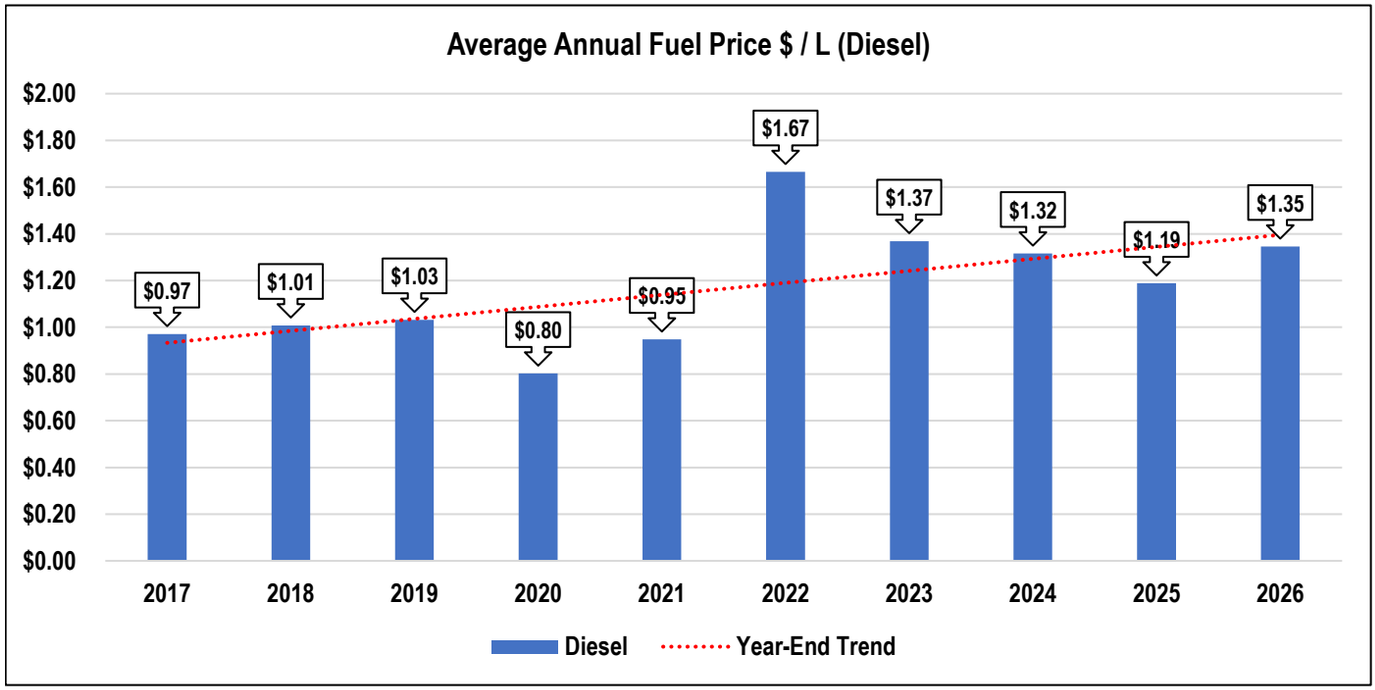
COMMUNICATIONS & CUSTOMER SERVICE

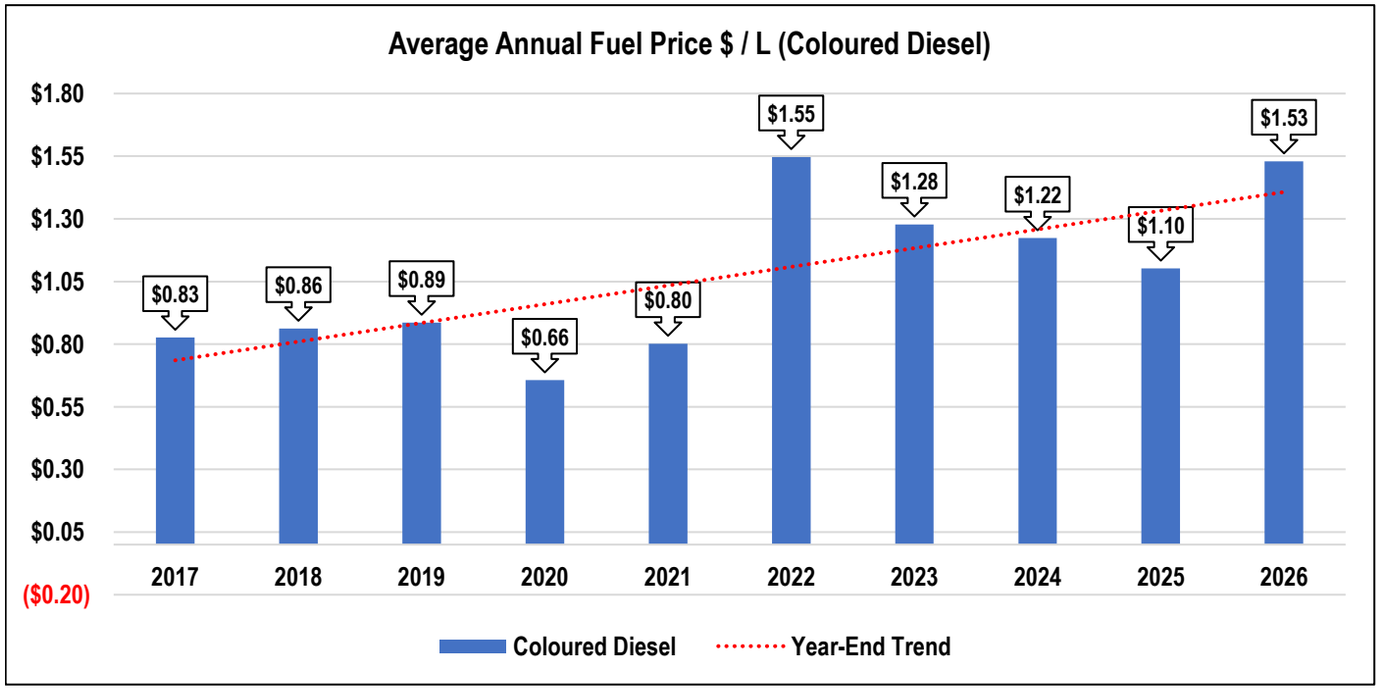


ENGINEERING

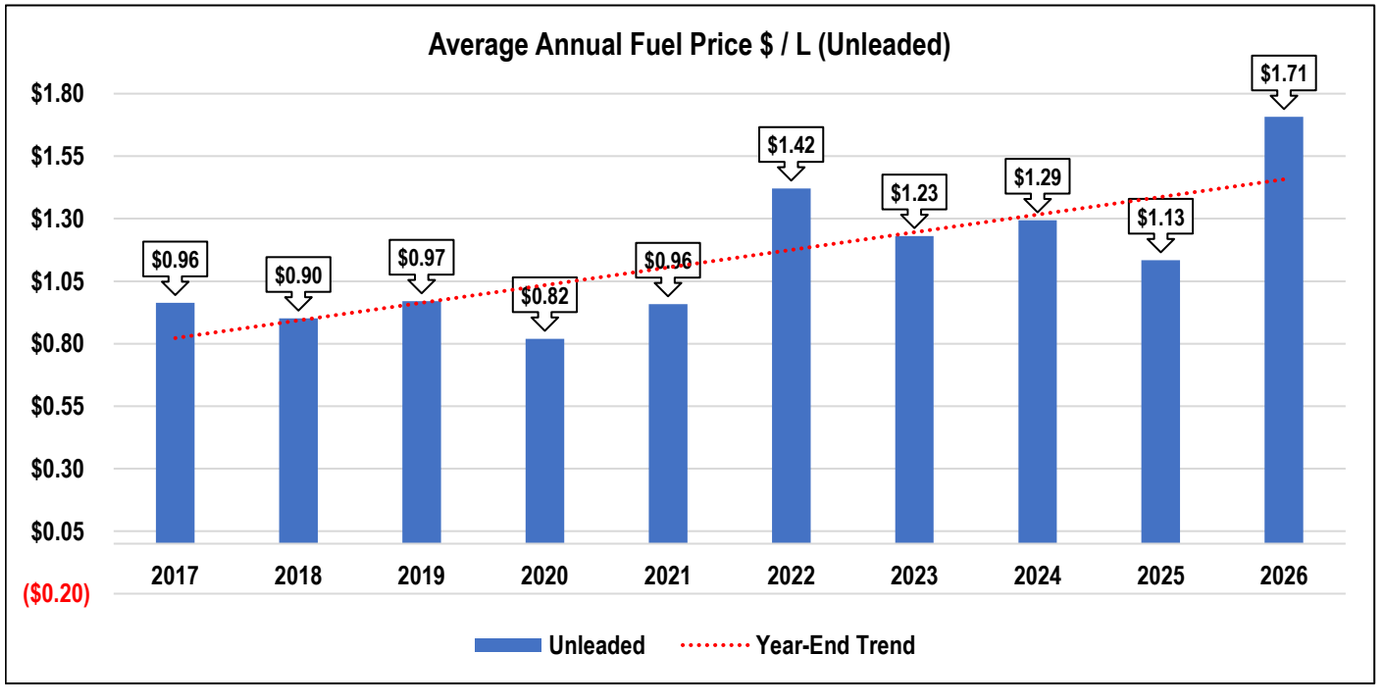


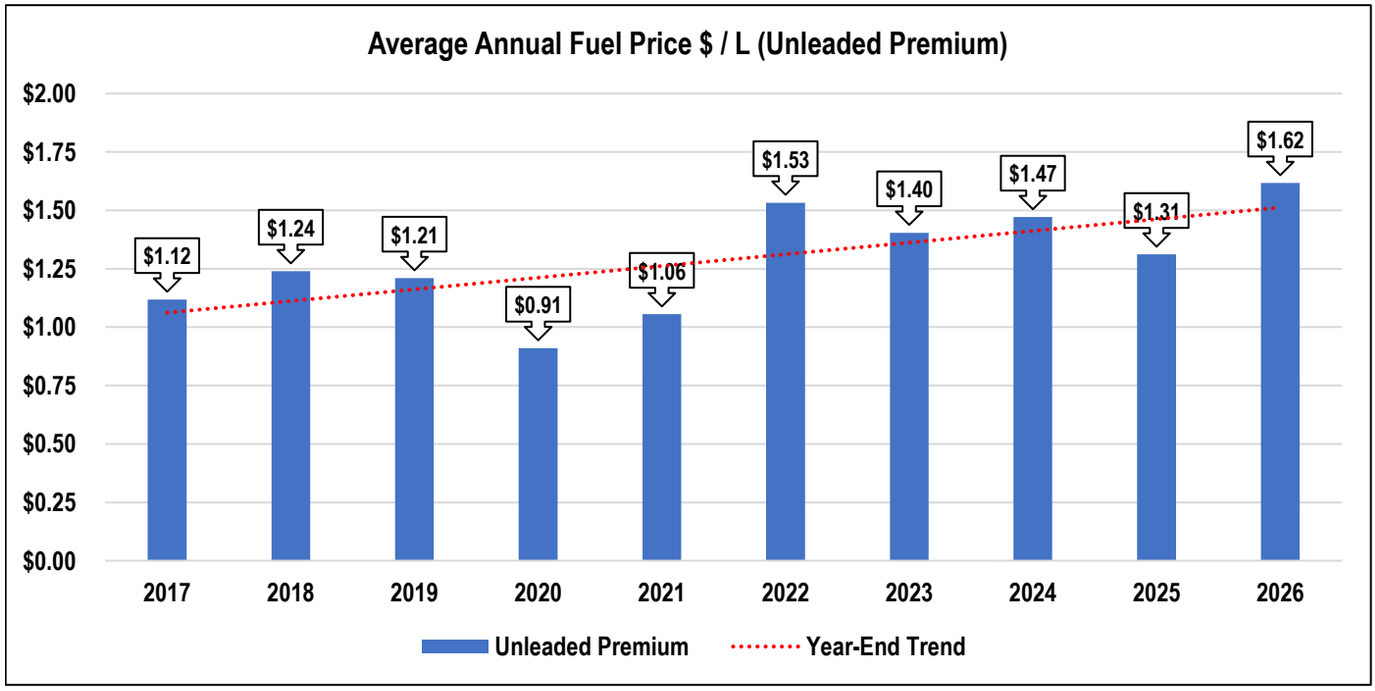
PUBLIC WORKS





PUBLIC WORKS





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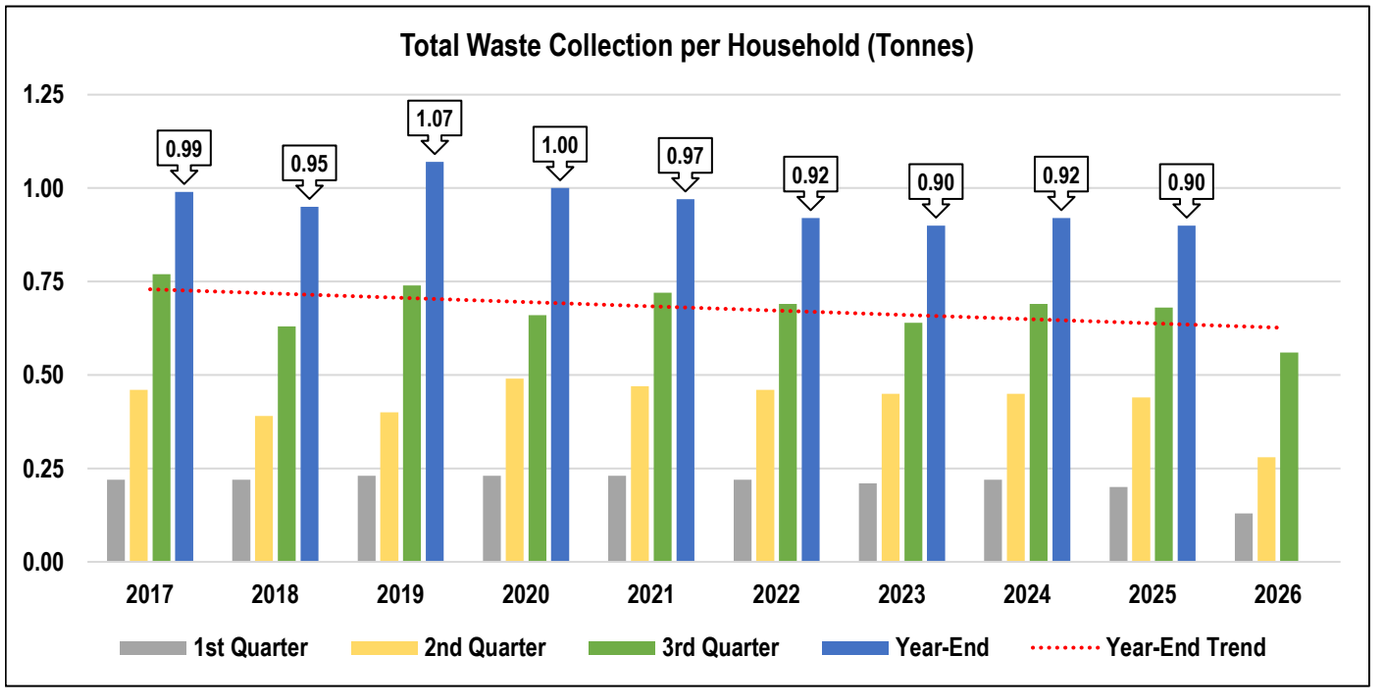
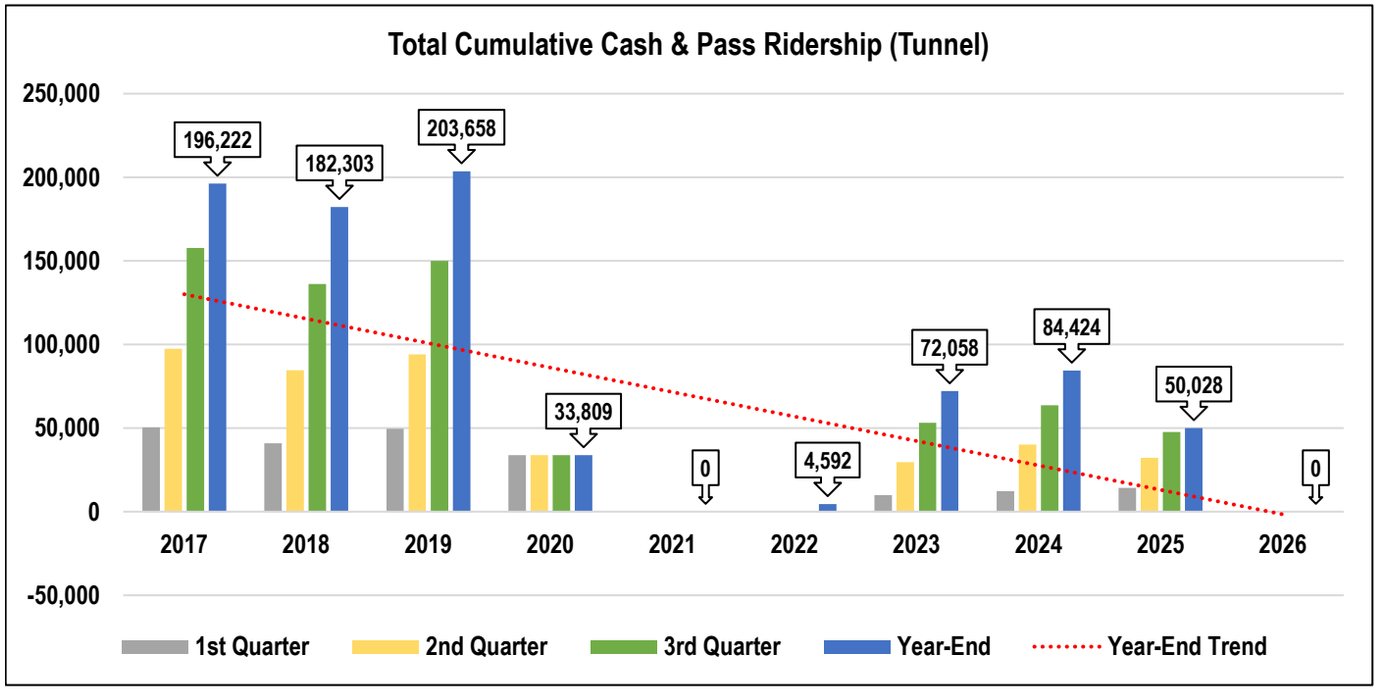
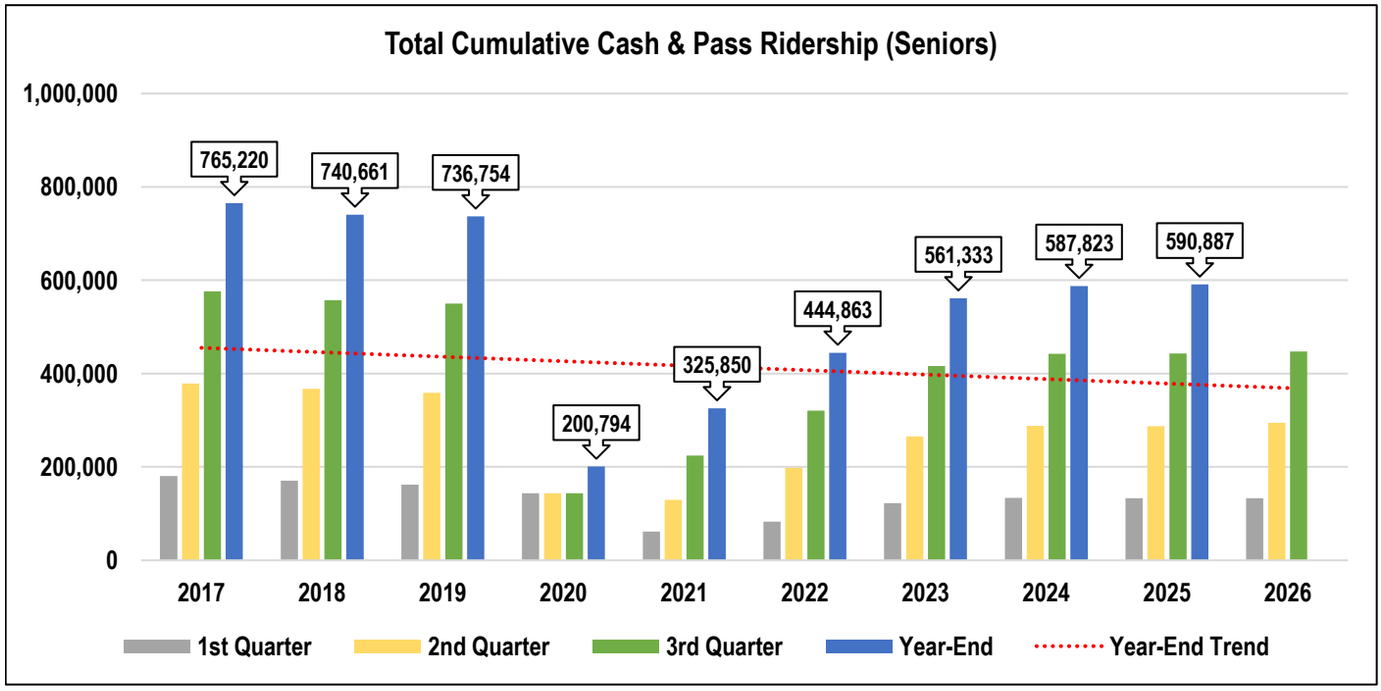


TRANSIT WINDSOR





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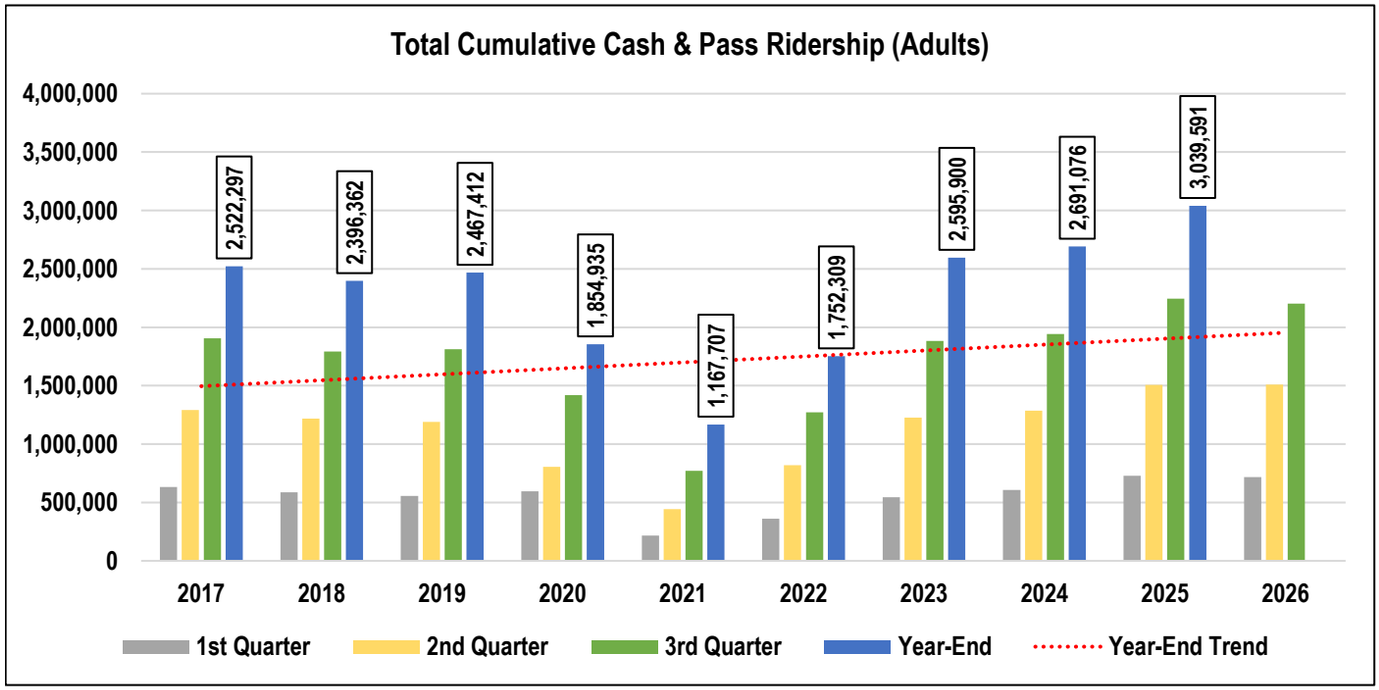

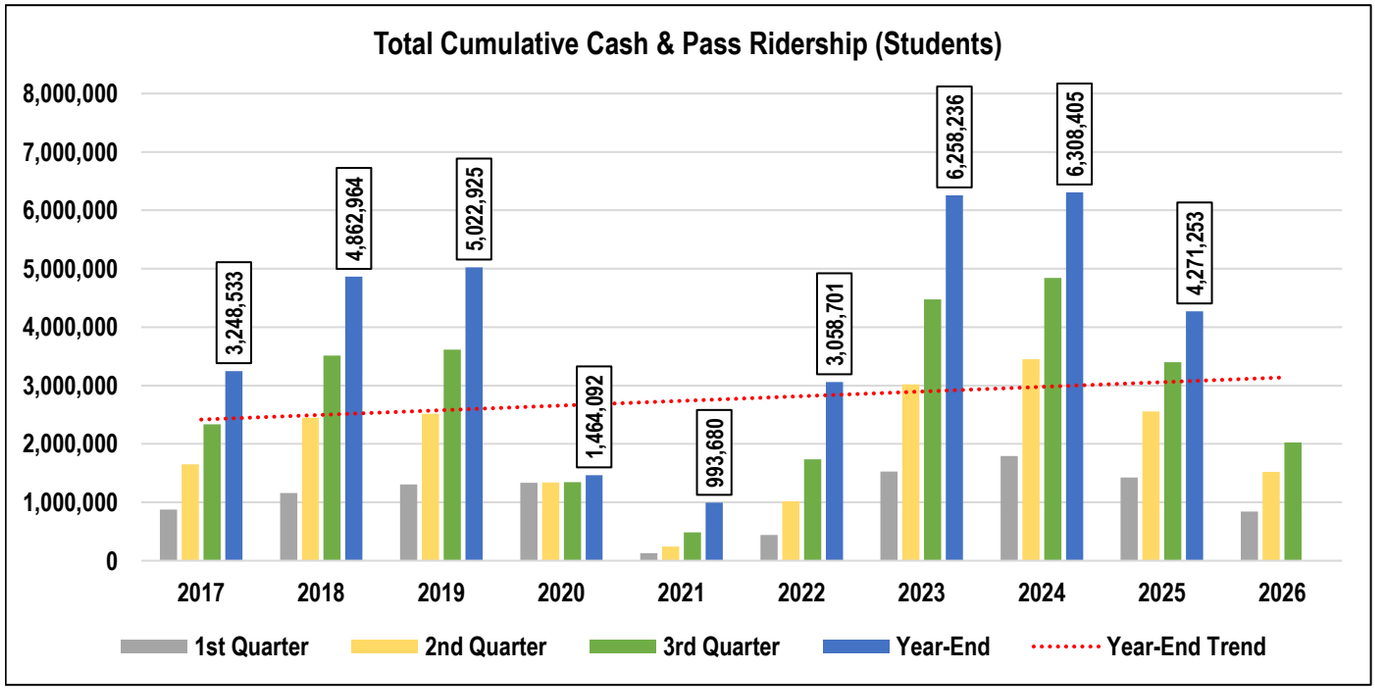

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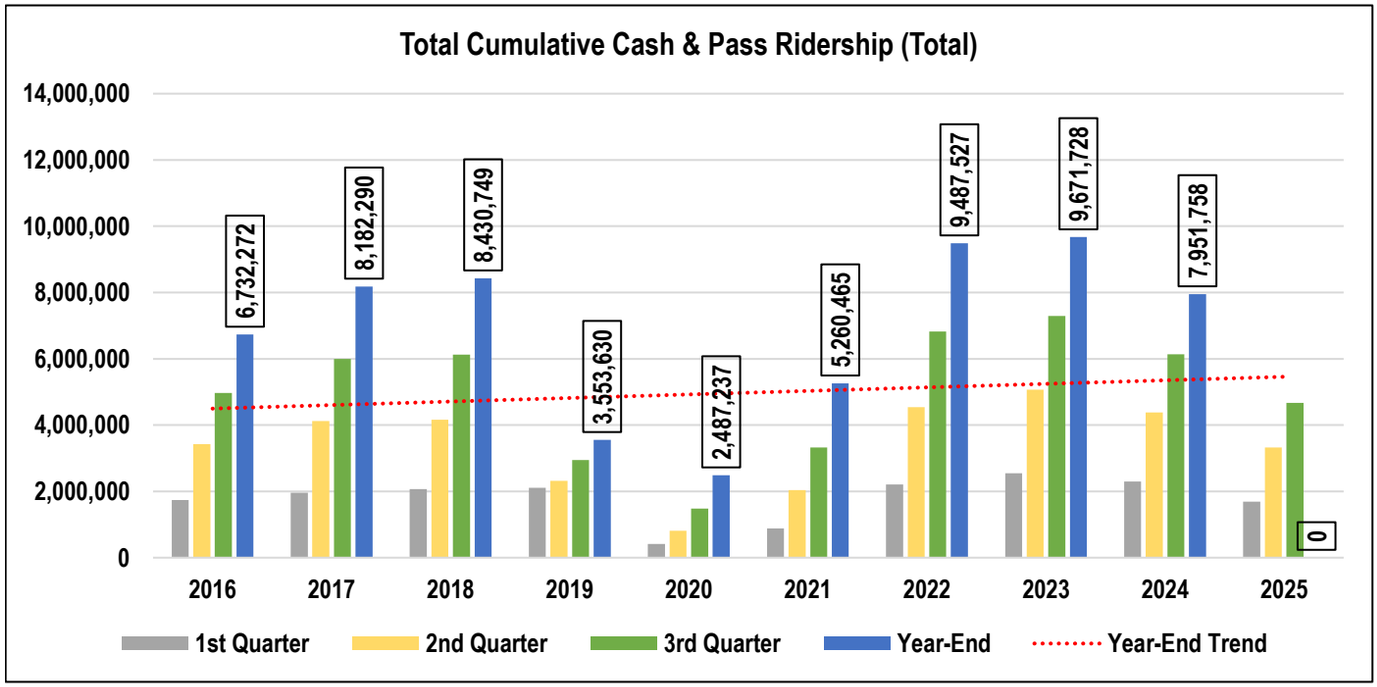
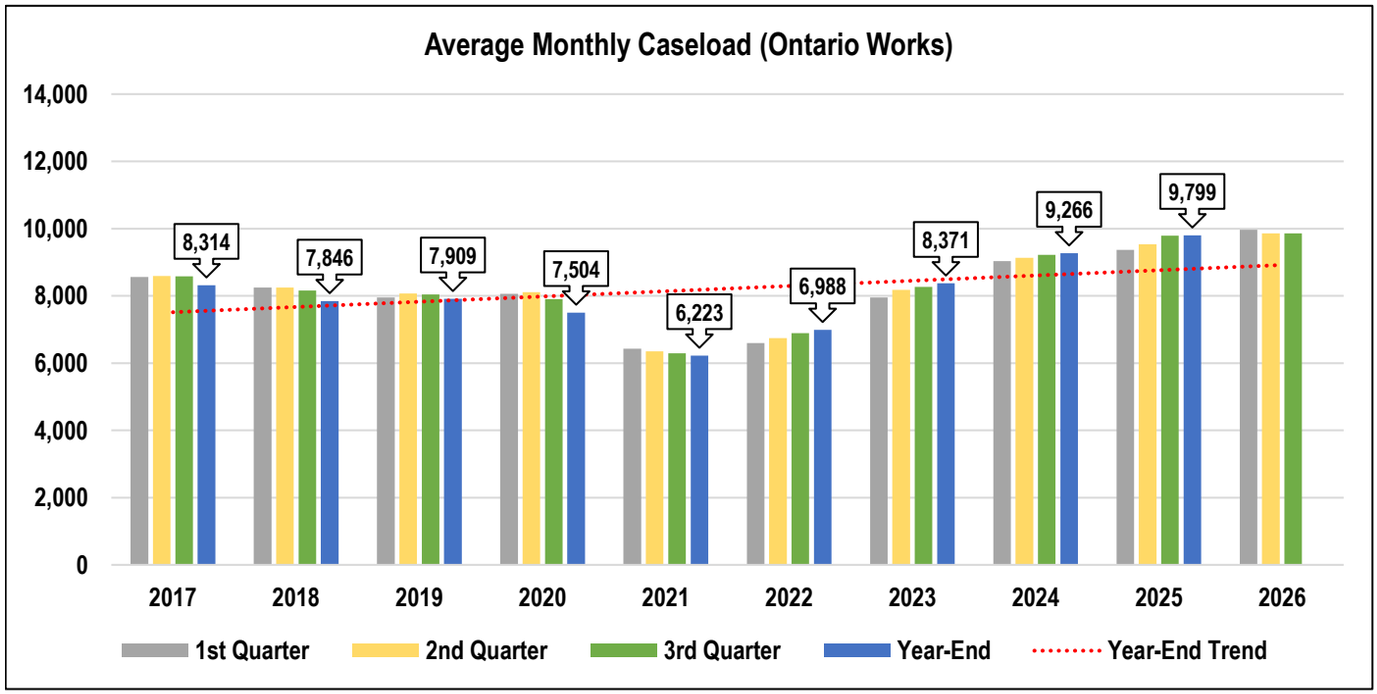
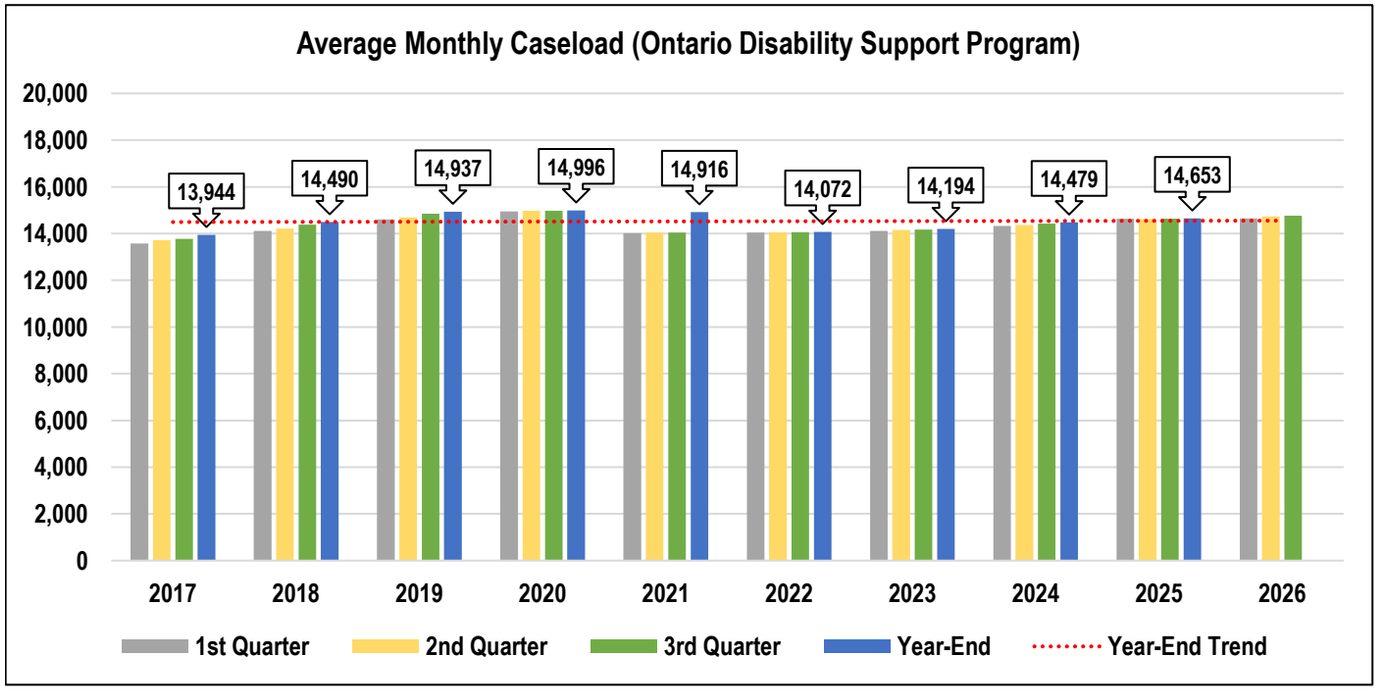
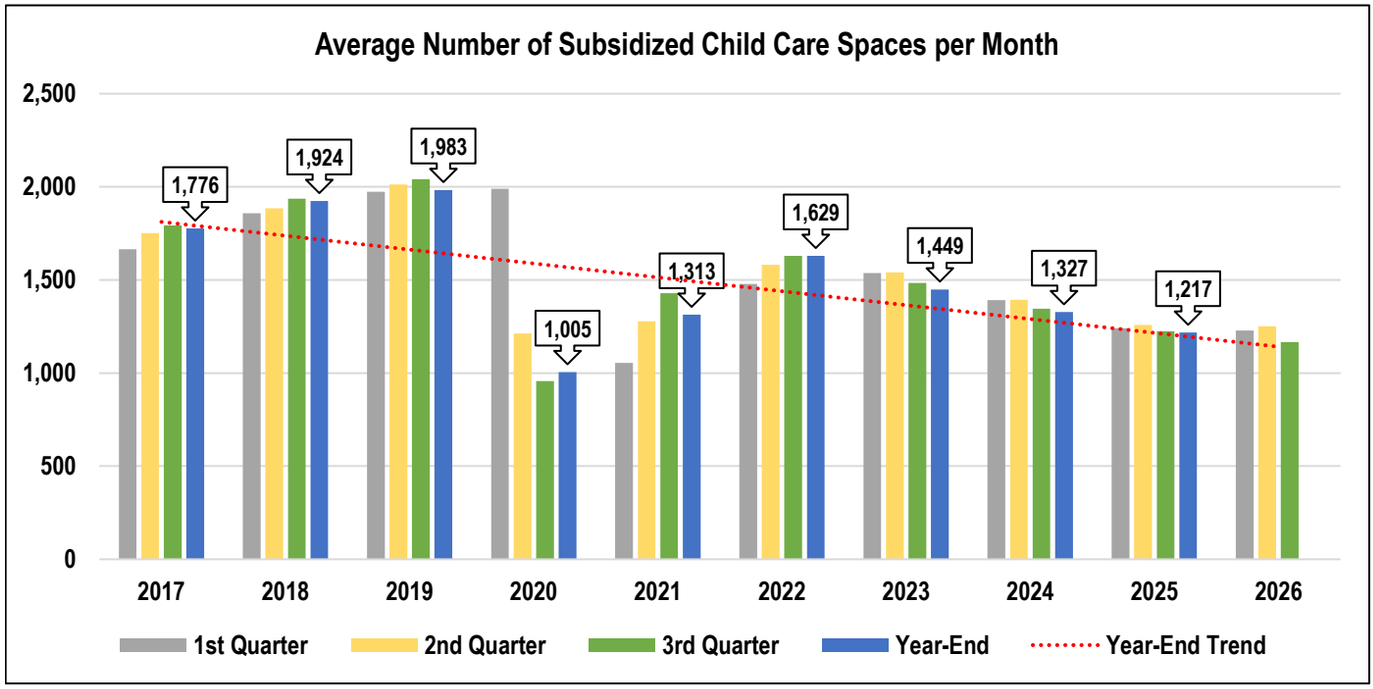


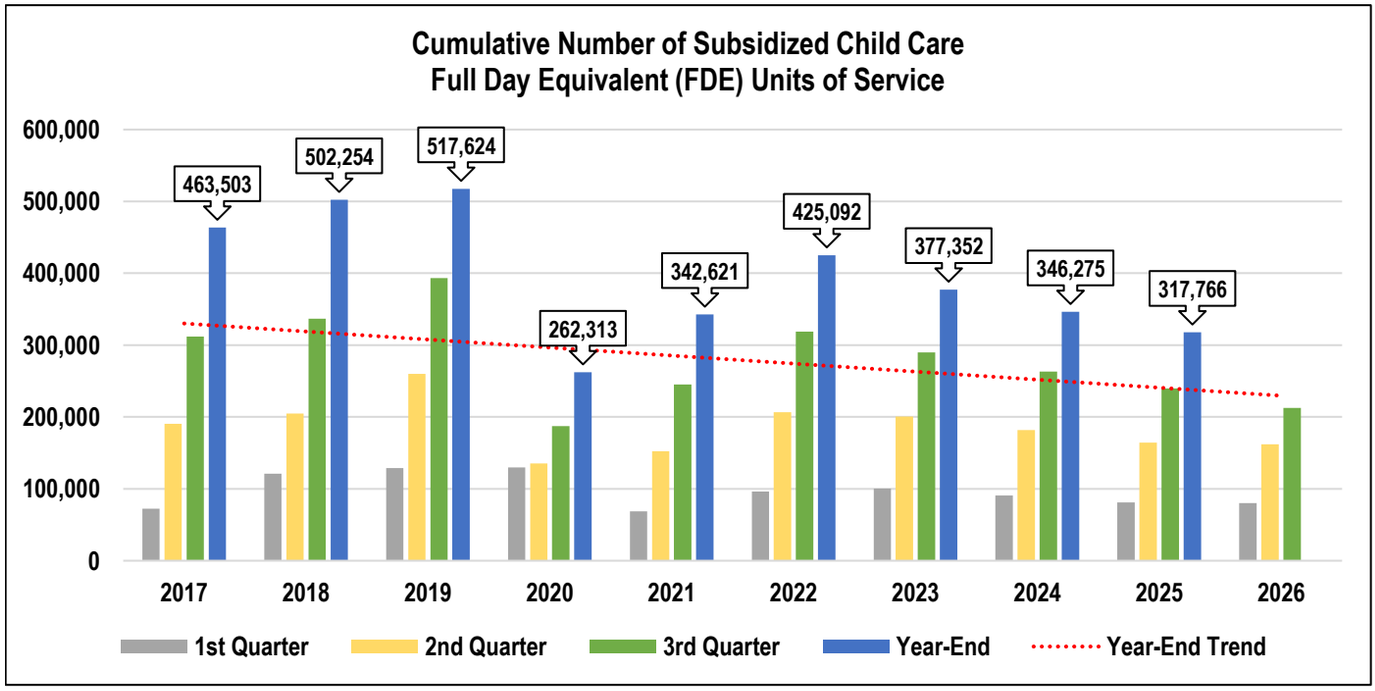
EMPLOYMENT & SOCIAL SERVICES



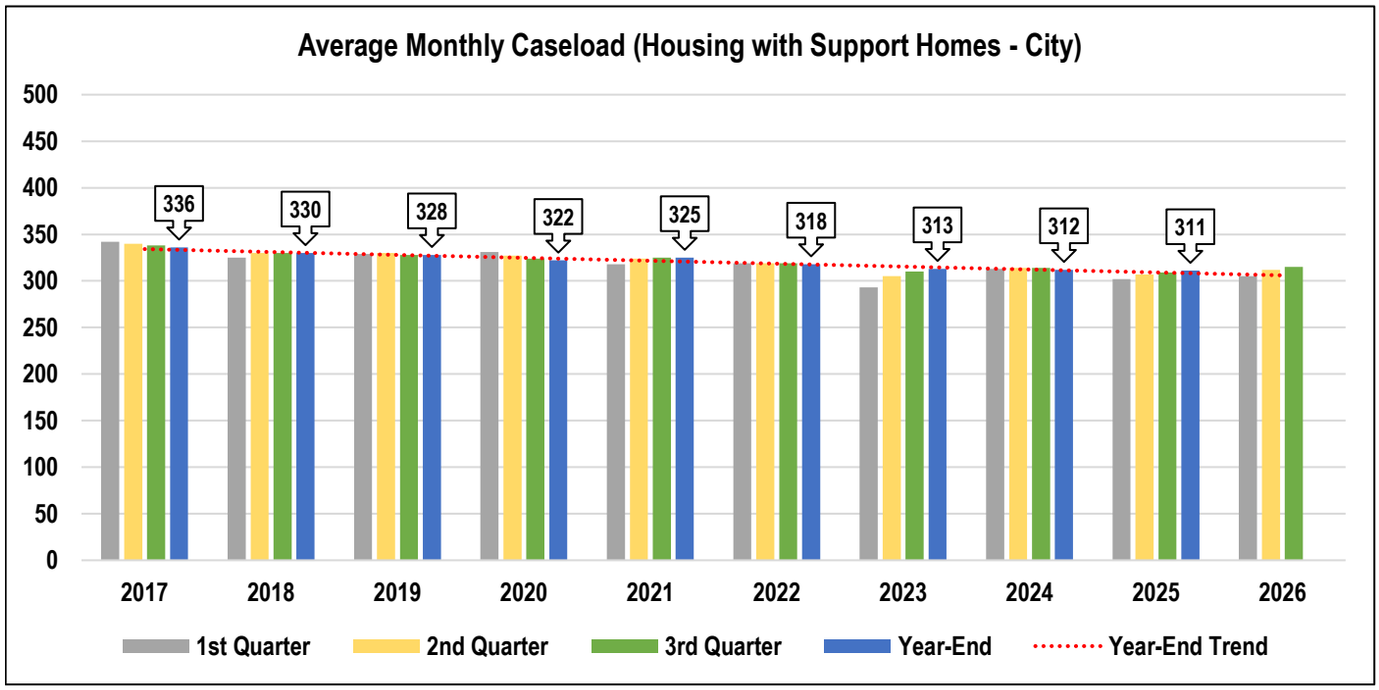


HOUSING & CHILDREN SERVICES

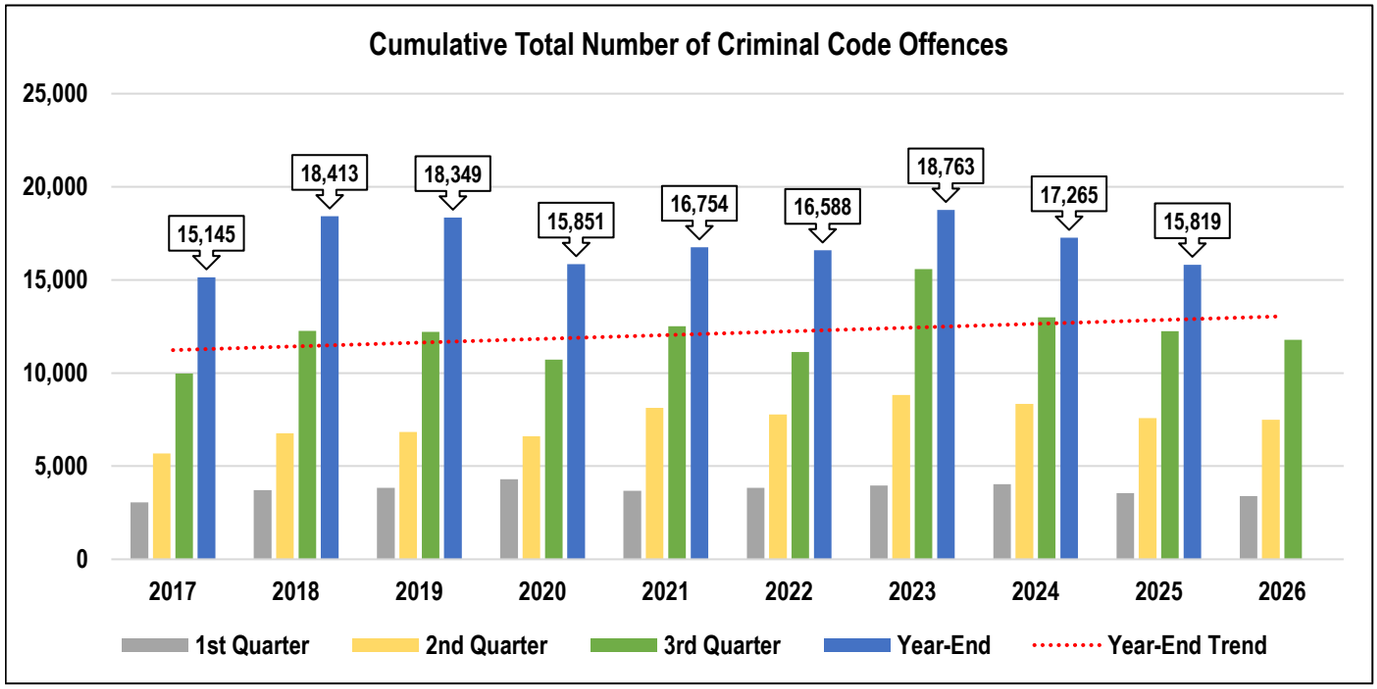




HOUSING & CHILDREN SERVICES



WINDSOR POLICE SERVICE



THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 132/2026

Subject: 2027 Community Sport and Recreation Infrastructure Fund Stream 1 Grant Application – Ward 7

Reference:

Date to Council: December 7, 2026
Author: John Aquino
Program Manager, Grants
Asset Planning
519-255-6100 ext. 6667
jaquino@citywindsor.ca

Asset Planning
Report Date: 11/10/2026
Clerk's File #: SR/15239

To: Mayor and Members of City Council

Recommendation:

I) **THAT** City Council **SUPPORT** the submission of an application to the Community Sport and Recreation Infrastructure Fund ("CSRIF") Stream 1 for the Forest Glade Arena Upgrade project; and further,

II) **THAT** the Chief Administrative Officer **BE AUTHORIZED** to sign and submit any documents required in order to apply to the CSRIF Stream 1, subject to all documents being satisfactory in form to the City Solicitor, in technical content to the Executive Director, Engineering/Deputy City Engineer and to the Executive Director, Parks, Recreation and Facilities, and in financial content to the City Treasurer, or designates; and further,

III) **THAT** the City Treasurer **BE AUTHORIZED** to sign a letter confirming that the Corporation of the City of Windsor (City) is the owner of the property identified in this report; and further,

IV) **WHEREAS** on January 26, 2026, the 10-year Capital Budget was deemed approved via Decision Number B4/2026 and Mayoral Decision 03-2026, be it further resolved that the City Treasurer **BE DIRECTED** to affect a transfer of $2,500,000 in currently available funds from the Municipal Arena Refurbishments project, REC-005-07, to a newly created Forest Glade Arena Improvements project, in support of the CSRIF Stream 1 application; and further,

V) **THAT** should funding be awarded under the CSRIF Stream 1 that the incremental grant funding **BE DIRECTED** to support the implementation of energy efficient additions to the project scope; and further,

VI) **THAT** the Chief Administrative Officer and City Clerk **BE AUTHORIZED** to take any such action and to sign any agreements, declarations or approvals and any other such documents required resulting from receiving funding from the CSRIF Stream 1, subject to all documentation being satisfactory in form to the City Solicitor, in technical content to the Executive Director, Engineering / Deputy City Engineer and to the Executive Director, Parks, Recreation and Facilities, and in financial content to the City Treasurer, or designates; and further,

VII) **THAT** the Chief Administrative Officer **BE AUTHORIZED** to delegate the signing of all claims and applicable reports and other such documents as required as part of receiving the funding from the CSRIF Stream 1, to the Executive Director, Engineering / Deputy City Engineer and to the Executive Director, Parks, Recreation and Facilities, subject to all documentation being satisfactory in financial content to the area's Financial Planning Manager or designates; and further,

VIII) **THAT** Council **PRE-APPROVE and AWARD** any procurement(s) necessary that are related to the project funded through the grant, provided that the procurement(s) are within approved budget amounts, pursuant to the Purchasing By-Law 60-2026 and amendments thereto; satisfactory in financial content to the City Treasurer; and in technical content to the City Engineer and to the Executive Director, Parks, Recreation and Facilities, or designates; and further,

IX) **THAT** the Purchasing Manager **BE AUTHORIZED** to issue and amend purchase orders as may be required to effect the recommendations related to the awarded funding through the CSRIF Stream 1, subject to the purchase orders and amendments thereto being within approved budget and funding amounts and all specifications being satisfactory in financial content to the City Treasurer, and in technical content to the City Engineer and to the Executive Director, Parks, Recreation and Facilities; and further,

X) **THAT** the Chief Administrative Officer and City Clerk **BE AUTHORIZED** to sign any agreements along with any amendment(s) as may be required for the project(s) awarded funding through the CSRIF Stream 1, provided all are within approved budget and funding amounts, satisfactory in financial content to the City Treasurer, in form to the City Solicitor, and in technical content to the City Engineer and to the Executive Director, Parks, Recreation and Facilities; and further,

XI) **THAT** Administration **BE AUTHORIZED** to issue any change order(s) as may be required for the project(s) awarded funding through the CSRIF Stream 1,

provided all are within approved budget and funding amounts, satisfactory in financial content to the City Treasurer, and in technical content to the City Engineer and to the Executive Director, Parks, Recreation and Facilities.

Executive Summary:

N/A

Background:

The Community Sport and Recreation Infrastructure Fund (CSRIF) is a $500 million Government of Ontario program that provides funding through two program streams for projects that:

- foster healthier and more active lifestyle for families
- make sport more accessible
- support local jobs
- help more communities across the province host local, national and international sporting events and competitions

The CSRIF announced on April 18, 2024, provides funding to municipalities, Indigenous communities and organizations, local service boards, non-profit organizations and (for new builds only) for-profit organizations through two program streams for projects that:

- repair or upgrade existing sport and recreation facilities (Stream 1)
- build new and transformative sport and recreation facilities (Stream 2)

This report outlines intent to apply for Stream 1 of this fund.

Stream 1 supports projects that:

- Extend the lifespan of existing facilities;
- Maximize the use of existing facilities (for example, use of space, increasing hours of operating, enhancing functionality and/or participation rates);
- Improve health and safety, accessibility and environment standards of facilities (for example, access to facility or field of play, lower operating costs, etc.)

Municipalities can apply for up to 50% of eligible project costs up to $1 million. All projects must be completed within 24 months of approval and no later than March 31, 2029. The deadline to apply is Tuesday, December 22nd, 2026. Municipalities can only submit one application under this stream.

Discussion:

Upon discussion with Engineering, Facilities and Recreation staff, upcoming projects were assessed for consideration to be put forward for Stream 1. The project outlined in this report was selected due to alignment with CSRIF program objectives, available funding and timelines, and departmental priorities.

Project Title: Forest Glade Arena Upgrade (Rink A)

This project is highly aligned with the objectives and eligibility requirements of CSRIF Stream 1. The project is focused on the rehabilitation of an existing municipal recreation facility and will extend the service life of critical arena infrastructure, improve facility reliability, enhance user experience, and support the continued delivery of local community sport and recreation programming for Windsor residents.

Forest Glade Arena provides year-round access to organized and recreational ice sports. The proposed project consists of the rehabilitation and replacement of major building systems that have reached or exceeded their useful life, including:

- Replacement of the original refrigerated rink slab and refrigeration piping.
- Replacement of the evaporative condenser serving the refrigeration system.
- Replacement or upgrade of refrigeration plant electrical infrastructure.
- Replacement of dasher boards, glass, and stanchions.
- Associated environmental review and potential soil remediation resulting from previous refrigeration line leaks.

These works align closely with the CSRIF Stream 1 eligibility criteria, which support projects that repair and rehabilitate existing recreation facilities, extend facility lifespan, improve health and safety, improve environmental performance, and maximize the use of existing facilities.

The existing Rink A refrigeration piping and floor have experienced multiple leaks and repairs in recent years and are approaching the end of their service life. Failure of this infrastructure would place continued ice operations at risk and negatively impact the community groups and residents who rely on the arena for recreation and sport programming. The project will preserve an important municipal recreation asset and ensure continued public access for years to come. Project funding had previously been identified for this work through the capital budget under project REC-005-07. If successful in application to the CSRIF Stream 1, receipt of the grant funding will provide an opportunity for additional, enhanced energy efficiency measures to be considered and implemented as part of the overall project scope, allowing for improved energy efficiency and reduced greenhouse gas (GHG) emissions through modernization of the refrigeration system.

The majority of anticipated project expenditures are expected to qualify as eligible costs under CSRIF Stream 1. The program permits funding toward pre-construction development, studies, project management, construction materials and labour, and fixed equipment costs associated with facility rehabilitation projects.

Risk Analysis:

There is no guarantee that the application to the CSRIF Stream 1 will be approved or that the full amount requested will be awarded. If the application is unsuccessful, or

approved for a lesser amount, Administration will proceed utilizing the existing approved funding for this project, subject to further review of project scope, timing, and budget requirements.

Climate Change Risks:

Climate Change Mitigation

The primary purpose of this project is asset renewal and service continuity; however, the project presents a significant opportunity to improve energy efficiency and reduce greenhouse gas (GHG) emissions through modernization of the refrigeration system. A key climate-related risk is the potential opportunity to incorporate energy-efficient refrigeration equipment, upgraded controls, low-global-warming-potential refrigerants, and heat recovery measures during design and replacement of end-of-life infrastructure. Doing so could result in GHG reduction opportunities over the lifecycle of the new system.

Climate Change Adaptation

Climate adaptation risk associated with this project is considered low. Project design phase presents opportunity to evaluate operational reliability of each proposed option under future climate conditions.

Financial Matters:

The Community Sport and Recreation Infrastructure Fund (CSRIF) Stream 1 provides funding of up to 50% of eligible project costs to a maximum of $1,000,000. The Forest Glade Arena Upgrade project, inclusive of costs in support of various energy efficiency upgrades, is estimated to have a total cost of approximately $3,500,000 (inclusive of applicable taxes), including $3,385,000 in eligible costs and $115,000 in ineligible costs. Based on the current project estimate, the City intends to submit a funding request for the maximum grant amount of $1,000,000.

Administration recommends that $2,500,000 of currently available funding in the Municipal Arena Refurbishments project, REC-005-07, be transferred to a new project, in support of this work. This project had been previously approved for funding as part of previous capital budget approvals and was scheduled to proceed prior to Administration becoming aware of this grant opportunity. Should the application be successful, an additional $1,000,000 in grant funding will be available to support the additional energy efficiency upgrades. With the recommended fund transfer, sufficient funding for the City's portion of the project will be available within the approved budget for the Forest Glade Arena Improvements project.

Funding Source	Amount
CSRIF Stream 1 Grant Funding	$1,000,000
City Funding - Forest Glade Arena Improvements (Project REC-005-07)	$2,500,000
Total Estimated Project Cost	$3,500,000

Consultations:

Kathy Buis, Financial Planning Administrator

Mike Dennis, Manager Capital Planning and Reserves

Cory Elliott, Manager, Arenas and WFCU Centre

Spencer Hsu, Legal Counsel

Marc Di Domenico, Manager (A), Corporate Projects

Keith Degroot, Project Administrator, Corporate Projects

Brana Cesljarov, Supervisor, Environmental Sustainability and Climate Change

Dawn Lamontagne, Purchasing Manager

Conclusion:

Administration recommends proceeding with the application to the CSRIF for the project outlined in this report and transferring funds from the Municipal Arenas Refurbishment project, REC-005-07, to the new Forest Glade Arena Improvements project.

Planning Act Matters:

N/A

Approvals:

Name	Title
Natasha Gabbana	Executive Director, Capital Planning and Corporate Energy / Deputy Treasurer
Rachel Chesterfield	Manager, Performance Measurement and Business Case Development
Colleen Middaugh	Executive Director, Engineering / Deputy City Engineer (A)
Jamie Scott	Executive Director, Parks, Recreation & Facilities (A)

Name	Title
Wira Vendrasco	City Solicitor
David Simpson	Commissioner, Infrastructure Services and City Engineer
Michael Chantler	Commissioner, Community Services
Janice Guthrie	Commissioner, Finance and City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 138/2026

Subject: Capital Variance Report - September 30, 2026 - City Wide

Reference:

Date to Council: December 7, 2026
Author: Mike Dennis
Manager, Capital Planning and Reserves
519-255-6100 x6343
mdennis@citywindsor.ca

Amber Ridley
Senior Capital Analyst
519-255-6100 x6613
aridley@citywindsor.ca
Asset Planning
Report Date: 11/12/2026
Clerk's File #: AF/15032

To: Mayor and Members of City Council

Recommendation:

I. THAT City Council **RECEIVE** the 2026 Life-to-Date Capital Variance Report as at September 30, 2026; and further,

II. Whereas on January 26, 2026, the Capital Budget **WAS DEEMED APPROVED** via Mayoral Decision MD03-2026 be it further resolved that City Council **DIRECT** the City Treasurer to affect transfers to and from existing capital projects/reserves as identified within Appendix A – Summary of Capital Project Variances; and further,

III. THAT City Council **AUTHORIZE** the release of encumbrances totalling $5,247,341 in funding from Pollution Control projects to their original funding source, Pollution Control Reserve, Fund 208.

Executive Summary:

N/A

Background:

Administration reports to City Council semi-annually on the status of all open/active capital projects. City Council approved the last semi-annual Capital Variance Report ending March 31, 2026, on June 29, 2026, with CR297/2026. This report reflects the status of projects as of September 30, 2026 and incorporates various reallocations,

transfers, and other funding recommendations as necessary, in order to manage approved capital works and ensure projects are monitored in an efficient and effective manner.

Discussion:

The 2026 Capital Budget represents a comprehensive 10-year plan totaling $2.26 billion, with average annual approvals exceeding $225 million. This plan includes a diverse portfolio of projects, including road and sewer infrastructure, transportation, and parks and recreation. As of September 30, 2026, there are 556 active capital projects underway.

Of the 556 open projects:

- 533 are expected to remain within budget
- 18 are projected to realize a surplus
- 1 requires a transfer of additional funding from realized surpluses
- 4 require a transfer of available funding from a dedicated reserve

Projected project variances are based on available data but may change until such time that the projects are fully completed and all costs are accounted for. This is especially true for projects that have not yet started or are in their early stages and in these instances, variance projections may shift as work progresses. Project Leads, Financial Planning, and Capital Planning teams continuously monitor these projects, reporting any anticipated variances in future updates when necessary.

A summary of the currently identified surpluses and deficits are laid out in Table 1 which can be found in the Financial Matters section of this report. Appendix A - Summary of Capital Project Variances provides further details of projects within each Program/ Category which are projecting, or have realized, a surplus or deficit upon project completion. Standard practice for projected surpluses is to return any remaining funding to its original funding source. In instances where there is an expected deficit, recommendations to reallocate surplus funds are made to balance and close completed projects. Where surplus funds are not available to offset project deficits, alternate funding sources are identified.

Further to the above noted process, any projects which meet the criteria established per the Capital Project Reporting Policy (CR429/2010) must also be reported to Council in a separate report. CR429/2010 states: "Capital projects whose final financial position is a deficit greater than 10% of net budget AND greater than $500,000, will BE SUBJECT to a separate report to Council outlining the reasons for the deficit". For the current reporting period covering April 1, 2026, through September 30, 2026, there were no projects identified which met this criterion.

Inflation Considerations

During and after the COVID-19 pandemic, the City experienced inflation that saw construction tenders exceed City budgets in excess of 15% to 20%. In an effort to manage and address significant inflationary impacts, Council approved, as part of the 2023 Capital Budget, the creation of the Corporate Inflation Mitigation project, 7269001. Accessing these funds is permitted through a CAO report with a requirement to report use of these funds to Council through the Capital Variance report. There were no draws approved by either the CAO or Council during the current reporting period. The current balance in this account is $11,472,084, of which $6,874,441 is available for wastewater and stormwater related pressures/grants and $4,597,643 is available for general capital.

While inflation concerns have moderately subsided, it should be noted that the current economic environment, specifically as it relates to impacts on tariffs and rising fuel costs, presents some level of uncertainty. Although Administration considers inflationary pressures in all capital project estimates, it is difficult, if not impossible, to determine what impact tariffs or other economic measures undertaken by Canada and other countries, may have on the City's ability to complete capital projects with currently available funding. Administration continues to work on developing strategies and guidelines that can be used to deal with significant price increases and unforeseen changes in the market.

Risk Analysis:

The Capital Project Variance Report continues to reflect a low risk to the corporation as capital projects are generally managed within budget and available surpluses are typically able to offset any projected deficits. Monthly monitoring by the Project Leads, Financial Planning and Asset Planning ensures that issues are addressed immediately and, if necessary, reported to Council.

Climate Change Risks

Climate Change Mitigation:

N/A

Climate Change Adaptation:

N/A

Financial Matters:

There are currently 556 open and/or active capital projects. The amounts in this report are reflected as at September 30, 2026 and therefore may vary from current figures. The following table summarizes, by Service Area and project type, the projected surplus/ (deficit), as well as the amount of funding returned to source and transferred from reserves. As previously noted, a number of projects are not reporting nor projecting variances at this time and are therefore not included in Table 1, below.

Table 1

Capital Project Variances by Service Area and Program/Category - September 30, 2026

Service Area	Program/Category	Funding Returned to / (from) Source	Funding Allocated to / (from) Other Projects	Total Surplus / (Deficit)
Administration & Representation - Total		-	-	-
Economic Development	Economic Development	158,552	-	158,552
Economic Development - Total		**158,552**	-	**158,552**
Infrastructure Services	Corporate Projects	492,738	-	492,738
	Environmental Services	424	-	424
	Fleet Operations	79,569	-	79,569
	Pollution Control	(32,072)	-	(32,072)
	Sewer Rehabilitation	1,535,458	-	1,535,458
	Transportation	27,584	-	27,584
Infrastructure Services - Total		**2,103,701**	-	**2,103,701**
Community Services	Parks Operations	97,569	-	97,569
Community Services - Total		**97,569**	-	**97,569**
Corporate Services - Total		-	-	-
Finance & City Treasurer - Total		-	-	-
Human & Health Services - Total		-	-	-
Agencies & Boards	Windsor Airport	1,000,000	-	1,000,000
	Windsor Police Service	72,639	-	72,639
Agencies & Boards - Total		**1,072,639**	-	**1,072,639**
Grand Total		**3,432,461**	-	**3,432,461**

Projected surpluses totaling $3,432,461 are being reported as part of this update to Council as being returned to or funded by transfers from reserves. Of the funds being returned, $2,535,458 is being returned to the Wastewater and Stormwater Sewer Surcharge Reserves and will be made available to fund future wastewater and stormwater works. $856,436 will be returned to the Pay-As-You-Go and Service Sustainability Reserves which are used to fund various priority projects in the capital plan. The remaining net balance of $40,567 will be returned/drawn from the noted Windsor Police Services Reserves and the Pollution Control Reserve, which are dedicated, restricted use reserves.

Variances by funding source are detailed in Table 2, below.

Table 2

Capital Project Variances by Funding Source - September 30, 2026

Funding Source	Returned to / (from)
F153 - Wastewater Sewer Surcharge	1,204,769
F169 - Pay-As-You-Go	279,513
F183 - Windsor Police Service (WPS) Fleet	15,872
F195 - WPS Equipment Replacement	56,767
F208 - Pollution Control	(32,072)
F221 - Service Sustainability	576,923
F234 - Stormwater Sewer Surcharge	1,330,689
Grand Total	**3,432,461**

As previously noted, Appendix A - Summary of Capital Project Variances highlights the details of those projects which are projected to be in a surplus or deficit position and provides recommendations on transfers to close out the projected project balances. The reported transfers should be considered estimates at this time as there could be minor differences between balances as of September 30th and when projects are finally closed upon Council approval.

Projects identified below are complete and not reporting variances and therefore are requested to be closed with no additional action required.

Completed Projects as of September 30, 2026
2025 Transit Fleet Refurbishment and Repairs (7251023)
Banwell Pre-Work (7255000)
Mechanic Shop Fire Safety (7253002)

In addition to the recommended transfers noted above and further detailed in Appendix A, the following is also being brought forward as a recommendation requiring approval:

Pollution Control

As part of Administration's ongoing and enhanced variance reporting process, a review of existing funding for a number of Pollution Control projects was undertaken. This review assessed current project status against future capital needs in an effort to direct appropriate levels of funding towards priorities addressed as part of the 2027 Capital Budget. It also sought to align capital budget funding to planned timing of the work,

allowing for previously approved funds to be made available for current priorities, until such time that the project was ready to fully get underway. The approach allows for improved cash flow management and reserve fund forecasting, crucial to Pollution Control operations. A summary of the identified projects, totaling $5,247,341, fall into the above noted review whereby planned expenditures are expected to be incurred in future years. As such, Administration is recommending that funding be unencumbered from the dedicated Pollution Control Reserve, Fund 208, as provided in Table 3, and the projects related projects be closed. These projects will be reinstated, at the appropriate time, when works are ready to commence.

Table 3

Pollution Control Projects	
Anaerobic Digestion Design (7262002)	LRWRP - UV Lamp Replacement (7189007)
Drouillard - Motor Control Centre (7222005)	LRWRP - Bar Screens, Rakes, and Conveyor (7232000)
LRPCP – Sludge Pump Houses (7223002)	LRWRP - Rag Hopper Refurbishment (7251015)
LRPCP - Steel Tank Refurbishment (7264001)	Southwood Lakes Shore Restoration (7102003)
Grand Total	**5,247,341**

Consultations:

All project leads and their respective Financial Planning Administrators provided capital project status updates to augment the analysis performed by the Senior Capital Analyst and Manager, Capital Planning and Reserves.

Conclusion:

A comprehensive report on all open and active capital projects indicates that overall, the majority of all open capital projects are currently trending towards remaining on budget, however, given the number of projects that are active and the fact that construction of many will continue into the following year and beyond, fluctuations in the current projection can be expected to materialize. Regular project review and reporting will keep Council apprised of the projects status as they proceed.

Planning Act Matters:

N/A

Approvals:

Name	Title
Mike Dennis	Manager, Capital Planning & Reserves
Natasha Gabbana	Executive Director, Capital Planning and Corporate Energy
Andrew Daher	Commissioner, Corporate Services
Michael Chantler	Commissioner, Community Services

David Simpson	Commissioner, Infrastructure Services and City Engineer
Dana Paladino	Commissioner, Human & Health Services
Jelena Payne	Deputy CAO/Commissioner, Economic Development
Janice Guthrie	Commissioner, Finance and City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

Appendix A – Summary of Capital Project Variances – September 30, 2026

APPENDIX A – Summary of Capital Project Variances – September 30, 2026

Listed below is a summary by Program/Category as to the status of each capital project portfolio. Projects with a projected final variance are detailed in a table within the respective summaries.

Administration & Representation

Corporate Security:
There is 1 active capital project in this area that is being administered by the CAO's Office. No project variance is anticipated at this time.

Mayor's Office:
There are 6 active capital projects in this area that are being administered by the Mayor's Office. No project variance is anticipated at this time.

Office of the Commissioner of Economic Development

Economic Development & Climate Change:
There are 9 active capital projects in this area that are being administered by Economic Development & Climate Change. One project, Economic Development Office Renovations (7221064), is reporting a projected surplus and is detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
Economic Development Office Renovations (7221064) Gross Project Budget $1,210,000	$158,552	Renovations to the Economic Development offices are complete, and this project can be CLOSED. Administration is recommending the surplus be transferred to the Pay-As-You-Go Reserve, Fund 169.

Planning & Development:
There are 16 active capital projects in this area that are being administered by Planning and Development. No project variance is anticipated at this time.

Transit Windsor:
There are 21 active capital projects in this area that are being administered by Transit Windsor. No project variance is anticipated at this time.

Office of the Commissioner of Infrastructure Services

Contracts & Field Services:
There are 8 active capital projects in this area that are being administered by Public Works Operations. No project variance is anticipated at this time.

Corporate Facilities:
There are 18 active capital projects in this area that are being administered by Corporate Facilities. No project variance is anticipated at this time.

Corporate Projects:
There are 30 active capital projects in this area that are being administered by Corporate Projects. Four projects are reporting a combined projected surplus of $492,738 and are detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
Ojibway Wildlife Overpass – Environmental Assessment (EA) (7201003) Gross Project Budget $340,481	$13,384	A Municipal Class EA related to the site was completed, and this project can be CLOSED. Administration recommends transferring the surplus to the Pay-As-You-Go Reserve, Fund 169.
New Greenhouse Complex Construction (7183015) Gross Project Budget $7,491,460	$53,332	Construction of the Greenhouse Complex at Jackson Park is complete with a surplus the result of operational savings. This project can be CLOSED. Administration recommends returning the surplus to one of its original funding sources in the Service Sustainability Reserve, Fund 221.
Capri Curling Renovations (7241024) Gross Project Budget $525,000	$134,013	Permanent relocation of the curling facility from Roseland Golf and Curling Club to Capri Pizzeria Recreation Complex was completed with a surplus resulting from lower than anticipated retrofit costs required for the site. This project can be CLOSED. Administration recommends transferring the surplus to the Service Sustainability Reserve, Fund 221.
Lanspeary Lions Outdoor Pool Replacement (7224006) Gross Project Budget $3,000,000	$292,009	Replacement of the outdoor pool at Lanspeary Park is complete with the surplus resulting from the contingency balance. This project can be CLOSED. Administration recommends returning this to its original funding source in the Service Sustainability Reserve, Fund 221.

Development:
There are 8 active capital projects in this area that are being administered by Development. No project variance is anticipated at this time.

Environmental Services:
There are 5 capital projects being administered by Environmental Services. One project, County Recycling Equipment (7203005), is reporting a projected surplus and is detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
County Recycling Equipment (7203005) Gross Project Budget $3,789,775	$424	Contract is complete with equipment purchases carried forward to the new agreement. This project can be CLOSED. Administration recommends the surplus be transferred to the Pay-As-You-Go Reserve, Fund 169.

Fleet Operations:
There are 19 active capital projects in this area that are being administered by Fleet. One project, 2023 Fleet Additions and Upgrades (7231024), is reporting a projected surplus and is detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
2023 Fleet Additions and Upgrades (7231024) Gross Project Budget $1,370,400	$79,569	Final units have been received, and this project can be CLOSED. Administration recommends returning the surplus to its original funding source in the Pay-As-You-Go Reserve, Fund 169.

Pollution Control:
There are 72 active capital projects in this area that are being administered by Pollution Control. These projects are largely funded by the dedicated Pollution Control Reserve for work related to Little River Pollution Control Plant (LRPCP), Lou Romano Water Reclamation Plant (LRWRP) and Pumping Stations. 4 projects are reporting a combined projected deficit of ($32,072) and are detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
LRWRP Biological Aerated Filter (BAF) Backwash Waste Tank Cleaning (7264000) Gross Project Budget	($20,646)	Tank cleaning is complete with the deficit resulting from an increase in costs. This project can be CLOSED. Administration recommends this shortfall be funded with a transfer from

$60,000		the Pollution Control Reserve, Fund 208.
LRWRP Biological Aerated Filter (BAF) Backwash Blowers Inspection and Refurbishment (7251020) Gross Project Budget $100,000	($6,272)	Inspection and refurbishments are complete with the deficit resulting from a slight cost increase. This project can be CLOSED. Administration recommends this shortfall be funded by a transfer from the Pollution Control Reserve, Fund 208.
LRWRP Main Pumphouse Valves (7213001) Gross Project Budget $600,000	($3,260)	Replacement of liners in cyclones is complete with the deficit a result of slight cost increases. This project can be CLOSED. Administration recommends this shortfall be funded with a transfer from the Pollution Control Reserve, Fund 208.
LRPCP Install New Transformers (7211026) Gross Project Budget $400,000	($1,894)	Installation is complete with a deficit the result of a slight cost increase. This project can be CLOSED. Administration recommends this shortfall be funded with a transfer from the Pollution Control Reserve, Fund 208.

Road Rehabilitation:
There are 21 active Road Rehabilitation capital projects being administered by Public Works Operations. No project variance is anticipated at this time.

Roadways:
There are 30 active Roadways capital projects that are being administered by Engineering. No project variance is anticipated at this time.

Sewer Rehabilitation:
There are 43 active Sewer Rehabilitation capital projects that are being administered by Engineering. Three projects are reporting a combined projected surplus of $1,535,458 and are detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
Laing St./McEwan Ave - Campbell Ave. - Curry Ave./Grove Ave. (7213004) Gross Project Budget $3,173,234	$252,080	Construction work is complete and this project can be CLOSED. Administration recommends returning the surplus to its original funding source in the Wastewater Sewer Surcharge Reserve, Fund 153, to support future sewer related needs.

Elsmere Ave. - Elliott Ave. to Giles Blvd. (7221031) Gross Project Budget $4,135,000	$622,000	Construction work is complete with a surplus a result of lower than anticipated costs. This project can be CLOSED. Administration recommends returning this to its original funding source in the Wastewater Sewer Surcharge Reserve, Fund 153, to support future sewer related needs.
St. Luke Rd - Seminole St. to Alice St. (7201028) Gross Project Budget $4,345,750	$661,378	Construction work is complete with a surplus the result of lower than anticipated costs. This project can be CLOSED. Administration recommends returning this surplus to its original funding source in the Wastewater and Stormwater Sewer Surcharge Reserves, Fund 153 and Fund 234 respectively, based proportionately on the original funding allocations, to support future sewer related needs.

Stormwater Sewers:
There are 11 active capital projects in the Stormwater Sewer category that are being administered by Engineering. No project variance is anticipated at this time.

Technical Support:
There are 2 active capital projects in this area that are being administered by Technical Support. No project variance is anticipated at this time.

Transportation:
There are 28 active Transportation capital projects being administered by Public Works Operations. Two projects are reporting a combined projected surplus of $27,584 and are detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
Road Safety Counter Measures (7151012) Gross Project Budget $62,500	$10,374	Road safety improvements at high collision intersections were completed city-wide. Administration recommends the surplus be returned to its original funding source in the Pay-As-You-Go Reserve, Fund 169.
Truck Route Study Implementation (7251027) Gross Project Budget $50,000	$17,210	Updated signage throughout the city that was required to implement the designated truck route segments are complete. This project can be CLOSED, pending final reconciliation.

		Administration recommends transferring the surplus to the Pay-As-You-Go Reserve, Fund 169.

Wastewater Sewers:
There are 2 active Wastewater Sewer capital projects being administered by Engineering. No project variance is anticipated at this time.

Office of the Commissioner of Corporate Services

City Solicitor:
There are 11 active capital projects in this area that are being administered by Legal Services & Real Estate. No project variance is anticipated at this time.

Records & Elections:
There are 2 active capital projects in this area that are being administered by Council Services. No project variance is anticipated at this time.

Human Resources:
There are 8 capital projects in this area that are being administered by Human Resources & Employee Relations. No project variance is anticipated at this time.

Information Technology:
There are 20 active capital projects in this area that are being administered by Information Technology. No project variance is anticipated at this time.

Office of the Commissioner of Community Services

Arenas & Recreation Facilities:
There are 4 active capital projects in this area that are being administered by Facilities & Recreation Operations. No project variance is anticipated as these projects are currently expected to come in on budget.

Aquatics:
There are 2 active capital projects in this area that are being administered by Facilities & Recreation Operations. No project variance is anticipated at this time.

Community Programming & Development:
There are 2 active capital projects in this area that are being administered by Community Programming & Development. No project variance is anticipated at this time.

Culture:
There are 7 active capital projects in this area that are being administered by Culture. No project variance is anticipated at this time.

Facilities Operations:
There are 9 active capital projects in this area administered by Facilities & Recreation Operations. No project variance is anticipated at this time.

Fire & Rescue:
There are 16 active capital projects in this area that are being administered by Fire & Rescue. No project variance is anticipated at this time.

Forestry & Natural Areas:
There are 7 active capital projects in this area that are being administered by Parks Operations & Horticulture. No project variance is anticipated at this time.

Parks Development:
There are 45 active capital projects in this area administered by Parks Development. Two projects are reporting a projected surplus of $97,569 and are detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
Mic Mac Shelter and Pathway (7221022) Gross Project Budget $200,000	$42,878	Construction of a shade structure was completed in 2023. Surplus is due to pathway improvements funded through the Parks Trails Rehabilitation program. This project can be CLOSED. Administration is recommending this be returned to its original funding source in the Service Sustainability Reserve, Fund 221.
Mic Mac Bleacher Restorations (7201020) Gross Project Budget $736,798	$54,691	Bleacher restoration work was completed at Mic Mac in 2024 following installation of a basketball court. Remaining work includes minor restoration at Cullen Field and is expected to result in a surplus position. Administration is recommending this be returned to its original funding source in the Service Sustainability Reserve, Fund 221, at which time the project can be CLOSED.

Parks Operations:
There are 7 active capital projects in this area that are being administered by Parks Operations & Horticulture. No project variance is anticipated at this time.

Windsor Public Library:
There are 12 active capital projects in this area that are being administered by Windsor

Public Library. No project variance is anticipated at this time.

Office of the Commissioner of Finance & City Treasurer

Capital & Asset Planning:
There are 2 active capital projects being administered by Capital Planning & Corporate Energy. No project variance is anticipated at this time.

Corporate Energy:
There are 11 active capital projects being administered by Capital Planning & Corporate Energy. No project variance is anticipated at this time.

Treasury & Accounting:
There are 5 active capital projects being administered by Treasury & Financial Accounting. No project variance is anticipated at this time.

Financial Planning:
There are 3 active capital projects in this area that are being administered by Financial Planning. No project variance is anticipated at this time.

Office of the Commissioner of Human & Health Services

Housing & Children's Services:
There are 4 active capital projects being administered by Housing & Children's Services. No project variance is anticipated at this time.

Huron Lodge:
There are 5 active capital projects being administered by Huron Lodge. No project variance is anticipated at this time.

Agencies and Boards

Handi-Transit:
There is 1 active capital project in this area that is being administered by Handi-Transit/Transit Windsor. The Handi-Transit Bus Acquisitions project (7191019) is expected to come in on budget.

Roseland Golf & Curling Club:
There are 3 active capital projects in this area that are being administered by Roseland. No project variance is anticipated as these projects are currently expected to come in on budget.

Windsor Airport:
There are 6 active capital projects in this area that are being administered by Corporate Projects on behalf of Windsor Airport. One project, Airport Improvements – Drainage and Pavement (7141054), is reporting a surplus, which is detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
Windsor Airport – Drainage and Pavement Improvements (7141054) Gross Project Budget $5,352,722	$1,000,000	Minor improvements are ongoing. Planned drainage repairs are no longer required in the immediate future. Based on current projections, Administration recommends returning $1,000,000 to its original funding source in the Stormwater Sewer Surcharge Reserve, Fund 234, to support future initiatives identified as part of the 2027 Capital Budget.

Windsor Police Service (WPS):

There are 14 active capital projects in this area that are being administered by the Windsor Police Service. Four projects are reporting a combined projected net surplus of $72,639 and are detailed below.

Projects with Projected Deficit/Surplus	(Deficit)/Surplus Amount	Brief Explanation
Windsor Police Service – Technology Projects (7197004) Gross Project Budget $3,321,000	($105,395)	Prioritized enhancements in technology, information, and cybersecurity initiatives are ongoing with continuous investment required. Administration is recommending a transfer from 7132002- Police Business Intelligence to fund the anticipated deficit as a result of increased costs in data storage and licensing fees alongside the maintenance required to sustain this critical infrastructure.
Mobile Command Post (MCP) Vehicle - Camera Replacement (7221017) Gross Project Budget $60,000	$15,872	Upgrades to the vehicle Closed-Circuit Television (CCTV) system and related equipment are complete and this project can be CLOSED. Administration recommends returning this surplus to its original funding source in the Police Fleet Reserve, Fund 183, to support current replacement priorities.
East End Police Station Relocation (7061930) Gross Project Budget $5,391,657	$56,767	Final work to support renovations at the Jefferson facility is now complete and this project can be CLOSED. Administration recommends returning the surplus to the Police Equipment

		Replacement Reserve, Fund 195, to support future needs.
Police Business Intelligence (7132002) Gross Project Budget $1,000,000	$105,395	Implementation and required training in new business intelligence technologies is ongoing with a new data management platform completed in 2026. Administration is recommending the surplus be transferred to 7197004- Windsor Police Service Technology Projects to support the various technology needs required including ongoing database licensing fees scheduled for 2027. Project can then be CLOSED.

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 139/2026

Subject: Proposed Stormwater Program Enhancements for 2027 Ratepayers - City Wide

Reference:

Date to Council: December 7, 2026
Author: Amy Olsen
Supervisor of Right-of-Way Programs
(519) 255-6100 Ext. 6562
aolsen@citywindsor.ca
Right-of-Way Division – Engineering
Report Date: 11/18/2026
Clerk's File #: SW/13199

To: Mayor and Members of City Council

Recommendation:

I. THAT City Council **APPROVE** the proposed amendments to the Stormwater program outlined in this report, with an effective date of January 1, 2027; and,

II. THAT City Council **APPROVE** the proposed enhancements to the residential incentive program outlined in this report; and,

III. THAT City Council **DIRECT** Administration to include the revenue reductions, expenditure increases and cost reallocations as outlined in the Financial Matters as a pre-commitment within the 2027 Stormwater budget; and,

IV. THAT Administration **BE DIRECTED** to bring forward the amendments to subsidies and fees as recommended within this report to the 2027 User Fee Schedule and **BE AUTHORIZED** to make adjustments to related program documentation to affect the approved changes, effective January 1, 2027; and,

V. That Council **PASS** amendments to the Stormwater Charges By-law at this meeting of Council.

Executive Summary:

In 2021, City Council endorsed the Stormwater Financing Study that separated the management and treatment of stormwater from wastewater funding models. The separated stormwater and wastewater programs (the Programs) were rolled out effective January 1, 2025. Since then, Administration has been monitoring and tracking adjustments to the Programs based on feedback from the community and property

owners. The basis of this report is to provide clarity on the stormwater financing program and to identify program enhancements that will improve service delivery to better meet the needs of community ratepayers.

Associated updates related to the 2027 Stormwater and Wastewater Rate Setting are presented separately in Report C 135/2026 by the Finance Department.

Background:

The following provides a high-level overview of the stormwater and wastewater billing program transition, associated Council-approved amendments and rate-setting adjustments implemented over the previous two years.

On January 1, 2025, residents and property owners were transitioned to a new billing program that separated wastewater and stormwater charges to better align stormwater management costs with the amount of total impervious area on their property. The program shifted a greater share of costs from residential properties to large non-residential properties with significant impervious areas. The new fee structure was launched following several years of planning, development, and public education. Since implementation, refinements to the rate structure were made such that all residential property owners paid less on a combined basis than they did in 2024 under the previous model.

On April 28, 2025, Council approved several amendments through CR177/2025, including transitional rebates for residential properties, one-time credits for non-residential properties, a four-year phase-in of stormwater fees for residential properties on septic systems, and an ongoing 60% exemption for qualifying Places of Worship and Cemeteries.

Included in the 2026 stormwater rate-setting Council report (C153/2025, November 24, 2025), Administration identified that a small number of residents with lower-than-average winter water consumption experienced higher combined charges than anticipated. To address this, Council approved a stepped wastewater rate structure and a reduction to the stormwater flat fee and authorized the City Treasurer, through CR477/2025 to issue additional credits, on a case-by-case basis to customers having extreme variations in water usage. The approved changes also introduced direct stormwater billing for eligible residential condominium units, reducing administrative responsibilities for condominium boards and benefiting approximately 1,150-unit owners across 24 qualifying condominium properties. Below outlines the reduction in residential stormwater monthly billing from 2025 to 2026.

Residential Stormwater Charges			
Residential Tier	Impervious Area	2025 Monthly Rate	2026 Monthly Rate
Tier 1	27 - 200 m^2	$22.50	$8.00
Tier 2	201 - 325 m^2	$28.17	$10.00
Tier 3	326+ m^2	$33.38	$12.00

Discussion:

Following implementation of the separated stormwater and wastewater billing programs in January 2025, Administration has continued to review customer feedback, billing impacts, and program participation to identify opportunities for improvement. This report outlines changes implemented to date and proposed refinements for 2027 to improve program clarity, accessibility, and administration while maintaining long-term infrastructure funding requirements.

To ensure the City of Windsor continues to align with comparable municipalities, a review of stormwater programs in Brampton, Guelph, Kitchener, Hamilton, London, Mississauga, Newmarket, Ottawa and Vaughan indicates that dedicated stormwater funding programs have become a widely adopted and established approach for funding stormwater infrastructure, operations and maintenance. Since the original review, these municipalities have experienced only minor changes, primarily consisting of annual rate adjustments, regulatory exemptions, program reviews and enhancements to existing incentive programs. The only significant exception is Hamilton, which approved a dedicated stormwater model but subsequently voted in 2026 to defer implementation to January 1, 2028, to allow further review of the program following provincial regulatory changes, exclusion of school boards from the fee framework and associated impacts on rate-setting and implementation.

The updates outlined below address the continued phase-in of stormwater fees for residential properties on septic systems, agricultural property exemptions, and access to stormwater fee credits. Proposed enhancements include a new Regional Guidelines Credit of up to 15% for eligible properties with verified stormwater management controls, more convenient delivery of the Free Tree and Rain Barrel programs and increased financial support for the Basement Flooding and Sanitary Private Drain Connection Replacement programs. Together, these measures are intended to reduce barriers to participation, recognize eligible private stormwater management investments, and support efforts to reduce inflow, infiltration, and basement flooding risks. Associated By-Law amendments are also provided to align the regulatory framework with implemented changes and the proposed credit.

Program Updates

1. Residential Properties on Septic Systems

To offset the introduction of stormwater fees for properties on septic systems that were previously exempt from the sewer surcharge, Council approved a four-year phase-in period for affected residential properties through CR177/2025. As part of this phased implementation, a 75% credit was applied to qualifying properties in 2025, and a 50% credit for 2026. To continue the approved transition, a 25% credit will be applied to eligible septic property account charges in 2027, with full stormwater fees taking effect in 2028.

2. Legislative Changes to Agricultural Property Billing

In April 2026, the Province amended Ontario Regulation 584/06 under the Municipal Act, 2001, removing municipal authority to charge stormwater fees to farm-classified properties that are not connected to a municipal storm sewer system. As a result,

stormwater fees for 106 affected properties with an MPAC 200 Series (Farm) code were discontinued effective July 16, 2026. This change was not applied retroactively, and no refunds were issued for stormwater fees charged prior to that date. Should a property become connected to the municipal storm sewer system or if its assessment classification changes in the future, stormwater fees would be reinstated.

3. Stormwater Credit Program Adjustments

Through CR477/2025, Council approved updates to the Stormwater Fee Credit Program Manual to simplify the application process and expand opportunities for non-residential property owners to receive stormwater fee credits. Key enhancements included increasing and broadening eligibility for the Direct Discharge Credit, introducing a new Shared System Credit option for properties sharing stormwater infrastructure, simplifying the Peak Flow Reduction calculation methodology, clarifying the distinction between stormwater fees and credit eligibility criteria, and extending retroactive eligibility provisions for qualifying stormwater credit applications.

While these changes have streamlined administration and improved access to the Stormwater Fee Credit Program, participation has remained lower than originally anticipated. As a result, Administration reviewed opportunities to recognize properties that have implemented stormwater management measures in accordance with the Windsor/Essex Region Stormwater Manual (WERSM) and to the satisfaction of the City Engineer through a recently completed development application process. To address this gap, Administration is recommending the introduction of a new *Regional Guidelines Credit*, effective January 1, 2027, that would provide eligible properties with a credit of up to 15% where stormwater management controls have been constructed as approved. The proposed credit would be administered through the existing Stormwater Credit Program and incorporated into the Stormwater Charges By-law.

Eligible properties must have an approved stormwater management report that has met the regional WERSM standard, with the associated infrastructure constructed and inspected through a completed Building permit. Credits would be awarded as follows:

- *5% Quality Control Credit* for properties that achieve Normal Protection (70% Total Suspended Solids removal or greater); AND
- *5% Partial Quantity Control Credit* for properties that meet the regional standards for quantity control on a portion of the site; OR
- *10% Full Quantity Control Credit* for properties that meet the regional standards for quantity control for the entire site.

These credits would be awarded on an all-or-nothing basis for each category and can not be combined with any other credit obtained through the Stormwater Finance Program. While Administration is still finalizing this extensive review, up to $300,000 in annual credits could potentially be provided across an estimated 140 properties who have completed the development application process with an approved stormwater management report since the WERSM Standards came into effect in 2018. Administration is recommending that credits, approved through this review would be applied on a go-forward basis effective January 1, 2027, and would not be retroactive.

Additional credit approvals would be granted each year through an annual review process, where the above criteria are found to be met.

Should Council approve the proposed Regional Guidelines Credit, with implementation effective January 1, 2027, property owners who believe they meet the eligibility criteria and have not received the credit, may submit an appeal application through the City's online portal for review and consideration. Where eligibility is confirmed, the credit would be applied retroactively to the later of January 1 of the current calendar year or the date the associated building permit was completed. This approach ensures eligible properties receive appropriate recognition for approved stormwater management infrastructure while maintaining a fair and consistent program.

4. Residential Incentive Program Enhancements

To further strengthen stormwater mitigation initiatives and improve program uptake, the following residential incentive program enhancements are recommended for implementation beginning in 2027.

Free Tree and Rain Barrel Programs

Administration has identified the application, pick-up, and reimbursement processes as barriers that may be limiting participation in the *Free Tree and Rain Barrel Programs*.

To improve accessibility and increase program uptake, Administration is proposing to integrate both programs into the City's Annual Spring Plant Sale. This approach would provide eligible residents with a convenient, one-stop opportunity to obtain a free tree and/or rain barrel while attending the event, reducing operational requirements of hosting two separate events and eliminating the need for the application, reimbursement, and pick-up processes. Program participation will continue to be monitored, and recipient records maintained, to prevent duplicate benefits and ensure equitable distribution of program funding.

The *Free Tree Program* provides residents with a tree, mulch and planting guide to support successful planting. Of the 200 trees available for distribution annually, 56 trees were distributed in 2025 and 68 trees in 2026.

Similarly, the *Rain Barrel Program* currently provides a rebate of up to $120 toward the purchase and installation of a rain barrel with a minimum capacity of 132 litres (35 gallons). Since January 1, 2025, only 99 of the 1,000 available rebates (500 annually) have been utilized. Based on this level of participation, Administration recommends reducing the annual allocation from 500 to 150 rain barrel rebates and reallocating approximately $42,000 in annual funding (equivalent to 350 rebates at $120 per rebate) to support additional residential stormwater incentive programs. This recommendation better aligns available funding with demonstrated program demand while creating opportunities to expand incentives that encourage on-site stormwater management.

Basement Flooding Protection Subsidy Program

The *Basement Flooding Protection Subsidy Program (BFP)* provides eligible residents with rebates of up to $3,500 for the installation of sump pump systems, backwater valves, associated camera inspections, dye testing, and foundation drain disconnections. To improve program delivery and streamline rebate processing, responsibility for the administration of the BFP has been fully transferred to the Right-of-Way (ROW) Division. This consolidation aligns the program with other stormwater and drainage-related initiatives administered by ROW and supports a more efficient and coordinated approach to customer service and program management.

In response to increasing storm events and ongoing efforts to reduce the risk of basement flooding, Administration recommends implementing an increase to the existing *foundation drain disconnection from floor drain* incentive from $400 to $700. Flood investigations have identified floor drains as a common pathway for water infiltration into residential basements, and disconnecting foundation drains from floor drains can significantly reduce this risk. Industry feedback has confirmed that the cost of completing this work can substantially exceed the current rebate amount, contributing to limited program uptake for this component. Increasing the incentive would better reflect actual construction costs, encourage greater participation, and help remove a potential source of future basement flooding. The proposed increase would not affect the overall program cap, which would remain at a maximum rebate of $3,500 per eligible property.

Sanitary Private Drain Connection (PDC) Replacement Program

The *Sanitary Private Drain Connection (PDC) Replacement Program* provides financial assistance to eligible property owners for the replacement of deteriorated or failing sanitary sewer connections, helping to improve the performance of the sewer system, reduce groundwater infiltration, and lower the risk of flooding-related issues. The following proposed enhancements are recommended to be approved collectively, as they are intended to work together to improve program fairness participation:

- Increasing the maximum PDC Replacement Rebate from $4,000 to $5,000 would ensure the program continues to provide meaningful financial support, as construction, material, and contractor costs have increased over time. The enhanced rebate would help offset a greater portion of project costs, reduce financial barriers to participation, and encourage property owners to undertake proactive infrastructure improvements. Increased participation would support the City's ongoing efforts to reduce inflow and infiltration within the sewer system, improve system reliability, and strengthen community resilience to flooding.

- Additionally, Administration is recommending the introduction of a minimum rebate in the amount of $3,500 for the complete replacement of their sanitary private drain connection, to provide greater financial assistance to property owners undertaking this work. Through By-law 4921, the subsidy is calculated using the unit cost of the installation multiplied by the length of pipe constructed within the right-of-way. Consequently, properties requiring extensive private-side connection work may receive a reduced subsidy because only a small portion of

the installation is eligible for rebate calculations. This occurs where sanitary sewers are in an alley or within the boulevard adjacent to their property. The proposed minimum rebate of $3,500 helps address this issue by providing additional financial support to property owners whose connection costs are primarily on private property.

Stormwater Charges By-Law 171-2024 Amendments

To align with the stormwater program enhancements implemented in 2026 and those proposed for 2027, Administration recommends the following housekeeping amendments to By-Law 171-2024 to improve clarity, update incentive-related provisions and ensure consistency:

1. *MPAC (200 series) Farm Property Exemptions* – located under Schedule "C" of the Stormwater Charge By-Law
    - In April 2026, provincial regulatory changes eliminated municipal authority to charge stormwater fees to unconnected farm-classified properties, resulting in the discontinuation of stormwater fees for 106 affected properties effective July 16, 2026, with fees remaining subject to reinstatement should property classification or servicing conditions change in the future.

2. *New Regional Guidelines Credit (pending Council approval) – Include in the following sections:*
    - DEFINITIONS:
        i. "Regional Guidelines Credit" means any property that has implemented approved stormwater management measures through a development application process in accordance with the Windsor/Essex Region Stormwater Manual (WERSM) and to the satisfaction of the City Engineer
    - CREDIT PROGRAM:
        i. Eligible properties that have implemented approved stormwater management measures through a development application process in accordance with the WERSM and to the satisfaction of the City Engineer are eligible to receive a credit of up to 15%, which will be awarded as follows:
            1) *5% Quality Control Credit* for properties that achieve Normal Protection (70% Total Suspended Solids removal or greater);
            2) *5% Partial Quantity Control Credit* for properties that meet the regional standards for quantity control on a portion of the site; OR
            3) *10% Full Quantity Control Credit* for properties that meet the regional standards for quantity control for the entire site.
        ii. Properties proceeding through a development application process will be reviewed annually to determine whether they meet the conditions of the Regional Guideline credit.
        iii. Property owners who believe they qualify for the Regional Guidelines Credit may submit an appeal application through the

City's online portal for review and consideration. Where eligibility is confirmed, the credit would be applied retroactively to either January 1 of the current calendar year or the date the associated building permit was completed, whichever is later.

Risk Analysis:

By not approving the proposed program enhancements, the City risks limiting participation in programs designed to reduce stormwater runoff, mitigate basement flooding, and improve the resiliency of private infrastructure. The proposed enhancements are designed to remove barriers to participation, better align incentives with actual project costs, and maximize the value delivered to property owners through the Stormwater Financing and Right-of-Way Programs. Updating the by-law to include exemptions for Farm Properties not served by municipal storm sewers will bring the by-law into harmony with the most recent provincial legislation.

Climate Change Risks:

Climate Change Mitigation

There will be no notable impacts to the City's greenhouse gas inventories or mitigation actions as a result of implementing the proposed options indicated in this report.

Climate Change Adaptation

The City's Climate Change Adaptation Plan, Action 7.2, recommends that the City explore options to implement stormwater financing mechanisms including effectively communicating and educating the public of any stormwater financing implementation decisions.

The stormwater financing model is intended to encourage property owners to minimize impermeable surfaces allowing for stormwater to infiltrate where it falls, reducing flow into the City's sewer system, while also providing a financial incentive for property owners to implement stormwater management measures consistent with regional and municipal guidelines, promoting private investment in runoff reduction and supporting community wide stormwater management objectives. The amendments outlined in this report support climate adaptation by reducing barriers to homeowner flood mitigation measures and improving on-site stormwater management. Understanding that Windsor's climate change projections show increasing annual rainfall amounts, these actions can help reduce pressure on municipal systems during extreme rainfall events, lower flood risk, and strengthen community resilience.

Financial Matters:

Financial Impact of Residential Properties on Septic Systems

City Council previously approved a four-year phase-in period for residential properties with a septic system, with a 50% transitional subsidy applied to the 2026 residential stormwater fee. Administration will be proceeding based upon direction given with the continued phase-in of the stormwater subsidy for residential properties on a septic system at a rate of 25% for 2027. The estimated cost for the 2027 subsidy is

approximately $50,000. Administration will work with ENWIN to apply the 25% subsidy effective to January 1, 2027.

Financial Impact of Provincial Legislative Changes Affecting Agricultural Properties

Provincial legislative changes enacted in 2026 resulted in the removal of stormwater fees for eligible farm-classified properties not connected to the municipal storm system, reducing Stormwater Finance Program revenues by approximately $180,000 annually. As the legislative change did not reduce program costs, the associated revenue loss decreases the funding available for stormwater infrastructure operations, maintenance, and capital investments. This ongoing removal of properties has been taken into account in the development of the 2027 Stormwater Rate setting process.

Financial Impact of Implementing the Regional Guidelines Credit

The proposed Regional Guidelines Credit is expected to reduce Stormwater Finance Program revenues by up to $300,000 in 2027 and increase annually based on additional eligible properties. This revenue reduction can be offset within the overall Stormwater Finance Program budget and reflects the recognition of property owners who have invested in stormwater management infrastructure that provides measurable quality and quantity control benefits to the municipal drainage system. Future financial impacts will be monitored through the annual review process, with additional credits approved only where eligibility criteria are satisfied.

Residential Incentive Program Enhancements

The proposed residential program enhancements are expected to be accommodated within the existing Stormwater Finance Program budget through the reallocation of available funding. Reducing the annual Rain Barrel Program allocation from 500 to 150 rebates is anticipated to free approximately $42,000 annually, which can be redirected to support higher-priority stormwater and flooding mitigation initiatives.

The recommended increase to the maximum Private Drain Connection (PDC) Replacement Rebate from $4,000 to $5,000 is expected to increase annual program expenditures by approximately $32,000, based on historical participation levels. Between 2023 and 2026, the City issued 128 PDC rebates under this category, averaging 32 rebates annually. Based on this participation rate, the incremental cost of the proposed increase would have ranged from approximately $23,000 to $41,000 per year. Administration considers this increase appropriate given rising construction costs and the benefits associated with encouraging proactive replacement of aging private sewer infrastructure, including reduced inflow and infiltration, improved sewer system performance, and reduced basement flooding risk.

Administration is also recommending the establishment of a minimum PDC rebate of $3,500 for a complete replacement. Historical program data indicates that approximately three applicants annually receive significantly reduced subsidies because most of their replacement occurs on private property, and only a limited portion of the work is located within the public right-of-way. The proposed minimum rebate would provide greater financial certainty and equitable access to the program for these

property owners, with only a minor annual budget impact anticipated based on historical participation trends.
While the proposed increase to the Basement Flooding Protection Subsidy Program's (BFP*) Foundation Drain Disconnection* incentive will result in higher per-application costs, the overall financial impact is expected to be offset through the reallocation of underutilized program funding. Collectively, these changes better align available resources with demonstrated program demand and support the City's ongoing objectives of reducing basement flooding risks, improving stormwater management, and maintaining the long-term sustainability of municipal drainage infrastructure.

Consultations:

Marc Di Domenico – Manager of Corporate Projects (A)
Ian Wilson – Stormwater and Wastewater Engineer
Lina Florian – Water Resources Specialist
Lorie Gregg – Executive Director, Financial Planning/Deputy Treasurer
Eva Zhao – Financial Planning Administrator
Rachel Chesterfield – Manager Performance, Measurement and Business Case Development
Aaron Farough – Senior Legal Counsel
Michael Janisse – Senior Manager of Communications, Public Relations and Customer Service (A)
Michelle Moxley-Peltier – CEP Project Administrator
ENWIN Utilities Ltd.

Conclusion:

Administration continues to monitor the separated stormwater program since its implementation on January 1, 2025, and has responded to customer feedback, legislative changes, and operational experience through a series of refinements designed to improve fairness, transparency, and accessibility. The recommendations contained within this report support the continued evolution of the programs by completing approved transition measures for residential septic system properties, implementing required changes resulting from Provincial legislation affecting farm-classified properties, and introducing a new Regional Guidelines Credit to recognize private investments in stormwater management infrastructure.

The proposed enhancements to the Stormwater Credit Program and residential incentive programs, including improvements to the Free Tree, Rain Barrel, Basement Flooding Protection Subsidy and Private Drain Connection Replacement programs, are intended to increase participation, reduce barriers for property owners, and promote practices that help mitigate flooding, improve stormwater quality, and reduce inflow and infiltration within the sewer system. Collectively, these changes support the long-term sustainability of the City's stormwater and wastewater infrastructure while maintaining alignment with approaches adopted by comparable Ontario municipalities.

Approval of the recommendations and associated By-Law amendments will help ensure the Programs remain responsive to community needs, recognize eligible stormwater management investments, and continue to provide a stable and equitable funding

framework for the maintenance, operation, and renewal of Windsor's critical stormwater and wastewater infrastructure.

Planning Act Matters:

N/A

Approvals:

Name	Title
Adam Pillon	Manager, Right of Way
Colleen Middaugh	Executive Director Engineering / Deputy City Engineer (A)
David Simpson	Commissioner, Infrastructure Services and City Engineer
Wira Vendrasco	City Solicitor
Janice Guthrie	Commissioner, Finance and City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Email

Appendices:

N/A

THE CITY OF WINDSOR ONTARIO, CANADA

Council Report: C 135/2026

Subject: 2027 Stormwater and Wastewater Rate Setting Report - City Wide

Reference:

Date to Council: December 7, 2026
Author: Lorie Gregg
Executive Director, Financial Planning and Deputy Treasurer
(519) 255-6100 Ext. 6522
lgregg@citywindsor.ca
Financial Planning
Report Date: 11/12/2026
Clerk's File #: SW/13199

To: Mayor and Members of City Council

Recommendation:

I. THAT the monthly 2027 wastewater rates as detailed in Appendix A **BE MAINTAINED** at the same rate as the approved 2026 rate effective January 1, 2027

a. Fixed Charge – To be based on the water meter size ($12.89 for residential customers)

b. Wastewater Usage Charge – Residential customers to be based on a variable rate per cubic metre of water used as detailed below:

a.	0 cubic metres	No variable usage charge
b.	1-5 cubic metres	$1.75 per cubic metre
c.	6-17 cubic metres	$3.40 per cubic metre
d.	18-30 cubic metres	$3.55 per cubic metre
e.	>30 cubic metres	$3.58 per cubic metre

c. Multi-residential and Non-residential customers at a flat rate of $1.66 per cubic metre of water used; and further,

II. THAT the 2027 Stormwater monthly rates as detailed in Appendix A **BE MAINTAINED** at the same rate as the approved 2026 rate effective January 1, 2027:

A. Residential Fixed Charge - To be based on a lower tiered Impervious Area fee as follows:

   a. Tier 1: $8.00

   b. Tier 2: $10.00

   c. Tier 3: $12.00

B. Multi-Residential/Non-Residential/Other Charge - To be maintained at a rate of $1.26 per square metre of impervious area; and further,

III. THAT City Council **DIRECT** the City Treasurer to bring forth the 2027 Wastewater and Stormwater budgets based on the above noted approved rates as part of the 2027 Operating Development process for review and consideration; and further,

IV. THAT Administration **BE DIRECTED** to work with ENWIN Utilities Ltd. (ENWIN) to bring effect the recommendations noted above, and that the Chief Administrative Officer and City Clerk **BE AUTHORIZED** to execute any required documentation/procurement(s) necessary for that purpose, subject to legal approval by the City Solicitor, financial approval by the City Treasurer, and technical approval by the City Engineer.

Executive Summary:

In 2021, City Council endorsed the Stormwater Financing Study that separated the management and treatment of stormwater from wastewater funding models. The separated stormwater and wastewater programs (the Programs) were implemented effective January 1, 2025. Since implementation, Administration has continued to monitor the Programs and evaluate opportunities for improvement based on feedback received from property owners. This has included a comprehensive review of the stormwater funding model and credit program for non-residential properties, as directed through CR177/2025, and consideration of the 2026 rate-setting report (CR477/2025). The purpose of this report is to present the recommended wastewater and stormwater rates for 2027 which reflect no change from the 2026 approved rates for all ratepayers.

Updates related to the Review and Proposed Enhancements for Ratepayers for 2027 Stormwater Program are being presented separately by the Right-of-Way Department in Report C139/2026. Those enhancements, in conjunction with maintaining rates at the approved 2026 values reflect Administration's commitment to ongoing reviews of the program and dedication to ratepayers to ensure that the allocation of costs is fair and reasonable.

Background:

Effective January 1, 2025, residents and property owners transitioned to a new billing model that separated wastewater and stormwater charges. The underlying premise for this change was to more accurately align the cost of stormwater treatment with those contributing to stormwater runoff. That is, the share of stormwater management costs paid by residents was reduced, and those costs were shifted to large non-residential properties with significant impervious area. This new billing program was launched after

several years of planning and development, which also included a one-year deferral dedicated to public education.

As a result of the change in billing structure, it was expected that most residential properties and many small to medium sized businesses would see savings in their combined wastewater and stormwater costs in 2025. Subsequent to the program's launch, further refinements to the billing rates were required to ensure that all residential property owners were paying less, on a combined basis, than they were under the previous sewer surcharge program.

At the City Council meeting held on April 28, 2025, Administration presented several stormwater program amendments and through CR177/2025, City Council approved the implementation of the following measures:

1. Transitional rebates in 2025 to residential properties facing an increase compared to their 2024 total sewer surcharge costs.
2. One-time transitional credits in 2025 for non-residential property owners.
3. A 4-year phase-in period for the stormwater fee (only) for residential property owners on septic systems.
4. An ongoing 60% exemption for qualifying Places of Worship and Cemeteries (Property Codes 314, 700, 701, 702, 703).

Furthermore, the 2026 wastewater and stormwater rates were established based on the principle that the average residential homeowner, using average winter water consumption, would experience a lower overall charge than under the previous rate structure. To achieve this objective, the wastewater fees were incrementally stepped to align lower water usage with lower rates. Further the stormwater flat fee was significantly reduced.

Residential Stormwater Fee Rate(s)				
	2025		2026	
	Monthly	Annual	Monthly	Annual
Tier 1 Small (27 - 200 square meters of impervious area)	$22.50	$270.00	$8.00	$96.00
Tier 2 Medium (201 - 325 square meters of impervious area)	$28.17	$338.00	$10.00	$120.00
Tier 3 Large (Greater than 325 square meters of impervious area)	$33.83	$406.00	$12.00	$144.00
Multi-Residential, Non-Residential & Other Stormwater Fee Rate (Annually)				
	2025		2026	
Stormwater Fee Rate (27 square metres of impervious area and greater)	$1.26 per square meter of impervious area		$1.26 per square meter of impervious area	

This report seeks City Council's approval of the 2027 Wastewater and Stormwater rates, set for implementation on January 1, 2027. These projected outcome from the implementation of the recommended rates are inclusive of financial implications of the additional proposed enhancements detailed in Report C139/2026 authored by the Right-of-Way Department.

It should be noted that following approval of the recommended 2027 rates, Administration will finalize preparations regarding the corresponding 2027 program budgets for both wastewater and stormwater treatment. Detailed budget information will be provided as part of the 2027 budget approval process. Preliminary impacts as a result of holding the rates at the 2026 approved level are described in the financial matters.

Discussion:

To support long-term financial viability of the stormwater program, Administration has developed a 10-year financial model that incorporates projected operating requirements, capital project needs, reserve balances, and funding impacts. Recognizing the affordability pressures facing residents and the combined impact of the overall tax bill on household budgets, Administration recommends maintaining both the waste water and stormwater rates, both residential and multi-residential/non-residential/other charge rates consistent with 2026, which avoids adding to the financial burden on ratepayer in 2027. This approach may require a draw of approximately $5.9 million from the waste and stormwater reserves. This draw can be supported by the current reserve balance; however, it is a short-term measure. Administration will continue to monitor reserve levels and bring forward future rate adjustments through the annual rate-setting process for Council's consideration, with a focus on gradual increases that balance affordability with long-term sustainability.

Risk Analysis:

Risk of Depleting Stormwater and Wastewater Reserves – Maintaining both waste water and stormwater rates, both residential and multi-residential/non-residential/other charge rates consistent with 2026, could require an estimated reserve draw of approximately $5.9 million for 2027 to address any projected revenue shortfall, inclusive of the impact of additional pressures and budgetary requirements which will be discussed with the 2027 Stormwater and Wastewater Budget. While appropriate in the short-term, reliance on reserve funding over the long-term cannot be sustainable and continued use of the reserves will need to be evaluated in the context of available uncommitted reserve balances. Continued reserve depletion could leave the Corporation without sufficient dedicated funding to address future operating or capital funding shortfalls and may place additional upward pressure on utility rates in subsequent years.

This risk is further compounded by the positive trend of declining wastewater revenues resulting from a uptake in ratepayer water conservation. In addition, lower reserve balances could limit the Corporation's ability to provide matching funds for the City's share of infrastructure projects supported through federal and provincial grant programs, which are periodically announced for sewer and stormwater-related initiatives.

Risk of Underfunding Stormwater Operating and Capital Programs – Maintaining rates at the 2026 levels represent a short-term measure to address the affordability concerns of ratepayers when viewed from the perspective of the overall tax bill. Future gradual increases will likely be required to support a stable and predictable funding model of the stormwater program and reduce future withdrawals from reserve funding. Without adequate stormwater rate revenues over the long-term, it will become increasingly challenging to maintain required operating services and fund capital infrastructure investments.

Opportunities to reduce expenditures are limited due to legislative obligations, regulatory requirements, and existing commitments associated with projects receiving federal and provincial funding, where municipal matching contributions are required. As a result, insufficient funding may lead to deferred infrastructure investments and increased financial pressures in future years.

Climate Change Risks:

Climate Change Mitigation

There will be no notable impacts to the City's greenhouse gas inventories or mitigation actions as a result of implementing the proposed options indicated in this report.

Climate Change Adaptation

The City's Climate Change Adaptation Plan, Action 7.2, recommends that the City explore options to implement stormwater financing mechanisms including effectively communicating and educating the public of any stormwater financing implementation decisions. The stormwater financing model is one method to encourage property owners to minimize impermeable surfaces allowing for stormwater to infiltrate where it falls, reducing flow into the City's sewer system. Understanding that Windsor's climate change projections show increasing annual rainfall amounts, managing stormwater where it falls will add resiliency of the current system.

Financial Matters:

2027 Wastewater and Stormwater Rates

As it relates to wastewater rates, Administration is not recommending any changes to the fixed charge, wastewater usage charge and multi-residential and non-residential charge for 2027.

As it relates to stormwater rates, Administration is not recommending any changes to residential stormwater rates or multi-residential/non-residential/other charge rates for 2027.

The recommended rates for 2027 are presented in Appendix A and are consistent with 2026.

Financial Impact on the Residential Property Owners

Historical billing data indicates the average residential property consumes an average winter water consumption of approximately 14 m^3 per month. Based on this consumption, on a combined basis (i.e. wastewater and stormwater) a Tier 2 residential

customer would have paid approximately $68.83 per month in 2024 as compared to $62.24 per month in 2026, reflecting a monthly savings of $6.59 (9.6%). In 2027, the average monthly bill is projected to remain at approximately $62.24, preserving these savings while continuing to support affordability and rate stability for residential customers.

Financial Impact on Multi-Residential & Non-Residential Customers

The current stormwater rate structure for Multi-Residential and Non-Residential properties is based on a flat fee annual rate of $1.26 per square metre of impervious area. The 2027 rates for multi-residential and non-residential customers will remain the same as in 2026, with the wastewater fixed rate based on the water meter size, the wastewater consumption rate at $1.66 per cubic metre of water used, and the stormwater rate at $1.26 per square metre of impervious area. The recommended 2027 rate structure is designed to assist both residential and non-residential customers in maintaining costs at current levels, with no overall increase in rates.

Stormwater and Wastewater Program Reserves

Based on the proposed rate structure, total revenue from residential and commercial property owners is projected to be approximately $112.7 million. This revenue is not projected to be sufficient to cover the full costs associated with the current estimated budget expenditures and may require a transfer from the existing reserve in the amount of approximately $5.9 million. A similar projection in terms of a draw from the reserves was made during the setting of the 2026 waste water and stormwater rates. As a result of new development that occurred during 2026, that resulted in an increase in impervious area, the projected draw is now being substantially reduced. As reported in the Q3 Operating Variance report, the anticipated revenues shortfall to the reserve is $1.9 million, significantly less than projected. Should development continue to occur in 2027 the use of the reserves will be again mitigated. The level to which the draw is mitigated is heavily reliant upon development being completed and impervious area calculations being completed in a timely manner.

Further and following approval of the 2027 rates, Administration will proceed to finalize the estimated 2027 operating budget requirements for both the waste water and stormwater programs for Council's consideration as part of the 2027 Operating development process. A reduction to expenditures as a result of the budget process would reduce the amount projected to be required from the reserve.

It is important to note that future wastewater and stormwater rates will continue to be developed based on the separated charge model which will continue to provide funding for planned operational and capital costs projected for 2027 and beyond. The budget model will consider a number of variables including water consumption, amount of impervious area, CPI increases, along with modelling for the continued phase-in of the increased Levels of Service (LOS) as approved in the Stormwater Financing Study. It is expected that each year through the annual budgetary process that the LOS and capital programs will be reviewed with a focus on presenting fair and responsible annual budget estimates to Council for their approval. This annual budget exercise will focus on a balanced approach which considers the stormwater needs of the municipality while also being attuned to the financial impacts to ratepayers.

As of November 19, 2026, the combined balance of the Wastewater Sewer Surcharge Reserve (F153) and Stormwater Sewer Surcharge Reserve (F234) was $42.5M. Based upon the proposed 2027 rates, a transfer of up to $5.9 million in reserve funding will likely be required with $4.9 million required to maintain 2026 base levels of service and an additional $1 million to balance the 2027 Recommended Budget resulting from inflationary pressures. Full details will be brought forward in a future report to City Council.

Consultations:

Colleen Middaugh – Executive Director Operations / Deputy City Engineer (A)

Adam Pillon – Manager of Right of Way

Amy Olsen – Supervisor of Right of Way

Marc Di Domenico – Manager of Corporate Projects (A)

Ian Wilson – Stormwater and Wastewater Engineer

Rachel Chesterfield – Manager, Performance Measurement and Business Case Development

Eva Zhao – Financial Planning Administrator

Aaron Farough – Senior Legal Counsel

Michael Dennis – Manager, Capital Planning and Reserves

ENWIN Utilities Ltd.

Conclusion:

This report recommends maintaining the 2026 wastewater and stormwater rates for 2027, with no change to the rates charged to residential, multi-residential or non-residential customers. Based on average winter water consumption of approximately 14 m^3 per month, residential customers will continue to pay less than they did under the former sewer surcharge program. This recommendation reflects Administration's recognition of current affordability pressures on residents, having regard to the overall impact on the municipal tax bill. It is intended as a prudent interim approach supported by existing reserve balances. Future rate adjustments will be brought forward through the annual rate-setting process, with a focus on moderate changes that support the long-term sustainability of the reserves and the success of the City's sewer master plan.

Administration will continue to monitor the Programs and recommend refinements, as appropriate, through the annual rate-setting process, and will ensure a robust budget process is in place to support their continued success.

Planning Act Matters:

N/A

Approvals:

Name	Title
Lorie Gregg	Executive Director, Financial Planning/Deputy Treasurer
Colleen Middaugh	Executive Director, Engineering/Deputy City Engineer (A)
David Simpson	Commissioner, Infrastructure Services and City Engineer
Wira Vendrasco	City Solicitor
Janice Guthrie	Commissioner, Finance and City Treasurer
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Email

Appendices:

1 Appendix A - 2027 Proposed Stormwater and Wastewater Rates

APPENDIX 'A'

2027 STORMWATER PROPSED RATE(S)

(to be included in the Stormwater By-Law)

Residential Stormwater Fee Rate(s)				
	2026		2027	
	Monthly	Annual	Monthly	Annual
Tier 1 Small (27-200 square meters of impervious area)	$8.00	$96.00	$8.00	$96.00
Tier 2 Medium (201-325 square meters of impervious area)	$10.00	$120.00	$10.00	$120.00
Tier 3 Large (Greater than 325 square meters of impervious area)	$12.00	$144.00	$12.00	$144.00

Multi-Residential, Non-Residential & Other Stormwater Fee Rate (Annually)		
	2026	2027
Stormwater Fee Rate (27 square meters of impervious area and greater)	$1.26 per square meter of impervious area	$1.26 per square meter of impervious area

2027 WASTEWATER PROPSED RATE(S)

(to be included in the Wastewater By-Law)

Residential Wastewater Fee Rate (s)		2026 Monthly	2027 Monthly
Fixed Charge	Set Fixed fee appliable to all residential classified properties	$12.89	$12.89
Variable Charge	Step 1 (Winter Average Water Consumption = 0 CM)	$0.00	$0.00
Variable Charge	Step 2 (Winter Average Water Consumption = 1-5 CM)	$1.75	$1.75
Variable Charge	Step 3 (Winter Average Water Consumption = 6-17 CM)	$3.40	$3.40
Variable Charge	Step 4 (Winter Average Water Consumption = 18-30 CM)	$3.55	$3.55
Variable Charge	Step 5 (Winter Average Water Consumption > 30 CM)	$3.58	$3.58

CM = Cubic Meter of Water

NOTE:

The 2027 wastewater fees will be calculated using the same methodology as in 2026, based on a progressive step-up approach.

For example, a given residents will be charged $1.75 per CM for the first 1 to 5 CM of water consumed based on their prior year's winter average water consumption. For the next 6-17 CM of water consumed, a given resident would be charged $3.40 per CM used.

The "Winter Average Daily Usage" calculation will continue to be used which allows the wastewater rates to be applied to the **lower** of actual water usage or winter average for each resident. This ensures that excess summer water usage (for watering lawns, washing cars, etc.) is not used in calculating the wastewater sewer surcharge rates.

Commercial Wastewater Fee Rate(s)			
	Meter Type	**2026 Monthly Rate**	**2027 Monthly Rate**
Fixed Charge	S5/8	$12.89	$12.89
	S1/2	$12.89	$12.89
	S1	$116.57	$116.57
	C10	$7,270.84	$7,270.84
	S2	$455.84	$455.84
	C3	$819.25	$819.25
	S3/4	$12.89	$12.89
	C4	$1,450.72	$1,450.72
	S1 1/2	$273.07	$273.07
	C6	$2,648.92	$2,648.92
	C8	$4,413.61	$4,413.61
	C12	$10,470.00	$10,470.00
Variable Charge	Per cubic metre of water used (reduced for excess summer consumption)	$1.66	$1.66

Committee Matters: SCM 343/2026

Subject: Heritage Designations of 'High' Priority Properties, Batch III (City-wide), Clause 1

Moved by: Councillor Fred Francis
Seconded by: Councillor Mark McKenzie

Decision Number: **DHSC 881**

I. THAT the City Clerk **BE AUTHORIZED** to publish a Notice of Intention to Designate 330 City Hall Sq W - All Saints' Church & Rectory (Ward 3) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

II. THAT the City Solicitor **PREPARE** the By-law for Council to designate this property.

Carried.
Member William Tape discloses an interest and abstains from voting on these clauses.

Report Number: S 87/2026
Clerk's File: MBA/14619

Clerk's Note:

1. The recommendation of the Development & Heritage Standing Committee and Administration are the same.

2. Please refer to Item 10.1 from the Development & Heritage Standing Committee held on November 9, 2026.

3. To view the stream of this Standing Committee meeting, please refer to: https://csg001-harmony.sliq.net/00310/Harmony/en/PowerBrowser/PowerBrowserV2/20261110/-1/11679

Committee Matters: SCM 344/2026

Subject: Heritage Designations of 'High' Priority Properties, Batch III (City-wide), Clause 2

Moved by: Councillor Angelo Marignani
Seconded by: Councillor Kieran McKenzie

Decision Number: **DHSC 882**

I. THAT the City Clerk **BE AUTHORIZED** to publish a Notice of Intention to Designate 1556 Wyandotte St W - J.E. Benson School (Ward 2) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

II. THAT the City Solicitor **PREPARE** the By-law for Council to designate this property.

Carried.
Councillors Fred Francis and Mark McKenzie voting nay.

Report Number: S 87/2026
Clerk's File: MBA/14619

Clerk's Note:

1. The recommendation of the Development & Heritage Standing Committee and Administration are the same.

2. Please refer to Item 10.1 from the Development & Heritage Standing Committee held on November 9, 2026.

3. To view the stream of this Standing Committee meeting, please refer to: https://csg001-harmony.sliq.net/00310/Harmony/en/PowerBrowser/PowerBrowserV2/20261110/-1/11679

Committee Matters: SCM 345/2026

Subject: Heritage Designations of 'High' Priority Properties, Batch III (City-wide), Clause 3

Moved by: Councillor Fred Francis
Seconded by: Councillor Mark McKenzie

Decision Number: **DHSC 883**

I. THAT the City Clerk **BE AUTHORIZED** to publish a Notice of Intention to Designate 628 Ouellette Ave - Central United Church (Ward 3) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

II. THAT the City Solicitor **PREPARE** the By-law for Council to designate this property.

Carried.

Report Number: S 87/2026
Clerk's File: MBA/14619

Clerk's Note:

1. The recommendation of the Development & Heritage Standing Committee and Administration are the same.

2. Please refer to Item 10.1 from the Development & Heritage Standing Committee held on November 9, 2026.

3. To view the stream of this Standing Committee meeting, please refer to: https://csg001-harmony.sliq.net/00310/Harmony/en/PowerBrowser/PowerBrowserV2/20261110/-1/11679

Committee Matters: SCM 346/2026

Subject: Heritage Designations of 'High' Priority Properties, Batch III (City-wide), Clause 4

Moved by: Member William Tape
Seconded by: Councillor Kieran McKenzie

I. THAT the City Clerk BE AUTHORIZED to publish a Notice of Intention to Designate 4147 Riverside Dr E - Edmund C. Poisson House (Ward 5) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

II. THAT the City Solicitor PREPARE the By-law for Council to designate this property.

III. THAT, subject to the designation by-law for 4147 Riverside Drive East coming into force, the proposed alteration involving the partial removal, retention, repair, salvage, and reinstatement of fieldstone cladding and the installation of a limestone-textured stucco finish, generally in accordance with Appendix 'D', BE APPROVED IN PRINCIPLE.

IV. THAT the City Planner, or designate, BE AUTHORIZED to approve the final plans and specifications for the alteration to 4147 Riverside Drive East, provided that they are substantially consistent with the approval in principle and satisfy the conditions in Appendix 'D', with completion of the work to the satisfaction of the City Planner.

The motion is **put** and is **lost** due to an equality of votes.

Aye votes: Councillors Jim Morrison and Kieran McKenzie, and Members William Tape and John Miller.
Nay votes: Member Khassan Saka, and Councillors Fred Francis, Angelo Marignani, and Mark McKenzie.
Absent: Member Joseph Fratangeli and Member Charles Pidgeon
Abstain: None.

Report Number: S 87/2026
Clerk's File: MBA/14619

Clerk's Note:

1. The recommendation of the Development & Heritage Standing Committee and Administration are **NOT** the same.
2. Please refer to Item 10.1 from the Development & Heritage Standing Committee held on November 9, 2026.
3. To view the stream of this Standing Committee meeting, please refer to: https://csg001-harmony.sliq.net/00310/Harmony/en/PowerBrowser/PowerBrowserV2/20261110/-1/11679

Committee Matters: SCM 347/2026

Subject: Heritage Designations of 'High' Priority Properties, Batch III (City-wide), Clause 5

Moved by: Councillor Fred Francis
Seconded by: Councillor Mark McKenzie

Decision Number: **DHSC 884**

I. THAT the request to Designate the property at 1969 Wyandotte St E - Dr. C.W. Hoare Residence (Ward 4) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A' **BE DENIED**.

II. a) **THAT**, if a heritage and/or demolition control permit is required to facilitate demolition, Council **DIRECT** administration to issue the heritage and/or demolition control permit without further referral to Committee or Council; and,

b) **THAT** the demolition permit application **BE PROCESSED** through the applicable building permit process, in accordance with the *Building Code Act, 1992* and other applicable requirements.

Carried.

Report Number: S 87/2026
Clerk's File: MBA/14619

Clerk's Note:

1. The recommendation of the Development & Heritage Standing Committee and Administration are **NOT** the same.

2. Please refer to Item 10.1 from the Development & Heritage Standing Committee held on November 9, 2026.

3. To view the stream of this Standing Committee meeting, please refer to: https://csg001-harmony.sliq.net/00310/Harmony/en/PowerBrowser/PowerBrowserV2/20261110/-1/11679

Subject: Heritage Designations of 'High' Priority Properties, Batch III (City-wide)

Reference:

Date to Council: November 9, 2026
Author: Kristina Tang, MCIP, RPP
Planner III – Heritage
ktang@citywindsor.ca
519-255-6543 X 6179

Planning & Building Services
Report Date: 7/16/2026
Clerk's File #: MBA/14619

To: Mayor and Members of City Council

Recommendation:

I. THAT the City Clerk **BE AUTHORIZED** to publish a Notice of Intention to Designate 330 City Hall Sq W - All Saints' Church & Rectory (Ward 3) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

II. THAT the City Clerk **BE AUTHORIZED** to publish a Notice of Intention to Designate 1556 Wyandotte St W - J.E. Benson School (Ward 2) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

III. THAT the City Clerk **BE AUTHORIZED** to publish a Notice of Intention to Designate 628 Ouellette Ave - Central United Church (Ward 3) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

IV. THAT the City Clerk **BE AUTHORIZED** to publish a Notice of Intention to Designate 4147 Riverside Dr E - Edmund C. Poisson House (Ward 5) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

V. THAT the City Clerk **BE AUTHORIZED** to publish a Notice of Intention to Designate 1969 Wyandotte St E - Dr. C.W. Hoare Residence (Ward 4) in accordance with Part IV, Section 29 of the *Ontario Heritage Act* based on the

corresponding Statement of Cultural Heritage Value or Interest attached in Appendix 'A'.

VI. THAT the City Solicitor **PREPARE** the By-laws for Council to designate the properties.

VII. THAT, subject to the designation by-law for 4147 Riverside Drive East coming into force, the proposed alteration involving the partial removal, retention, repair, salvage, and reinstatement of fieldstone cladding and the installation of a limestone-textured stucco finish, generally in accordance with Appendix 'D', **BE APPROVED IN PRINCIPLE**.

VIII. THAT the City Planner, or designate, **BE AUTHORIZED** to approve the final plans and specifications for the alteration to 4147 Riverside Drive East, provided that they are substantially consistent with the approval in principle and satisfy the conditions in Appendix 'D', with completion of the work to the satisfaction of the City Planner.

Executive Summary:

N/A

Background:

As of July 10, 2023, the Windsor Municipal Heritage Register ("Heritage Register") contained 1,272 recognized properties, comprising listed properties, individually designated properties, and properties designated through a Heritage Conservation District (HCD). A listed property under Section 27(3) of the Ontario Heritage Act ("OHA") is afforded interim protection from demolition or removal. Listed status serves as an important tool to prevent the immediate loss of potential heritage resources and to support informed decision-making regarding heritage conservation. The majority of properties on the Heritage Register, currently totaling 881 properties, are listed rather than designated. Following research and screening of the 881 listed properties on the Heritage Register, Administration identified approximately 132 properties as high-priority candidates for individual designation. In addition, 269 listed properties are proposed for inclusion within the Walkerville Heritage Conservation District Plan, while 25 listed properties have already been designated or are currently undergoing the designation process. These efforts focus on properties considered to have the highest heritage value and greatest need for long-term protection.

The purpose of this report is to provide information on, and justification for, the proposed designation of the Batch III properties under Part IV, Section 29 of the OHA. Administration's recommendations are consistent with Council Report S 74/2026, Windsor Municipal Heritage Register - Bill 23 Strategy Updates (City-wide), which identified the need to prioritize properties at risk of demolition, significant alteration, or redevelopment. The recommendations also reflect Council's direction to bring forward heritage designation recommendations for properties that are at risk and warrant long-

term protection (CR 399/2026). The proposed Statements of Cultural Heritage Value or Interest for each property are attached as Appendix "A".

Legal Provisions:
Part IV, Section 29 of the *OHA* provides for designation of "property within the municipality to be of cultural heritage value or interest". The *OHA* under Section 29 (4)(b) includes the requirement for a "statement explaining the cultural heritage value or interest of the property and a description of the heritage attributes of the property". Also, there are provisions for a municipal heritage committee to be consulted about a designation before the council makes a decision on it under Section 29 (2) of the *OHA*.

Ontario Regulation 9/06 provides provisions that an individual property designation under Section 29 of the *OHA* must meet two or more of the criteria for determining whether it is of cultural heritage value or interest under Subsection 1 (2) of the regulation:

1. "The property has design value or physical value because it is a rare, unique, representative or early example of a style, type, expression, material or construction method.
2. The property has design value or physical value because it displays a high degree of craftsmanship or artistic merit.
3. The property has design value or physical value because it demonstrates a high degree of technical or scientific achievement.
4. The property has historical value or associative value because it has direct associations with a theme, event, belief, person, activity, organization or institution that is significant to a community.
5. The property has historical value or associative value because it yields, or has the potential to yield, information that contributes to an understanding of a community or culture.
6. The property has historical value or associative value because it demonstrates or reflects the work or ideas of an architect, artist, builder, designer or theorist who is significant to a community.
7. The property has contextual value because it is important in defining, maintaining or supporting the character of an area.
8. The property has contextual value because it is physically, functionally, visually or historically linked to its surroundings.
9. The property has contextual value because it is a landmark.

Designation requires consideration from Council in two steps. The Notice of Intention to Designate (current step, NOID) provides direction for the City Clerk to give notice to the Property Owner, a public notice on the City's website, and to the Ontario Heritage Trust (OHT) of Council's intent to initiate the heritage designation. After thirty days, and if there is no objection, the Council may pass a by-law to designate the property in accordance with the *Ontario Heritage Act* and publish notice to the same parties and the City's website.

However, any person may object to the designation. If an objection is received to the NOID within 30 days after publication of the notice, Council shall consider the objection and make a decision whether or not to withdraw the NOID within 90 days after the end

of the 30-day period. Any person may also appeal the designation bylaw to the Ontario Land Tribunal (OLT) within 30 days of the notice of the bylaw being issued or served. After holding the hearing, the OLT shall dismiss the appeal, allow it in whole or part, repeal the bylaw, amend the bylaw, or direct Council to repeal or amend the bylaw.

Discussion:

Proposal:

Heritage listed properties not subject to a Notice of Intention to Designate by January 1, 2027, will be removed from the Heritage Register and will lose the interim protection associated with listed status. While the City may continue to pursue heritage designations after that date, the impending legislative deadline increases the importance of prioritizing resources toward properties at risk of demolition, significant alteration, or redevelopment. Alongside Council Report S 74/2026, titled "Windsor Municipal Heritage Register - Bill 23 Strategy Updates" and through CR 399/2026, Administration was directed by City Council to continue identifying heritage properties at risk, or those that otherwise warrant protection, and to bring forward recommendations for heritage designation for Council's consideration prior to the legislated deadline.

The properties included in this report have been identified as facing risk of loss due to redevelopment pressure, proposed demolition, or significant alteration. Administration considers these properties to be particularly time-sensitive, as they may become eligible for demolition permit applications once the interim protections associated with listed status expire.

The properties included in Batch III of the designation program have been researched and evaluated using the criteria established under Ontario Regulation 9/06 of the Ontario Heritage Act. Staff are of the opinion that each property meets the legislative requirements for designation. A summary of the evaluation results is provided in Appendix B, Summary Table of Batch III Properties Proposed for Heritage Designation. Supporting research used to establish the applicable designation criteria and prepare the Statements of Cultural Heritage Value or Interest is contained in Appendix C, Research Documents.

Designation under Part IV of the Ontario Heritage Act is intended to guide change in a manner that is respectful, compatible, and consistent with the Standards and Guidelines for the Conservation of Historic Places in Canada. Designation does not prevent change or "freeze" a property in time. Rather, it identifies significant heritage attributes that should be conserved while allowing for alterations and redevelopment that are compatible with the property's cultural heritage value or interest.

4147 Riverside Drive East – Edmund C. Poisson House

Administration has been in discussions with the Owner for an extended period regarding reported deterioration of the building's fieldstone cladding. A structural building assessment prepared by Deepak Pandey, P.Eng., and submitted on July 23, 2026, identified widespread building-envelope deficiencies, including water infiltration, failed mortar joints, corroded steel lintels, cracked and displaced stonework, damaged sills, stone spalling, and active moisture ingress. Although the assessment recommends removing the fieldstone cladding in its entirety and replacing it with a stucco system, the

submitted materials do not establish that complete removal is the only feasible conservation outcome. Following meetings and correspondence among the Owner, the Owner's representatives, and Administration, Mr. Pandey confirmed at a meeting on October 13, 2026 that there was no technical impediment to reconstituting the fieldstone and that the extent of reinstatement would largely be influenced by cost. Planning staff requested meaningful retention, repair, salvage, and reinstatement of the fieldstone in locations with maximum public visibility. The parties subsequently reached agreement in principle on an approach reflected in the revised architectural drawings submitted on October 16, 2026: retention or reinstatement of fieldstone on the north, publicly visible elevation, the chimney, the porch, and base trim generally to the basement-window level, with fieldstone removed from the balance of the building and replaced by a proposed limestone-textured stucco finish. Administration considers this a balanced approach in light of the documented condition of the building and recommends approval subject to the conditions. The submissions from the Owner are attached in Appendix D.

The redevelopment and/or adaptive reuse of the remaining properties that are subject of this report have not progressed to a point where Administration is able to provide a recommendation (similar to Recommendation VII above) about the potential outcome of a redevelopment. Future redevelopment plans for these properties will be presented to Council when the respective property owner makes an application for a Heritage Alteration Permit.

Official Plan Policy:

The Windsor Official Plan Volume 1 includes (9.0) "*A community's identity and civic pride is rooted in physical and cultural links to its past. In order to celebrate Windsor's rich history, Council is committed to recognizing, conserving and enhancing heritage resources."* Goals include (9.1.1) "*The identification, recognition, protection, conservation, enhancement and proper management of heritage resources."* Objectives include (9.2.4) "*To increase awareness and appreciation of Windsor's heritage resources and encourage participation by individuals, organizations and other levels of government in heritage conservation."*

Also, (9.3.2.1) *"Council will identify Windsor's heritage resources by: ... (c) Researching and documenting the history and architectural and contextual merit of potential heritage resources on an individual property basis".* (9.3.3.1) *"Council will recognize Windsor's heritage resources by: ... (a) Designating individual buildings, structures, sites and landscapes as heritage properties under the Ontario Heritage Act;"* (9.3.6.1) *"Council will manage heritage resources by: … (e) providing support and encouragement to organizations and individuals who undertake the conservation of heritage resources by private means".*

The heritage designation of these identified properties would further ensure that Official Plan policies related to the protection, enhancement and management of heritage resources would be implemented.

Risk Analysis:

The proposed designations would support the protection and long-term conservation of the identified heritage attributes and features of the properties. If designated, alterations or additions affecting identified heritage attributes (see Appendix 'A') would be subject

to Part IV, Section 33 of the *Ontario Heritage Act* and the Heritage Permit approval process. Depending on the nature of the proposed work, applications may require consideration by the Development & Heritage Standing Committee and Council.

If designation does not proceed, these listed properties will be removed from the Windsor Municipal Heritage Register on January 1, 2027 in accordance with the provisions of Bill 23 and Bill 200. Removal from the Register would eliminate the interim protection associated with listed status and increase the risk of demolition, incompatible alterations, or the irreversible loss of cultural heritage resources.

Any person, including a property owner, may object to the Notice of Intention to Designate and may subsequently appeal a designation by-law to the Ontario Land Tribunal ("OLT"). Such proceedings could result in legal and administrative costs, including in-house legal representation. Administration is satisfied that the recommendations represent an evidence-based and defensible application of Ontario Regulation 9/06.

Climate Change Risks

Climate Change Mitigation:

N/A

Climate Change Adaptation:

N/A

Financial Matters:

Costs associated with designation include legal notices and registration of the by-law totaling approximately $110 each.

Typically, the designation costs are funded by the Heritage Committee operating budget. However, for designations undertaken as a result of Bill 23 and Bill 200, the costs would be funded by the Capital Project 7241028 (Bill 23 Municipal Heritage Register) which has an uncommitted amount of $143,176 and would be sufficient to cover the costs of these designations.

Once designated, the Owners would be eligible to apply for grants from the City's Community Heritage Fund (Fund 157) to repair, restore, or reinstate features identified in the designation by-laws. Fund 157 currently has an unencumbered balance of $170,853. The Owners could also request tax-related financial incentives for the costs of eligible improvements under the City's Heritage Property Tax Reduction Program. Costs that are not eligible for funding under Fund 157 may be eligible under the Heritage Property Tax Reduction Program.

In the event of an appeal of the Designation By-law to the OLT, external legal services may be required which can involve future financial implications.

Consultations:

Consultations were made with the following staff in preparation of the designation and of this report:

- Windsor Public Library Community Archives and Local History Branch
- Museum Windsor & Culture Department Staff regarding the historical research of the properties
- Michael Okanlawon, Financial Planning Administrator
- Tracy Tang, Planner III-Special Projects

The following staff also contributed to the research and drafting of the designation Statements:

- Tracy Tang, Planner III-Special Projects
- Shantal Beckford, Planner II-Development (Heritage)
- Ryan Upton, Planner II-Development (Heritage)
- Skyler Xiang (former Co-op Student)

Conclusion:

Administration recommends initiating the designation process for the Batch III (City-wide) properties under Part IV Section 29 of the *Ontario Heritage Act* to recognize and conserve their physical/design, historical/associative, and contextual values for years to come.

Planning Act Matters:

N/A

Approvals:

Name	Title
Kristina Tang	Planner III - Heritage
Jason Campigotto	Deputy City Planner – Growth
Emilie Dunnigan	Manager Development Revenue & Financial Administration
Lorie Gregg	Executive Director, Financial Planning/Deputy Treasurer
Aaron Farough	Senior Legal Counsel, Legal & Real Estate
Neil Robertson	City Planner
Jelena Payne	Deputy CAO/Commissioner, Economic Development

Name	Title
Janice Guthrie	Commissioner, Finance and City Treasurer
Ray Mensour	Chief Administrative Officer

Appendices:

1 Appendix A - Statement of Cultural Heritage Value or Interest
2 Appendix B - Summary Table of Batch III Properties
3 Appendix C - Research Documents
4 Appendix D - Additional Information on 4147 Riverside Drive East

APPENDIX A

Statement of Cultural Heritage Value and Interest
All Saints' Church and Rectory
330 City Hall Square West

Description of Historic Place:

The All Saints' Church and Rectory is located at 330 City Hall Square West, south of University Avenue near the public grounds in front of Windsor City Hall within Windsor's civic core. The Anglican congregation was established in 1852, originating from St. John's Anglican Church in Sandwich, with various current and past activities including choirs, social work, supporting community and social functions. The church building was constructed in phases between 1855-1881, and the rectory was constructed in 1890. The surrounding area has evolved into a civic precinct characterized by municipal and institutional development.

Design/Physical Value

Church (1855-1881)

The All Saints' Church has design and physical value because it is a representative example of Gothic Revival ecclesiastical architecture in Windsor. Designed by architect Albert H. Jordan and constructed beginning in 1855, with successive phases completed through 1881, the building demonstrates key characteristics of the Gothic Revival style, including strong vertical emphasis, pointed-arch openings, and complex asymmetrical massing developed through successive phases of construction. The church comprises a longitudinal nave with projecting volumes and prominent gable ends, reinforced by steeply pitched roof forms and a dominant tower and spire.

The structure is constructed of variegated red, brown, and buff brick masonry, laid in stretcher bond, with visible tonal variation. Elevations are articulated by projecting brick buttresses and horizontal coursing. Decorative brick voussoirs at openings and recessed arch detailing demonstrate a high degree of craftsmanship.

The square bell tower, surmounted by a copper-clad spire with oxidized green patina, is a defining feature. The tower includes paired lancet louver openings at the belfry level, circular (oculus) openings with radiating brick surrounds, horizontal string courses, and corbelled detailing dividing tower stages. The associated buttresses emphasize the vertical expression of the tower.

Fenestration consists of tall, narrow lancet windows arranged in regular bays along the nave, deeply recessed within articulated brick surrounds. Circular (oculus) windows occur at gable ends and tower levels. Where present, stained or leaded glass contributes to the ecclesiastical character, although glazing may reflect periods of repair or replacement. The principal entrance at the tower base includes a pointed-arch opening defined by multiple recessed brick orders, wood double doors with vertical board construction, decorative wrought metal hinges and hardware, and raised stone steps and landing.

The building includes steeply pitched gable roofs clad in shingle material with simple eaves. Circular (oculus) openings are present at gable ends, including some simple finial elements and stone coping.

Rectory (1890)

The rectory has design and physical value as a representative example of Victorian residential architecture associated with ecclesiastical complexes. The building is characterized by its hipped roof form, asymmetrical massing, and red brick construction consistent with the church; dormers project from the roof slopes. The rectory retains original window openings and proportions, where extant.

Historical/Associative Value

The All Saints' Church and Rectory has historical and associative value for its role in the early development of Windsor and the establishment of Anglican institutions in the region. Founded in 1852 by parishioners from St. John's Anglican Church in Sandwich, the congregation reflects the expansion of settlement from Sandwich into Windsor's emerging downtown core. St. John's, located at 3305 Sandwich Street, served as a "mother church" for Anglican worship in the area and was the first of several Anglican places of worship established in Windsor.

The property also reflects broader mid-19th-century patterns of migration and community support in Windsor, including the arrival of Black refugees through the Underground Railroad. As a religious institution, All Saints' formed part of the social and spiritual infrastructure that supported new arrivals and contributed to the development of the city's early community life.

The church is connected to several individuals significant to its construction and architectural development. Alexander Mackenzie, later Prime Minister of Canada, initiated early construction of the church, with later work completed by local contractor Robert Shorland. The church was designed by Albert H. Jordan, a Detroit architect recognized for detailed Gothic Revival designs, including Fort Street Presbyterian Church in Detroit. Jordan's work at All Saints' contributed to his later commissions in Windsor, including the Essex County Court House (Mackenzie Hall) and Windsor Town Hall, both notable civic buildings in mid-19th-century Western Ontario.

The historical value of the property is further reflected in the contributions of early clergy, particularly Rev. Edward H. Dewar and Rev. John Hurst, who helped guide the growth and expansion of the parish. Dewar, the first rector of All Saints' after serving at St. John's Anglican Church, was recognized for his civic interests and contributed to the establishment of Windsor's first public community library. Hurst, who served from 1860 to 1873, supported the acquisition of lands south of the church, enabling the construction of parish buildings, Sunday School facilities, and the rectory. Completed in 1890, the rectory supported the continued institutional and community functions of All Saints', including choir activities, the Anglican Young People's Association, and the Girl Guides Chapel.

Contextual Value

The property has contextual value because it is important in defining and supporting the character of Windsor's civic core and functions as a local landmark.

The church occupies a prominent site within City Hall Square, predates surrounding civic and institutional development, and maintains visual distinction through its historic form and materials. The tower and spire provide a strong vertical element that contrasts with surrounding modern buildings and reinforces the building's landmark presence within the downtown.

The property is physically, visually, and historically linked to nearby civic structures and public spaces, including City Hall and the cenotaph, and continues to function as a place of worship, maintaining its historic use.

Heritage Attributes

For clarity, the property also contains a later building constructed in 1955, which contributes to the understanding of the site's continued institutional use but is not identified as a primary heritage resource and is not included in this designation.

Attributes of the All-Saints' Church and Rectory that exemplify its heritage value as a representative example of Gothic Revival ecclesiastical architecture in Windsor and Victorian residential architecture associated with ecclesiastical complexes include its:

Exterior Attributes – Church

Form and Massing

- Longitudinal nave
- Asymmetrical composition including tower and projecting volumes
- Steeply pitched gable roofs
- Gabled end façades

Tower

- Square brick bell tower with:
    - Paired lancet louver openings at the belfry level
    - Circular (oculus) openings with radiating brick voussoirs
- Copper-clad spire and cross finial
- Horizontal string courses and corbelled detailing beneath the tower roofline

Masonry

- Steeply pitched gable roofs clad in shingle roofing material
- Variegated red brick masonry laid in stretcher bond
- Deeply recessed openings with masonry reveals

Openings

- Tall, narrow pointed-arch (lancet) windows arranged in regular bays along the nave
- Circular (oculus) windows at gable ends and tower levels
- Stained or leaded glass in select narrow openings

Entrances

- Decorative lantern-style polygonal light fixture
- Pointed-arch entrance opening within the tower base
- Recessed multi-order brick arch
- Wood double doors with decorative hardware
- Raised stone steps and landing

Wall Articulation

- Buttresses and wall piers dividing bays
- Horizontal sill bands and masonry courses

Rectory (1890)

- Hipped roof
- Asymmetrical massing
- Projecting gable elements
- Red brick construction
- Original window openings and proportions
- Surviving wood detailing

Interior features are not included as heritage attributes in the designation.

APPENDIX A

Statement of Cultural Heritage Value and Interest
J.E. Benson School (former)
1556 Wyandotte Street West

Description of Historic Place:

J.E. Benson School is a former educational institution located at 1556 Wyandotte Street West, occupying a prominent corner site bounded by Curry Avenue and McEwan Avenue in Windsor, Ontario. Constructed in 1914 and opened in 1915 as the Wyandotte Street School, with an addition completed in 1922, the property is valued as a representative example of Collegiate Gothic architecture and for its association with educator John Edward Benson. The property consists of a large red brick institutional building distinguished by its symmetrical principal façade, limestone detailing, projecting entrance towers, decorative stone ornamentation, and prominent presence within the surrounding neighbourhood.

Design/Physical Value

J.E. Benson School has design and physical value as a representative example of Collegiate Gothic architecture, a subset of the broader Gothic Revival movement commonly used for academic institutions in the late 19th and early 20th centuries. The property is constructed primarily of red brick with contrasting stone accents, including lintels, surrounds, banding, and decorative panels. The principal façade (Wyandotte Street West) has a symmetrical layout defined by a pair of entrance bays accessed from a central walkway that splits off to each double door entrance; stone banding separates the ground elevation from the upper storeys. Each entrance features a pointed-arch stone surround with a transom window above. 'J.E. BENSON SCHOOL' is inscribed into the stone above each front entrance and brick pilasters with stone detailing divide the storeys into vertical bays, which can be seen around the entire building.

The Curry Avenue and McEwan Avenue façades mirror each other through the projecting entrance towers. Decorative stone carvings on the towers – including shield panels and foliage/floral motifs – demonstrate a high level of craftsmanship characteristics of the Collegiate Gothic style. Both façades also feature multi-storey window groupings with stone surrounds. The Curry Avenue façade also features a three storey projecting canted limestone bay, featuring decorative shield panels. Gabled parapets and ornamented rooflines – along with the consistent use of Gothic arches, stone detailing, and vertical bay divisions are further examples of the building's craftsmanship and its embodiment of defining Collegiate Gothic characteristics.

The rear façade continues the building's Collegiate Gothic expression through the consistent use of red brick construction, stone detailing, and pronounced vertical bay divisions. Both ends of the elevation are articulated with decorative stone-trimmed brick panels that echo detailing found on the principal and side façades. Entrances located at either end are distinguished by stone surrounds, carved stone ornamentation, and large multi-panel windows, while brick pilasters and stone accents reinforce the building's strong vertical emphasis. Although more restrained than the Curry/McEwan façades, the rear elevation maintains the cohesive architectural vocabulary and workmanship characteristic of the Collegiate Gothic style.

Historical/Associative Value

J.E. Benson School has historical value through its association with John Edward Benson, who was a significant figure in Windsor's educational history. Appointed Inspector of Public Schools in December 1919, Benson introduced progressive educational reform, including the Rotary System, an educational model in which students rotated between specialized classrooms and subject teachers. The system improved the use of school facilities and reflected contemporary approaches to public education, contributing to the advancement of educational

standards in Windsor's public schools throughout his tenure. Benson was an inspector for almost seventeen (17) years, when he passed away suddenly on August 12, 1936, at age 63 after suffering a heart attack. Following his death, the original name of the school – Wyandotte Street School – was renamed 'J.E. Benson School' in 1937 to honour his prominent role in developing and improving Windsor's educational system.

J.E. Benson School has the potential to yield information that contributes to an understanding of Windsor's early 20th-century population growth, the evolution of public education, and institutional planning practices. The school's construction in 1914 (opening 1915) and the subsequent expansion in 1922 provide direct and physical evidence of Windsor's rapid population growth, particularly in the years surrounding and following World War I. The original building was designed for a relatively small student body, containing twelve (12) classrooms and ninety-five (95) students. After the end of World War I, Wyandotte Street School experienced an increase in its student population, and the resulting overcrowding at the school required a major addition with the rear addition completed in 1922. After expansion, the school accommodated approximately 1,200 students each day and the nearly 90,000 sq. ft. school became the city's largest public school. The building's scale, layout, and phased development provide physical evidence into the evolution of school design, educational philosophy, and municipal responses to demographic pressures during this period.

J.E. Benson School demonstrates the work of significant local architects J.C. Pennington and Albert H. McPhail. J.C. Pennington designed the original 1914 school building and was a leading figure who practiced architecture in Windsor for over fifty (50) years (1910-1963). It is estimated that he was responsible for the design of approx. 600-800 buildings during his career. He designed several primary and secondary public schools, including Walkerville Collegiate, as well as educational buildings for Assumption University and Essex College (predecessors to the University of Windsor). His firm was the oldest architectural practice in the area, with many Windsor architects working from him and owing much to his guidance and example.

Albert H. McPhail (1888-1961) designed the 1922 rear addition. He is known for designing multiple schools built in the 1920s, significantly shaping early 20th century institutional architecture in Windsor and Walkerville. His early work in the Collegiate Gothic tradition combined a formal symmetry with careful attention to brick and stone detailing. This is best seen in his designs for Prince Edward School (c. 1921) and an almost identical plan for Queen Victoria Public School (c. 1922), both in Windsor.

Contextual Value

J.E Benson School has contextual value as it supports and maintains the character of the surrounding area, which developed as a residential neighbourhood during Windsor's early 20th-century expansion following World War I. The building's scale, red brick construction with stone detailing, and Collegiate Gothic style are consistent with historical patterns of school construction during this period. The school's construction in 1914 and expansion in 1922 correspond to increased educational infrastructure associated with Windsor's population growth, establishing a direct relationship between the property and the development of the surrounding area.

The building also has contextual value as a local landmark, due to its prominent location on Wyandotte Street West, its stately presence in the area, its substantial massing, and distinct architectural form. Its symmetrical composition from Wyandotte Street West, tower-like projections, pointed-arch entrances, and stone detailing make it a visually prominent and recognizable presence within the streetscape. Its longstanding use as a public school (1915-2014) and its role as one of the largest schools in Windsor, also lend to its value as a local landmark.

Heritage Attributes

For clarity, no interior spaces or interior features are included as heritage attributes or form part of this designation.

Exterior attributes of J.E. Benson School that exemplify its heritage value as an example of Collegiate Gothic architecture include its:

Form and Massing

- Multi-storey institutional form and massing of the original 1914-15 school building and 1922 addition.
- Symmetrical composition of the principal (Wyandotte Street West) façade.

Materials and Craftsmanship

- Red brick construction with contrasting limestone detailing.
- Limestone trim, including band courses, surrounds, decorative panels, carvings, and ornamental features.
- Brick pilasters and vertical bay divisions that emphasize the building's verticality.
- High-quality masonry and stone craftsmanship expressed throughout the exterior.

Collegiate Gothic Design Features

- Pointed-arch entrance openings with stone surrounds.
- Gabled parapets and decorative roofline elements.
- Projecting entrance towers on the Curry Avenue and McEwan Avenue elevations.
- Decorative stone carvings and ornamentation, including shield panels and foliage/floral motifs.
- Three-storey projecting canted limestone bay on the Curry Avenue façade.
- Original multi-storey window openings, grouped window bays, and associated stone surrounds and masonry detailing.

Significant Exterior Features

- Paired principal entrances on the Wyandotte Street West façade.
- Stone inscription reading "J.E. BENSON SCHOOL" above the principal entrances.
- Decorative treatment of the secondary and rear elevations, including stone-trimmed panels, carved stone features, and consistent brick and stone detailing.

Contextual Attributes

- Prominent visual presence of the historic school building along Wyandotte Street West.
- Landmark presence at the intersection of Wyandotte Street West, Curry Avenue, and McEwan Avenue.

APPENDIX A

Statement of Cultural Heritage Value and Interest
Central United Church
628 Ouellette Avenue

Description of Historic Place:

The Central United Church is a two-and-a-half-storey building located at 628 Ouellette Avenue, near the prominent corner of Wyandotte Street East and Ouellette Avenue. The building was constructed in 1904, completed in 1906. Designed by Detroit architects Joseph G. Kastler and William Egerton Hunter (Kastler & Hunter), the building is an early and well-preserved example of late phase Norman English Romanesque Revival architecture in Windsor.

Design/Physical Value:

The subject property is a significant example of Norman English Romanesque Revival architecture in Windsor and reflects the resilience of its congregation. After the 1904 fire destroyed the church on Windsor Avenue at Chatham Street, the building committee salvaged materials, incorporating brick, flooring, and other components into the new structure at 628 Ouellette Avenue. The original cornerstone, dated 1873, was placed at the south entrance, while a new 1904 cornerstone was installed at the north entrance, symbolically linking the former church with its successor. The architects for the new building were Joseph G. Kastler & William E.N. Hunter of Detroit, who designed many churches and large houses, mostly in Michigan but included the Windsor home of Niels Ortved (designated 2021), and the First Methodist Church at Hamilton for which the design of the Central Methodist Church was based off.

Architecturally, the building is defined by its symmetrical façade, two main entrance doors framed by rounded Romanesque arches, and a strong sense of mass and permanence. Decorative moulding and scroll-shaped brackets, and modillions supporting the soffit and fascia beneath the eaves highlight the craftsmanship typical of Romanesque Revival design. The upper area of the façade also features two ornate stone plaques—styled like crests or shields and surrounded by foliage-like carvings—mounted on either side of the large central semi-circular arched window, each displaying a biblical quote. Three rectangular windows are centred below the half-round window. Both sides have the same design of upper half-round window and lower three rectangular windows, although with simpler surrounds.

Additional Romanesque Revival elements include solid masonry construction, engaged columns, ornate entablatures, and rounded window openings, complemented by stained-glass windows that enrich both the exterior and interior. A defining feature of the building is its large central dome, an uncommon but striking element in local Romanesque Revival architecture. The dome is 10.36 m in diameter, copper-clad with skylights, and supported by a cylinder covered with red-slate shingles. Influenced by Moravian traditions that shaped early Methodist Church (later United) development, the dome contributes to the building's architectural distinctiveness and rarity within the region.

Overall, the property stands as one of Windsor's earliest and best-preserved Romanesque Revival buildings, representing the later phase of the revival period when traditional forms were blended with modern construction techniques. Its high degree of integrity, the meaningful reuse of materials from the earlier church, and its use as a place of worship for over a century reinforce its cultural, architectural, and historical significance within the community.

Historical/Associative Value:

The subject property holds significant historical and associative value as the fourth and final church building occupied by the congregation that originated as a temporary Methodist Mission in Sandwich. Over nearly two centuries, the congregation occupied a succession of buildings that reflect the growth and shifting

geography of Windsor's early community. The congregation's movement across these sites mirrors the development of the city itself, and the Ouellette Avenue church, completed in 1906, stands as a physical remnant of this long and evolving history.

The property also has historical value for its ability to yield insight into the cultural and social development of the community. The congregation's growth, strengthened by evangelical meetings and extensive outreach programs, contributed to the establishment of other churches in the region, including Giles Boulevard United Church. The church played a central role in community support during challenging periods, particularly the Great Depression, when attendance remained strong despite widespread hardship. Its missions continued to operate, and in 1948 the congregation celebrated the burning of the mortgage, marking a renewed period of stability and reinvestment. The church's commitment to social outreach included serving as a hub for programs that supported residents of downtown Windsor, eventually contributing to the founding of the Downtown Mission in 1972. In the late 1970s the church demolished the east (rear) part of its building and donated the land for the construction of the 17-storey low-cost Cencourse Apartments.

The property also reflects the work and ideas of individuals significant to the community's architectural and cultural heritage. After the Windsor Avenue church burned in 1904, Pastor Alfred Brown selected the new site at Ouellette Avenue and Wyandotte Street—then considered by some to be too distant from the town centre. His vision shaped the future of the congregation, and the cornerstone for the new church was laid later that same year. The building's artistic and commemorative features further enhance its heritage value. Its stained-glass windows, designed in Canterbury, England, depict the birds and flowers of Essex County, blending international craftsmanship with local symbolism. As the fourth church operated by the congregation, Central United Church embodies the continuity and resilience of a community that has adapted through growth, fire, economic hardship, and denominational change—including the 1925 Church Union that transformed Central Methodist into Central United Church. Its long-standing presence in downtown Windsor, its role in fostering new congregations, and its ongoing service to the community through outreach programs all contribute to its enduring significance. The church closed in 2023, and the congregation merged with another, but the building remains a testament to the social, cultural, and architectural history of Windsor, offering valuable insight into the community's evolution and the people who shaped it.

Contextual Value

The building's copper domed steeple and notable height make it stand out prominently among the neighboring structures to the north and south. Its traditional form creates a striking contrast with the more modern architecture surrounding it, allowing the building to serve as a recognizable neighborhood landmark.

Heritage Attributes

Exterior attributes of Central United Church that exemplify its heritage value as an early and well-preserved example of Norman English Romanesque Revival architecture in Windsor include its:

- Monumental massing and roof form, including the large central dome surmounted by a cupola, a rare feature among local Romanesque Revival buildings;
- Principal façade composition, including the central front gable, large round-arched window, carved stone cartouches/shields including examples bearing biblical inscriptions, ornamental foliage motifs, and strong visual symmetry and massing;
- Red brick masonry construction with stone trim and detailing, including the articulated stone parapet with raised corner elements, decorative stone coping, and rowlock brick courses;

- Romanesque Revival design elements, including rounded arches, solid masonry walls, engaged columns, prominent entablatures, and deeply recessed openings;
- Projecting entrances, including their gabled forms, round-arched openings, decorative mouldings, scroll brackets, modillions, and carved stone detailing;
- Elevated entrances and stone stairways that contribute to the building's prominent presence along Ouellette Avenue;
- Front corner stairwells, each with three stepped windows on the side elevations;
- Historic stained-glass windows, including Canterbury-crafted glass depicting Essex County flora and fauna, reflecting a notable combination of international artistry and local symbolism and contributing to the building's ecclesiastical character.

Features that contribute to the contextual value:

- Overall height, with copper dome and cupola, makes the building visually prominent on the streetscape

APPENDIX A

Statement of Cultural Heritage Value and Interest
Edmund C. Poisson House
4147 Riverside Dr E

Description of Historic Place:

The Edmund C. Poisson House is located at 4147 Riverside Drive East in the City of Windsor. Constructed circa 1919, the historic place consists of the heritage attributes associated with the former residence of Edmund C. Poisson, including the fieldstone masonry, porch, chimney, and other retained exterior features that contribute to its heritage value. Situated along the Riverside Drive corridor overlooking the Detroit River, the property is contextually linked to the historic character of Riverside Drive through its distinctive fieldstone material and visual presence. The property also maintains a visual relationship with the adjacent stone-clad residence at 4187 Riverside Drive East, together reflecting the area's early twentieth-century residential development.

Design/Physical Value

The property at 4147 Riverside Drive East has design and physical value as a rare surviving example of an early twentieth-century residence clad in fieldstone. The property is particularly distinctive for its prominent fieldstone masonry, which constitutes its most significant physical and visual heritage attribute. Fieldstone and cobblestone construction is uncommon in Windsor, where residential development of the time was overwhelmingly brick. While some dwellings feature stone foundations, porch, or decorative accents, the dwelling at 4147 Riverside Drive East and its originally detached garage are distinguished by their prominent application of fieldstone on exterior walls and architectural features. The assembly of the rounded natural fieldstones of varying sizes and colours set in mortar, together with the prominent use of the material throughout the property, demonstrates a high degree of masonry craftsmanship and contributes to a cohesive and distinctive architectural character. The fieldstone masonry is the property’s most distinctive and character-defining feature, and it is fundamental to its cultural heritage value and interest.

The property is also a representative example of the American Foursquare architectural style of the early twentieth century, with Craftsman architectural influences. The Edmund C. Poisson House exhibits key features characterizing the American Foursquare form, including its two-and-a-half-storey massing, side-gabled roof, and prominent gabled dormers. The dwelling also exemplifies the American Foursquare style through the symmetrical organization of the front façade facing Riverside Drive East, the centred front porch, and the regular arrangement of window openings paired with concrete sills. The use of natural fieldstone cladding, simple rooflines, exposed brackets, and restrained ornamentation reflects design principles commonly associated with Craftsman-influenced architecture of the period.

Historical/Associative Value

The Edmund C. Poisson House has historical and associative value through its direct association with Edmund C. Poisson, for whom the dwelling was built and after whom the property is identified. E. C. Poisson was a prominent Ford City businessman, lumber merchant, municipal politician, and well-known member of one of the area’s longstanding French-Canadian pioneer families. During his ownership and occupancy of the property from its construction circa 1919 until its sale in 1936, he managed and operated a prosperous lumber business and maintained a strong political presence in the local community. He was the founder and president of the Poisson Lumber Company, a successful lumber business located on Drouillard Road. In his political career, E. C. Poisson most notably served as the Mayor of Ford City in 1920 and 1921. Both before and after his mayoral position, he was a member of municipal councils in Belle River, Ford City, East Windsor, and Windsor City serving as Councillor, Alderman, and Reeve.

E. C. Poisson was a son of Damase J. Poisson, a hardware merchant and politician who had moved with his family from Quebec to Belle River at eight years old. D. J. Poisson and six of his sons, including Edmund, were active community members across the local area, holding positions as politicians, doctors, priests, farmers, or businessmen. The Poisson family played an influential role in the historical development of the local community, and the property serves as a physical reminder of the family's economic and social contributions to the region during the early twentieth century.

Contextual Value

The Edmund C. Poisson House has contextual value because it contributes to the character of Riverside Drive East, a corridor historically associated with substantial residences and manors built for prominent business leaders, professionals, and affluent families. The property maintains and supports the historic residential character of the riverfront streetscape through its large scale, deep setbacks, rectangular ribbon lot, and siting overlooking the Detroit River. The property is also visually linked to the adjacent heritage-designated property at 4187 Riverside Drive East. Together, the two properties form a distinctive and uncommon grouping of substantial stone-clad residences, contributing to a visually prominent concentration of fieldstone masonry architecture along Riverside Drive, one of Windsor's most prestigious roads for residential dwellings.

Heritage Attributes

For clarity, the identified heritage attributes are limited to the original principal c.1919 dwelling. Subsequent additions and alterations are not considered to contribute to the cultural heritage value of the property and are excluded from this designation. No interior spaces or interior features are included as heritage attributes or form part of this designation.

Exterior attributes of the Edmund C. Poisson House that exemplify its heritage value as an early 20th century example of an American Foursquare residential dwelling with Craftsman influences include its:

- Two-and-a-half-storey form and massing
- Symmetrical composition on the front (north) façade
- Fieldstone masonry composed of rounded natural fieldstones of various sizes, colours, and textures laid in mortar, particularly on the principal (north) façade
- Side-gabled roof with projecting eaves and exposed brackets
- Pair of front-facing gabled dormers on the front (north) facade
- Centrally located front-gabled porch with fieldstone masonry detailing
- Fieldstone chimney
- Regularly arranged window openings with concrete sills

APPENDIX A

Statement of Cultural Heritage Value and Interest
Dr. C. W. Hoare Residence
1969 Wyandotte Street East, Windsor, Ontario

Description of Historic Place:

The Dr. C. W. Hoare Residence is a 2 storey brick and stucco building located at the prominent corner of Wyandotte Street East and Devonshire Road in the former Town of Walkerville. Constructed in 1907 as the residence and medical office of Dr. Charles W. Hoare, a prominent Walkerville physician and civic leader, the building was designed by Detroit-based architect Frederick L. Smith, founding partner of influential Detroit architectural firm Smith, Hinchman & Grylls. Although altered through several additions associated with its later use as a funeral home, the building retains significant heritage attributes including its original massing, red brick and stucco exterior cladding, hipped roof with exposed rafter ends, bay windows, and leaded glass windows.

Design/Physical Value:

The property has design and physical value as a representative example of Vernacular Edwardian architecture. The extant portions of the original 1907 building retain characteristic features of the style, including its asymmetrical form, prominent corner massing, low-pitched hipped roof, broad overhanging eaves with exposed rafter tails, and contrasting red brick and stucco exterior cladding. The building also retains projecting multi-sided bay windows, grouped window openings, and decorative leaded glass elements that contribute to its historic residential character. Comparison with historic photographs demonstrates that these features formed part of the original design and continue to define the appearance of the building despite later additions associated with its conversion to a funeral home.

The building additionally reflects the quality of residential development associated with the growth of Walkerville in the early twentieth century. Although portions of the property have been altered, the surviving roof form, massing, materials, bay windows, and fenestration patterns continue to convey the architectural character and craftsmanship of the original residence.

Historical/Associative Value

The property has historical and associative value through its direct association with Dr. Charles W. Hoare (1863–1930), one of Walkerville's most prominent physicians and civic leaders. He worked and lived on the property, as the residence included his personal physician office.

Dr. Hoare practiced medicine in Walkerville from 1888 until his death and played an important role in the development of both the municipality and the local medical profession. He served as Treasurer of Walkerville from 1890 to 1916, Coroner of Walkerville, and as Mayor of Walkerville from 1917 to 1918. He was instrumental in the establishment of the Walkerville Utilities Commission, served as the first Chair of the Board of Health, was President of the Hotel Dieu Hospital medical staff, President of the Essex County Medical Association, and contributed significantly to the establishment and development of Metropolitan General Hospital.

The property is significant for its association with the historical development of Walkerville as an independent and planned community. Constructed in 1907 on land formerly associated with the Walkerville Land and Building Company, the building reflects the growth and prosperity experienced by Walkerville during the early twentieth century and contributes to an understanding of the community's residential and commercial development. The property is also associated with the broader theme of Walkerville's evolution as an independent town, characterized by a traditional commercial main street serving residents and local employees prior to its incorporation into the City of Windsor in 1935.

The property is significant for its association with the work of architect Frederick L. Smith (1862-1941), a founding partner of the influential architectural firm Smith, Hinchman & Grylls. Smith played a key role in shaping early twentieth-century industrial and commercial architecture in both Canada and the United States through his leadership of major architectural commissions. As a work attributed to Smith and his firm, the property reflects the contribution of one of the most prominent architectural practices associated with the development of Walkerville and the Windsor region.

Contextual Value

The property has contextual value because it defines, maintains, and supports the character of the area as a representative example of the residential development that occurred in Walkerville during the early twentieth century. Located at the prominent intersection of Wyandotte Street East and Devonshire Road, two historically important streets within the former Town of Walkerville, the building contributes to the area's distinctive early twentieth-century streetscape. The building contributes to the historic character of the neighbourhood through its Vernacular Edwardian design, scale, massing, materials, and setbacks, which are consistent with the architectural character established by the Walkerville Land and Building Company and reflected throughout the surrounding residential streetscape.

The property is also physically, visually, and historically linked to its surroundings. It forms part of a cohesive collection of historic residential buildings along Devonshire Road and is visually connected to neighbouring heritage resources through shared architectural forms, scale, height, setbacks, and materials. The property is historically linked to the broader development of Walkerville as a planned community and maintains a functional relationship with the nearby Wyandotte Street East commercial corridor, reflecting the historic pattern of residential neighbourhoods organized around a traditional main street that served residents and local employees.

Heritage Attributes

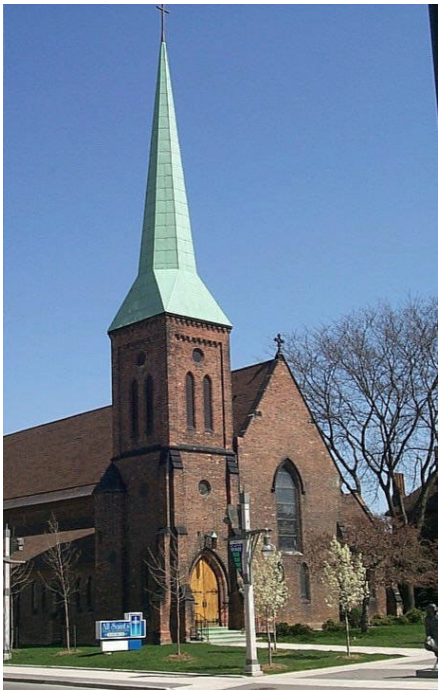
For clarity, the identified heritage attributes are limited to the original 1907 building and surviving heritage fabric. Later additions associated with the funeral home use, including additions completed in 1969 and 1971, are not considered to contribute to the cultural heritage value of the property and are not included as heritage attributes. No interior spaces or interior features are included as heritage attributes or form part of this designation.

Exterior attributes of the Dr. C. W. Hoare Residence that exemplify its heritage value as a 20th century example of the Vernacular Edwardian style include its:

- Prominent corner location at Wyandotte Street East and Devonshire Road
- Original two-storey massing of the 1907 building
- Low- pitched hipped roof form
- Broad roof overhangs with exposed rafter tails
- Red brick english bond masonry on first storey and stucco cladding on the upper storey
- Historic asymmetrical composition and arrangement of building volumes characteristic of Vernacular Edwardian design
- Projecting multi-sided bay windows
- Surviving historic window openings and configurations including leaded glass windows
- Historic brick chimney visible from Wyandotte Street

Appendix B- Summary Table Of Batch III Properties Proposed For Heritage Designation

Proposed Properties for Batch II Designation and O. Reg. 9/06 Criteria Met

Photograph	O. Reg. 9/06 Criteria Met
330 City Hall Sq E - All Saints' Church & Rectory	
	• Gothic Revival ecclesiastical architecture displaying a high degree of craftsmanship through its brick masonry, buttresses, lancet windows, prominent bell tower and spire, together with a Victorian rectory that contributes to the ecclesiastical complex. • Associated with the establishment of Anglican institutions in Windsor, early community development, and notable figures including architect Albert H. Jordan, Alexander Mackenzie, Rev. Edward H. Dewar, and Rev. John Hurst. • Important in defining and supporting the character of Windsor's civic core, physically and historically linked to surrounding civic institutions and public spaces, and recognized as a prominent local landmark.
1556 Wyandotte St W - J.E. Benson School	
	• Collegiate Gothic architecture displaying a high degree of craftsmanship and artistic merit through its red brick construction, limestone detailing, projecting entrance towers, decorative stone carving, and

Google Streetview- 2025	symmetrical institutional design. • Associated with educator John Edward Benson and the evolution of public education in Windsor, and demonstrates the work of prominent architects J.C. Pennington and Albert H. McPhail. • Supports and maintains the character of the surrounding early twentieth-century neighbourhood and is a prominent local landmark due to its scale, architectural form, and longstanding educational use.
628 Ouellette Ave - Central United Church	
 Google Streetview- 2021	• Norman English Romanesque Revival architecture displaying a high degree of craftsmanship through its monumental massing, rounded arches, decorative stone detailing, stained-glass windows, and distinctive copper-clad dome. • Associated with the longstanding history of the Methodist and later United Church congregation in Windsor, community outreach initiatives, and the work of architects Joseph G. Kastler and William E.N. Hunter. • A visually prominent landmark within downtown Windsor, distinguished by its dome, height, and historic architectural character.

4147 Riverside Dr E - Edmund C. Poisson House	
	• Rare example of an American Foursquare residence with Craftsman influences, distinguished by prominent fieldstone masonry, fieldstone chimney, porch, gabled dormers, and high-quality masonry craftsmanship. • Associated with Edmund C. Poisson, prominent Ford City businessman, lumber merchant, politician, and member of a significant local French-Canadian family. • Contributes to the historic residential character of Riverside Drive East, is visually linked to the adjacent designated property at 4187 Riverside Drive East, and forms part of a distinctive grouping of fieldstone architecture along the corridor.
1969 Wyandotte St E - Dr. C.W. Hoare Residence	
 Google Streetview- 2020	• Representative example of Vernacular Edwardian architecture retaining its original massing, hipped roof, broad eaves with exposed rafter tails, red brick and stucco cladding, bay windows, and leaded glass detailing. • Associated with Dr. Charles W. Hoare, prominent Walkerville physician, civic leader, and former mayor, and demonstrates the work of architect Frederick L. Smith of Smith, Hinchman & Grylls.

	• Defines and supports the historic character of Walkerville, is physically, visually, and historically linked to its surrounding neighbourhood, and contributes to the historic streetscape at the prominent intersection of Wyandotte Street East and Devonshire Road.

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STRUCTURAL BUILDING ASSESSMENT REPORT

(PHOTOGRAPHIC CONDITION RECORD WITH OBSERVATIONS & RECOMMENDATIONS)

REPORT DETAIL	INFORMATION
Project Address	4147 Riverside Drive East, Windsor, Ontario
Project Number	26-017
Prepared By	Deepak Pandey, P.Eng.
Prepared For	City of Windsor, Building Department, Ontario
Drawing Reference	Avant Group Inc. – Sheets A-0 to A-4, February 2026
Inspection Date	May 6, 2026
Report Date	May 6, 2026

LIMITATIONS AND DISCLAIMER

This report is based on a visual inspection of accessible areas conducted on May 6, 2026, and review of architectural drawings prepared by Avant Group Inc. (Project No. 26-017). It does not constitute a complete structural engineering assessment, building code compliance certification, or guarantee of deficiency-free conditions.

No destructive investigation, materials testing, geotechnical study, or specialist discipline assessment (mechanical, electrical, environmental) was undertaken. Concealed conditions within the wall cavity, framing, and foundation cannot be confirmed until cladding removal commences. Field conditions shall govern over drawing information where discrepancies exist.

This report is prepared solely for submission to the City of Windsor Building Department in support of the referenced permit application. It shall not be relied upon by any third party without the prior written consent of the engineer of record. Findings reflect point-in-time conditions and may change; the engineer of record shall be re-engaged if significant time elapses prior to construction commencement.

Given the age and moisture history of the building, testing for asbestos-containing materials and lead-based paint is recommended prior to any demolition or cladding removal, in accordance with Ontario Regulation 278/05.

This document is **Issued for Permit (IFP)** only. Sealed engineering construction drawings are required before any remediation works commence.

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PHOTOGRAPHIC CONDITION RECORD

The following pages document all 12 site photographs taken on May 6, 2026. Each photograph is presented with its location description, severity classification, structured site observation, and specific engineering recommendations. All works shall be executed in conformance with the Ontario Building Code (OBC) O. Reg. 332/12 and applicable CSA standards.

PHOTO 1 *[Basement Window Opening – Close-up of Lintel Zone]* SEVERITY: CRITICAL



OBSERVATION	RECOMMENDATION
A severely corroded steel lintel is visible above the basement-level window opening. Heavy orange-brown rust staining has migrated outward from the lintel bearing zone onto adjacent stone faces. The lintel has undergone significant section loss and the mortar bed directly above has cracked and separated, allowing the stone courses above the opening to shift outward. The steel plate/angle lintel appears to be original to the building with no evidence of protective coating or prior remediation. Expansion of corrosion products (rust jacking) has displaced the bearing stones at both jambs.	Carefully expose the full lintel by removing the two stone courses above. Measure the remaining steel section; if section loss exceeds 20% of original thickness, replace the lintel in its entirety with a new hot-dip galvanized steel angle (minimum L102x76x9.5, or engineer-designed for the span). Install self-adhered flashing membrane (e.g., Grace Ice & Water Shield) continuously over the new lintel, lapping 150 mm onto each jamb. Re-bed all displaced stones in Type S mortar and repoint all disturbed joints.

PHOTO 2 *[Rear / Side Elevation – General Wall Overview and Basement Window Well]* SEVERITY: HIGH



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OBSERVATION	RECOMMENDATION
The rear elevation shows widespread mortar joint deterioration across the lower third of the fieldstone wall. A basement window opening is visible mid-elevation with exposed dark sheet material (likely a temporary cover or flashing) that is not properly integrated into the wall. Stacks of concrete masonry units (CMUs) are stored against the wall. The base of the wall shows no positive drainage, and organic debris has accumulated along the foundation line. A white PVC drain pipe exits through the stone wall without visible sealant at the penetration point.	Remove all stored materials from direct contact with the stone wall. Clean out all debris and organic matter from the base of the wall. Repoint all open mortar joints with pre-hydrated Type S lime mortar to match the original profile. Properly flash and seal the window opening with a code-compliant sub-sill pan flashing draining to the exterior. Seal all utility penetrations through the wall with a UV-stable polyurethane sealant. Install a drainage swale or gravel strip at the foundation perimeter to direct surface water away from the building. As part of the overall remediation, replace the fieldstone cladding with the proposed stucco system (Drawing A-0, Wall Type EW1 Proposed).

PHOTO 3 *[Rear Elevation – Full View with CMU Stockpile]* SEVERITY: HIGH



OBSERVATION	RECOMMENDATION
The rear elevation confirms the extent of the general mortar deterioration documented in Photo 2. A second basement window opening is partially visible, also covered with the same dark material. Large quantities of CMUs are stacked directly against the wall face across a wide section of the elevation, impeding inspection and preventing natural drainage. The stone courses at the base of the wall (within 300 mm of grade) show advanced mortar washout and open joints – a primary pathway for moisture to enter the wall assembly at the most vulnerable location.	Relocate all CMU stockpiles away from the building wall. Upon removal, conduct a detailed condition assessment of the concealed wall sections. All mortar joints at and below grade shall receive a hydraulic cement parging coat (minimum 10 mm thick, two coats) to provide a positive waterproof barrier below grade. Above grade, repoint all open joints as noted. At the final remediation stage, install a dimple mat drainage board from the footing to 150 mm above finished grade, overlapping the proposed stucco system, connected to a functioning perimeter drain.

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PHOTO 4 *[Upper Gable End – Vinyl Siding / Stone Wall Transition]* **SEVERITY: MODERATE**



OBSERVATION	RECOMMENDATION
The upper gable end is clad in white vinyl siding, transitioning to the fieldstone wall at the second-floor soffit level. The transition joint between the vinyl siding and the top of the stone wall is visible and shows gaps where the siding termination does not bear fully on the stone. The soffit overhang provides limited weather protection at this junction. Any failure of the sealant or trim at this interface would allow wind-driven rain to travel behind the siding and enter the top of the stone wall or the wall cavity directly below the eaves.	Inspect the full perimeter of the siding-to-stone transition from scaffolding or lift equipment. Any gaps or open joints at the transition shall be sealed with a paintable, UV-stable polyurethane sealant tooled to a smooth concave profile. Install new aluminum Z-flashing at the base of the vinyl siding, lapping minimum 75 mm over the top of the stone wall (or over the new stucco system upon completion of remediation). Confirm that eavestroughs are functional and discharging water well clear of the transition zone.

PHOTO 5 *[Corner Quoin – Right Side Elevation (Looking Up)]* **SEVERITY: HIGH**



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OBSERVATION	RECOMMENDATION
The corner quoin detail on the right-side elevation shows significant mortar joint failure between the large corner stones. Vertical open cracks are visible running through multiple courses at the corner, indicating that the corner masonry has undergone differential movement relative to the adjacent wall faces. The corner is a high-stress zone where orthogonal thermal expansion forces converge, and it is also the most exposed location to wind-driven rain. The lighter-coloured mortar between the darker stones indicates partial repointing at some point in the past, but the repointing has since cracked and separated.	Rake out all failed and cracked mortar joints at the corner to a minimum depth of 19 mm (3/4"). Brush clean all joint faces. Allow the masonry to dry thoroughly for a minimum of 24 hours. Pack the joints in lifts with pre-hydrated Type S mortar (1:0.5:4.5 Portland cement:lime:sand), striking flush or with a slightly concave profile to shed water. Do not use a hard Portland-only mortar as this will create differential stiffness and re-crack. As part of the stucco remediation, the corner shall receive a formed stucco quoin detail or a purpose-made GFRC (glass fibre reinforced concrete) quoin block system to restore the architectural character.

PHOTO 6 *[Corner Quoin – Right Side Elevation (Mid-Height Detail)]* **SEVERITY: HIGH**



OBSERVATION	RECOMMENDATION
A closer view of the right-side corner shows progressive joint failure through the mid-height stone courses. Individual stones at the corner are	Given the displacement of individual stones, a structural engineer or experienced mason must assess whether the displaced stones pose an

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visibly proud of the wall plane, indicating outward displacement consistent with freeze-thaw expansion of saturated mortar or with the beginning of tie failure if the stone is anchored to the inner wall. The mortar between the large quartzite/granite stones is missing across multiple continuous joint lengths, leaving 15–25 mm wide open gaps directly exposed to the weather.	immediate risk of falling. If displacement exceeds 10 mm from the nominal wall plane, the affected stones shall be temporarily shored or removed and safely stored. Prior to repointing, inject a low-viscosity masonry grout or epoxy injection resin into any through-cracks to re-consolidate the masonry. Then repoint as described in Photo 5 recommendation. Stones that cannot be re-seated flush with the wall plane shall be removed, the bed cleaned, and the stone re-set in fresh mortar.

PHOTO 7 *[Upper Corner – Right Side Elevation at Eave (Wide Shot)]* **SEVERITY: HIGH**



OBSERVATION	RECOMMENDATION
The upper portion of the right-side corner shows the extent of joint deterioration up to the eave line. The mortar joints are open and weathered across the upper two metres of the corner, with several stones showing surface spalling on their exposed face. The downspout on the left edge of the frame terminates at mid-height; if the lower section is disconnected or missing, concentrated roof drainage is being discharged directly onto the face of the stone wall, accelerating the mortar washout observed in this zone.	Inspect the full downspout run for continuity and secure attachment. Any missing or disconnected sections shall be replaced or reconnected. The downspout discharge shall be extended to daylight at minimum 1.8 m from the foundation, or connected to the storm drainage system. Rake and repoint all open joints at the upper corner and eave transition as described for Photos 5 and 6. After remediation of the stone and installation of the new stucco system, install a continuous kick-out flashing at the wall-to-roof intersection to divert roof runoff away from the wall face.

PHOTO 8 *[Front Elevation – Triple Window Head / Sill Flashing Failure]* **SEVERITY: CRITICAL**



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OBSERVATION	RECOMMENDATION
This image documents a critical flashing failure at the head of the large triple-pane window on the front elevation. The wood trim piece above the window frame has completely separated from the masonry, leaving a gap of approximately 20–40 mm directly above the window frame. The exposed wood shows severe delamination, paint failure, and evidence of rot at the exposed end grain. Water entering this opening falls directly behind the window frame and into the wall cavity. This single failure point is likely responsible for a significant proportion of the moisture damage within the front elevation wall assembly.	Remove the failed wood trim and all deteriorated/rotted material. Cut back to sound wood and treat with a borate-based wood preservative. Install a new continuous galvanized steel drip cap (minimum 26-gauge) at the window head, bedded in sealant and lapped a minimum of 150 mm at joints, and extend it a minimum of 25 mm beyond the face of the cladding on each side. Apply a self-adhered flashing membrane (minimum 225 mm wide) over the drip cap, lapping onto the adjacent stone face. Re-install painted cedar or finger-jointed pine trim, primed on all six faces before installation. At the overall remediation stage, the new stucco system shall include a purpose-formed window head receiver with integrated drip edge.

PHOTO 9 *[Right-Side Elevation – Full Corner View from Grade to Eave]* **SEVERITY: HIGH**



OBSERVATION	RECOMMENDATION
A full-height view of the right-side corner documents the continuity of the mortar joint failure from grade level to the soffit. The deterioration is consistent across all elevations rather than being isolated to a single zone, confirming that the wall	The precast concrete sill joint shall be raked out and re-caulked with a backer rod and a paintable polyurethane sealant rated for exterior masonry service. The darker, moisture-saturated lower stone courses shall be allowed to dry before

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has experienced systemic moisture cycling throughout its service life. The stone at the lower courses (within 600 mm of grade) is darker in colour, indicative of chronic moisture saturation in this zone. A window below the mid-height point has a precast concrete sill that appears intact, but the mortar joint at the sill-to-stone interface has opened.	repointing; if active dampness persists, investigate for rising damp or sub-grade drainage failure at this corner. As part of the comprehensive remediation, the lower stone courses shall be fully removed, the OSB sheathing and stud framing inspected for moisture damage, and the new stucco assembly installed with a continuous dimple mat moisture break at the base extending below the footing drainage level.

PHOTO 10 *[Basement Window – Lintel Corrosion Detail with Window Well]*

SEVERITY: CRITICAL



OBSERVATION	RECOMMENDATION
A second corroded steel lintel is visible above a different basement window opening. In this view the extent of corrosion is clearly documented: the lintel has expanded from rust accumulation and has cracked the mortar bed and the stone course immediately above it. The stone above the lintel	In addition to the lintel replacement actions specified under Photo 1, the following works are required at this opening: (1) Clean the window well of all debris. (2) Install a new perforated drainage pipe at the base of the window well, connected to a sump or to daylight. (3) Replace the cracked

on the left jamb side is visibly displaced outward by approximately 10 mm. The window well is filled with organic debris and standing water, providing a constant source of moisture at this already-failed junction. A precast concrete threshold/sill below the window is cracked and no longer effectively sealing the base of the opening.	concrete sill with a new precast concrete sill sloped at minimum 5% (3°) to drain outward. (4) Install a galvanized steel or polycarbonate window well cover to prevent future debris and water accumulation. (5) Inspect and, if required, replace the window unit itself, ensuring the new unit is installed with full pan flashing and self-adhered membrane at all sides.

PHOTO 11 *[Basement Window – Lintel Zone and Opening Surround Detail]* **SEVERITY: CRITICAL**



OBSERVATION	RECOMMENDATION
This image provides a clearer frontal view of the same basement window lintel condition documented in Photo 10. The failure of the mortar bed above the lintel is extensive: a horizontal crack running the full width of the opening is clearly visible, and the stone course immediately above	This condition represents an active structural deficiency requiring immediate remediation. A licensed structural engineer must be engaged to assess and confirm the adequacy of the temporary propping before any personnel work within the opening. Upon engineering sign-off: (1) Complete

has settled toward the opening centre. The concrete block or sill at the base of the opening has been temporarily propped with scrap wood, indicating that the existing sill is no longer self-supporting. The mortar at the jambs has been partially raked out, suggesting that a prior repair attempt was initiated but not completed.	the lintel replacement as specified. (2) Remove and replace the failed concrete sill block with a purpose-cast or precast reinforced concrete sill bearing minimum 150 mm into each jamb. (3) Re-set all displaced stones in the jamb and above the lintel in fresh Type S mortar. (4) Upon completion, verify that the lintel installation is plumb and level using a spirit level before re-setting stone courses. (5) Do not permit the window opening to be left unsupported overnight.

PHOTO 12 *[Front Elevation – Plumbing Penetration and Interior Insulation Visible]* **SEVERITY: MODERATE**



OBSERVATION	RECOMMENDATION
A white PVC plumbing vent stack exits through the fieldstone wall approximately 300 mm above grade, with visible unsupported connections and no sealant at the wall penetration. Bags of fiberglass batt insulation (R-12, 16" wide, Owens Corning Next Gen Fiberglas) are visible through	Seal the PVC vent stack penetration through the stone wall with an escutcheon plate and a continuous bead of paintable polyurethane sealant. Ensure the drain line from the dimple mat window well connects to a functioning outlet – verify by flushing with water during inspection.

the first-floor window glazing, suggesting that interior renovation works are in progress or that the insulation has been disturbed from the interior. A window well with a dimple mat drainage membrane is visible at the base of the wall but does not appear to be connected to a functioning drain outlet. Vines and ground cover vegetation are growing against the wall face, retaining moisture against the stone.	Remove all vegetation growing against the wall face and treat the root zone with an approved herbicide to prevent regrowth. Ensure a minimum 150 mm clearance between all plantings and the finished wall surface in perpetuity. Confirm that the interior batt insulation installation (visible in the window) is being installed in a continuous layer without compression or gaps, and that the 6 mil poly vapour barrier is continuous and taped at all laps and penetrations.

GENERAL RECOMMENDATION – REPLACEMENT OF FIELDSTONE CLADDING WITH STUCCO FINISH SYSTEM

Based on the extent of deterioration documented across all elevations of the building, localized repair of the existing fieldstone cladding is not considered a technically viable or cost-effective remediation strategy. The mortar joint failure, stone spalling, lintel corrosion, and active moisture ingress are systemic rather than isolated, affecting the full perimeter of the building envelope. It is therefore the recommendation of the engineer of record that the existing fieldstone cladding be removed in its entirety and replaced with a new stucco finish system as proposed in the project drawings (Avant Group Inc., Sheet A-0, Wall Type EW1 Proposed).

ENGINEER'S DECLARATION

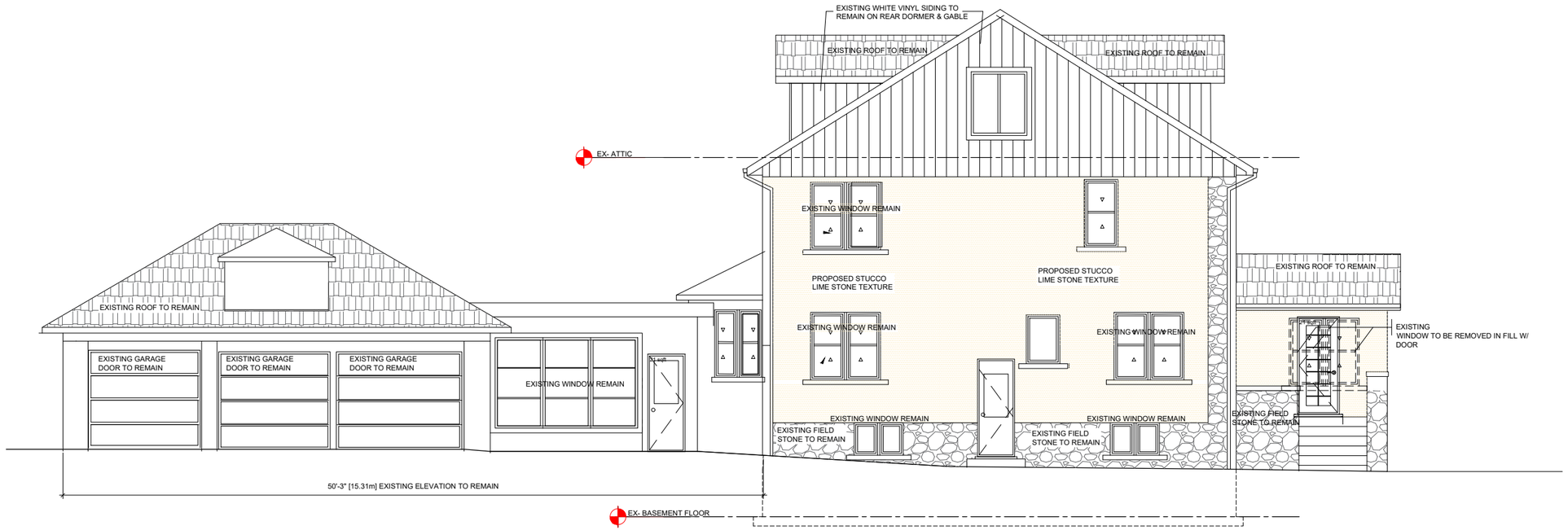
This photographic assessment record has been prepared based on direct site observation on May 6, 2026, supplemented by review of the architectural drawings prepared by Avant Group Inc. (Project No. 26-017). The observations, severity classifications, and recommendations contained herein represent the professional opinion of the undersigned structural engineer and are submitted to the City of Windsor Building Department in support of the associated permit application.

All remediation works shall be carried out by qualified contractors under the supervision of a licensed Professional Engineer (P.Eng.) registered with Professional Engineers Ontario (PEO). Field conditions shall be verified upon commencement of works, and the engineer of record shall be notified immediately of any conditions that deviate materially from those documented herein.

CANPRO CONSTULTING ENGINEERS INC.

per Deepak Pandey, P.Eng.





2 A-3 EXISTING/ PROPOSED ELEVATION
1/4"=1'-0"



2 A-4 EXISTING WEST ELEVATION
1/4"=1'-0"

AVANT DESIGN INCORPORATION

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The Architect noted above has exercised responsible control with respect to design activities. The Architect's Seal Number is the Architect's BCDN.

PROJECT TITLE

EXISTING RESIDENTIAL BUILDING
4147 RIVERSIDE DR E
WINDSOR

DRAWING TITLE

EXISTING ATTIC & ROOF LAYOUT
EAST ELEVATION

NOTE

KEY PLAN

GENERAL NOTES:
1. DO NOT SCALE DRAWINGS

2. VERIFY ALL DIMENSIONS AND EXISTING CONDITIONS AS REQUIRED PRIOR TO BIDDING AND COMMENCEMENT OF WORK.

3. COORDINATE ARCHITECTURAL, STRUCTURAL, MECHANICAL, AND ELECTRICAL DRAWINGS PRIOR TO COMMENCEMENT OF WORK.

4. SHOULD ANY CONFLICTS AND/OR DISCREPANCIES ARISE, NOTIFY THE ARCHITECT/ENGINEER IMMEDIATELY, IN WRITING PRIOR TO PROCEEDING WITH ANY WORK.

5. ALL WORK SHALL COMPLY OR EXCEED THE REQUIREMENTS OF THE ONTARIO BUILDING CODE, FIRE CODE, PLUMBING CODE, ELECTRICAL COED, AND LOCAL BY-LAWS.

REVISION RECORD

#	DESCRIPTION	DATE
1	CLIENT REVIEW	2026-02-02
2	CLIENT REVIEW	2026-02-16
3	PERMIT APPLICATION	2026-02-18
4	PERMIT APPLICATION	2026-09-10
5	CLIENT REVIEW	2026-10-16

PROJECT NOTE

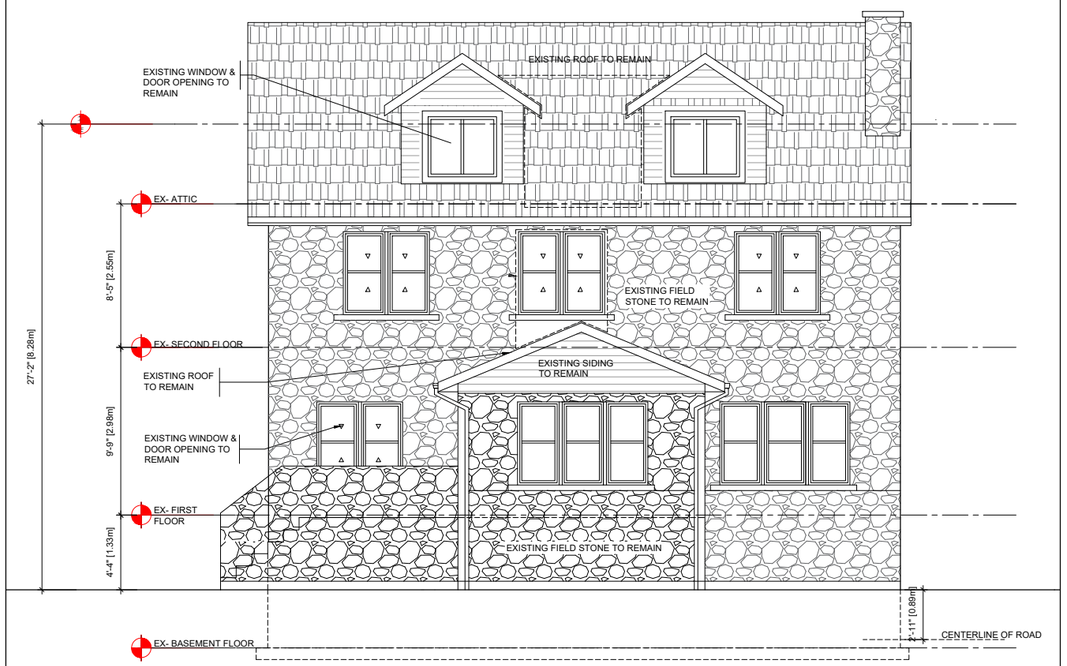
PROJECT NUMBER	25-017
DATE	2025-04
DRAWN BY	M.H.
CHECKED BY	M.H.
APPROVED BY	M.H.

SHEET SIZE
ARCH D (24" x 36")

SHEET NUMBER
A-3R1

SCALE AS NOTED

ISSUED FOR IFP



A-4 PROPOSED EAST ELEVATION
¼"=1'-0"

AVANT DESIGN INCORPORATION

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ELEVATIONS

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PROJECT NOTE

PROJECT NUMBER	26-017
DATE	2026-01
DRAWN BY	M.H.
CHECKED BY	M.H.
APPROVED BY	M.H.

SHEET SIZE
ARCH D (24" x 36")

SHEET NUMBER
A-4

SCALE **AS NOTED**

ISSUED FOR IFP

LASSALINE
PLANNING CONSULTANTS INC.

REPORT: **HERITAGE IMPACT ASSESSMENT (HIA)**

MUNICIPALITY: **CITY OF WINDSOR**

MUNICIPAL ADDRESS: 1969 WYANDOTTE ST EAST

DEVELOPMENT: DEMOLITION BLDG PERMIT

DATE: NOVEMBER 4, 2026

1632 County Road 31
St. Joachim, ON · N0R 1S0
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APPENDIX

Appendix A: BUILDING CONDITION ASSESSMENT: GS ENGINEERING
Appendix B: DRAFT WHDC LISTING FOR 1969 WYANDOTTE ST E
Appendix C: DRAFT WHDC POLICIES
Appendix D: DR CW HOARE OBITUARY
Appendix E: ATTESTATION PAPERS
Appendix F: WINDSOR TOR FOR HIAS (2023) (duplicate file removed for size)
Appendix G: WINDSOR DRAFT SOS (1969 WYANDOTTE) (duplicate file removed for size)
Appendix H ADDITIONAL PHOTOGRAPHS

LAND ACKNOWLEDGEMENT

This Cultural Heritage Impact Assessment (HIA) acknowledges that the lands located at 1969 Wyandotte Street East, Windsor is situated on the traditional territory of the Anishinaabeg people of the Three Fires Confederacy of First Nations. The Three Fires Confederacy includes the Ojibwa, the Odawa, and the Potawatomi.

EXECUTIVE SUMMARY

A demolition request has been submitted for the existing building on the lands municipally addressed as 1969 Wyandotte Street East, Windsor. The lands are in the DRAFT 'Walkerville Heritage District (WHD)' as identified below. The property is not designated under Part IV of the Ontario Heritage Act but is listed on the Windsor Municipal Heritage Register.

The subject property has been listed on the Heritage Register of the City of Windsor. Heritage Register listing identifies the architect, the landowner and the viewscape as the primary reasons for listing.

This HIA concludes that the existing building at 1969 Wyandotte Street East does not meet the criteria for designation under the Heritage Act. Further, that the building is in poor condition and is not a viable building for renovation or restoration.

While the City has completed an evaluation of the subject property through the Walkerville Heritage Conservation District Study and determined that the property meets 5 of 9 criteria under *Ontario Regulation 9/06*, we are of the opinion that the property does not meet the required 2 criteria for designation under Part IV. A response to these criteria is provided under Section 3.4 of this report.

This HIA concludes that the existing building at 1969 Wyandotte Street East:

- Does not meet any criteria under Ontario Regulation 9/06;
- Since the building does not meet any criteria, no heritage resources have been identified;
- The integrity and condition of the building has been adversely impacted, as per the structural condition report and information provided in this report (Appendix A);

- The proposed new building is consistent with the applicable policies of the Official Plan related to urban design in the identified heritage area;

- The draft Walkerville Heritage Conservation District Plan (which is not currently in force) builds upon the policies of the Official Plan and if adopted by Council, would superseded the policies of the Official Plan. This HIA concludes that the proposed demolition and new building is consistent with the draft WHCD Plan policies related to demolition as well as new construction within the identified sub-character area.

The following provides mitigation recommendations should demolition be approved:

- Documentation of the property with photographs to supplement the historic record;

- Salvage of materials at the interior of the building of good condition as opposed to being deposited as landfill;

- Refinement of the proposed new building through the Site Plan Application process.

1.0 INTRODUCTION

Lassaline Planning Consultants (LPC) has been retained to undertake a Heritage Impact Assessment (HIA) of the requested demolition of the existing building known as 1969 Wyandotte Street East, City of Windsor. This HIA has been prepared under the Ontario Heritage Act (OHA) as part of the request for demolition application made for the existing building on site.

The City has requested a number of items to support the requested demolition application, namely: i) a planning opinion on the proposed principal and accessory uses; ii) a Notice of Intent to Demolish a Heritage Listed Property; iii) a feasible redevelopment plan; iv) a building assessment report; and v) necessary information to support the request for demolition. This HIA has been completed to accompany the Notice of Demolition.

This Heritage Impact Assessment (HIA) has been prepared to examine and assess the existing building and property and the viability of a demolition permit. This report will also consider the draft Walkerville HCD Study and Plan (which is not currently in effect at the time of writing this report) and merits of the proposed re-development proposed for the site. This HIA has been drafted to include the required components as outlined in the City's Terms of Reference (**Appendix F**).

1.1 CONTEXT: SITE AND SURROUNDING LAND USES

The subject lands are located along Main Street of Wyandotte Street East, a commercial corridor of the Walkerville Heritage Area as per Schedule G of the City of Windsor Official Plan.

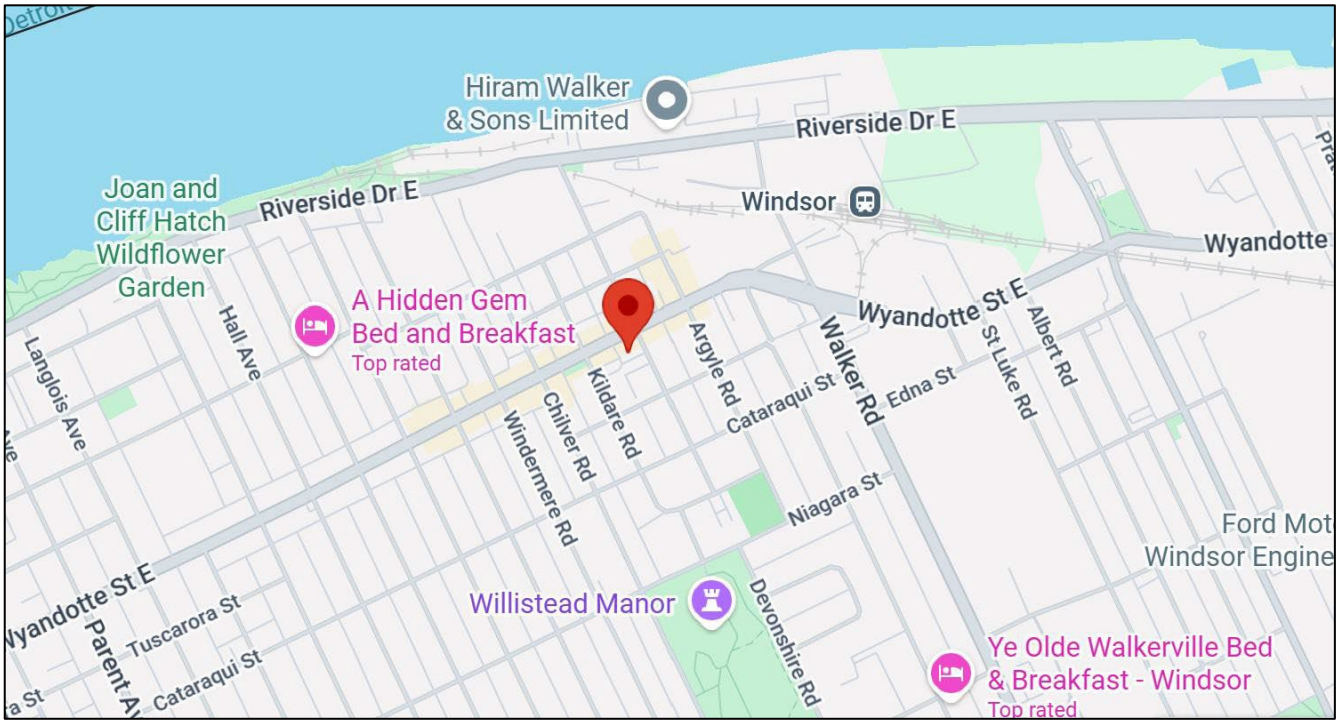


FIGURE 1: LOCATIONAL MAP – 1969 WYANDOTTE ST E

LEGAL DESCRIPTION AND OWNERSHIP:

LOT 1, BLOCK K, PLAN 211, BEING PART 1, PLAN 12R29228; CITY OF WINDSOR

Owner name: 2798315 Ontario Inc.

PIN number: 01133-0919 (LT)

NEIGHBOURHOOD LAND USE:

Site: public parking lot and an existing commercial building;



South: 4 storey Residential Apartments



North:

a) Strathcona Building renovated and restored by Rosati (commercial, second offices);



b) Imperial Building: 3 storeys (main floor commercial, second/third floor offices);



East (Devonshire Road): commercial building



East (Wyandotte Street): single and multiple unit residential buildings



West (Kildare Road): single and multiple unit residential buildings



1.2 HERITAGE REGISTRY: 1969 WYANDOTTE STREET EAST

The subject property at 1969 Wyandotte Street East, Windsor ON is listed on the City of Windsor Heritage Registry as defined by the Ontario Heritage Act, R.S.O, 1990 c.O. 18 and has been identified within the **DRAFT** Walkerville Heritage Conservation District Plan (WHCDP), final draft report issued August 2026.

The subject building at 1969 Wyandotte St E. was constructed in **1907** within the Wyandotte residential neighbourhood. The architect was Fred Louis Smith from the Detroit firm of Smith, Hinchman, and Grylls.

Appendix B to this HIA shows the listing in the Draft WHCD Study for the subject building at 1969 Wyandotte Street East. As noted, I concur, the original building was constructed in the Edwardian Architectural style. Through a number of additions to the building, the original design was changed to the extent that the original design is not representative.

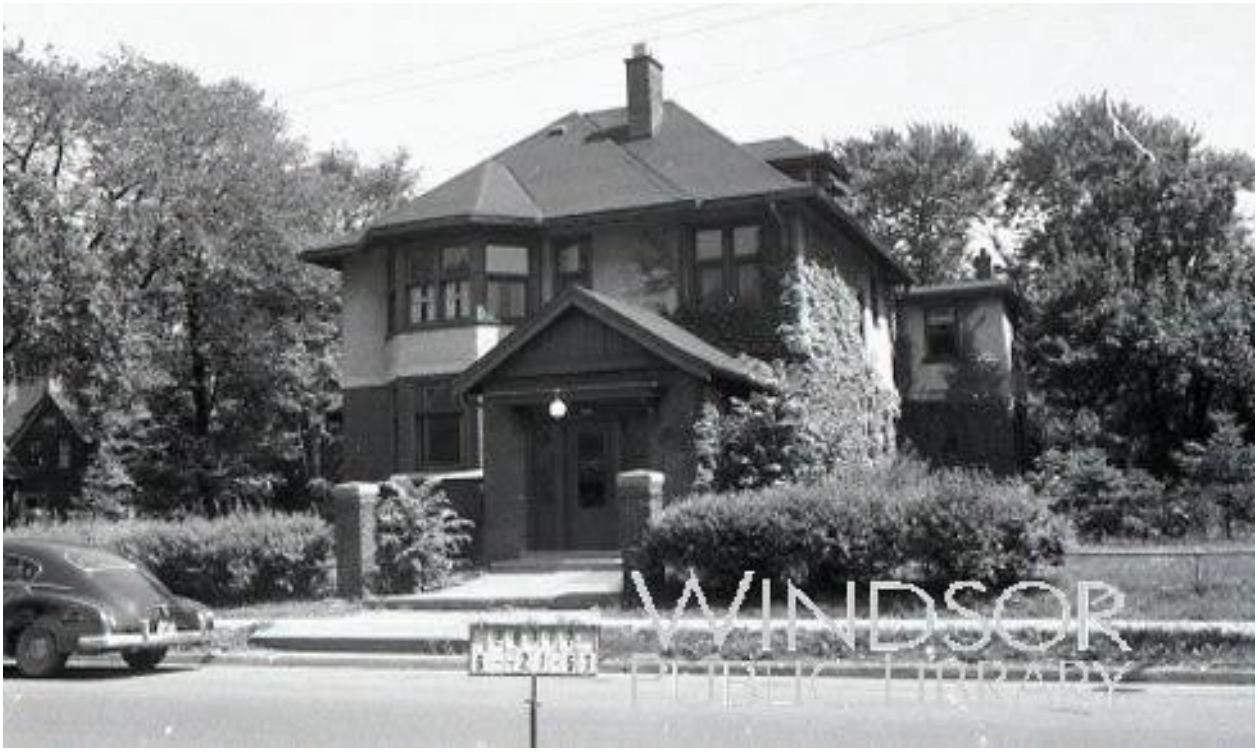


Photo: 1957 Front façade at 1969 Wyandotte St E (Source: Windsor Community Archives)



*Photo: **2026 F**ront façade at 1969 Wyandotte St E (Source: Google Maps)*

1.3 DESIGNATED: DR. C.W. HOARE RESIDENCE 2088 WILLISTEAD CRES.

Of note, Dr. Charles W. Hoare in 1928 built a grand, new residence in Walkerville at **2088 Willistead Crescent.** The 2088 Willistead Crescent residence is **formally** recognized as the "Dr. Charles W. Hoare House" and has been designated under Part IV through Bylaw 307-2001 and described in Historic Places as:

> *"**B**uilt in 1928, the two-and-a-half storey residence at 2088 Willistead Cres. is an example of a well-preserved Tudor Revival style home. It features many characteristics typical of the Tudor Revival style including its asymmetrical massing, ornamental half-timbering, and its use of different building materials such as cast stone trim, brick, and stucco. Many of the features found at the Dr. Charles W. Hoare House, both exterior and interior, are original, adding to its heritage value. The coach house, also built in 1928, still remains at the rear of the property.*
>
> *The Dr. Charles W. Hoare House was built in Walkerville when fine residential development was spreading southward from the core area of Walkerville; this was known as the second phase of development. At this time the sons of founder Hiram Walker were developing their land between Wyandotte and Richmond Streets. They promoted the area as a fine residential neighbourhood that focused on St. Mary's Church and Willistead Manor. Lots were sold only to those who could build homes of at least 3500 square feet, which guaranteed an upscale neighbourhood. The Dr. Charles W. Hoare House is located within this area, and remains a testament to the quality and grandeur of the homes built in the former Town of Walkerville in the beginning of the twentieth century." (Source: The City of Windsor By-law 307-2001, September 4, 2001; Building Analysis Form, November 2000:Dr. Charles W. Hoare House | Heritage Guide:)*



1928 Dr. C.W. Hoare Residence: 2088 Willistead Cres.(Source: City Windsor Archives)

1.4 WHO WAS DR. C.W. HOARE?

"Dr. Charles Westlake Hoare (1863–1931) was a prominent physician, community leader, and served as Mayor of Walkerville, Ontario.

Early Life and Career of Dr. Hoare:

- **Birth:** Born on May 21, 1863, in Strathroy, Ontario, to Dr. Walter Westlake Hoare and Sarah Elizabeth Mackenzie.
- **Medical Background:** Following in his father's footsteps, he pursued a career in medicine.
- **Leadership:** He served as the president of the Essex County Medical Society in 1918.
- **Civic Life:** He lived and practiced in the Essex County area and served as Mayor of the former Town of Walkerville (now part of Windsor). [1, 2, 3]
- **Death:** He passed away on November 10, 1931, in Windsor, Essex, Ontario. [1, 2]

Refer to **Appendix D: Obituary for Dr. Hoare** with the summary of his life and relations.

"Dr. Hoare was very active in both civic affairs and the medical profession. He was appointed treasurer of Walkerville at its inception - a position he held until 1916. He was elected mayor in 1917 for 2 years and he also helped found the Walkerville utilities commission.

In addition, he was the first chair of the Board of Health; he was president of Hotel-Dieu staff, and he helped found Metropolitan General Hospital."

(Source: Windsor Public Library: Dr. Charles W. Hoare House | Heritage Guide**)**

1.5 HISTORICAL RESIDENCES OF DR. C. W. HOARE:

From records provided by the city, the existing building at 1969 Wyandotte Street East was constructed in 1907 where it appears that Dr. Hoare and his family took residence. Dr. Hoare separated his medical practice from his residence in **1916**, as noted on the Attestation Papers for C. W. Hoare's son attached as **Appendix E**. After 1916 the Hoare family was living at a residence at **61 Devonshire Road, Walkerville**.

The **1921** Canadian Census of Walkerville shows Dr. Hoare (58 yrs old), with his wife Elizabeth Hoare (57 years old), and their daughter Mary living in their new residence at **1 Mary's Gate in Walkerville**. From 1 Mary's Gate, Dr. Hoare moved in **1928** to **2088 Willistead Cres.**, Walkerville. Dr. Hoare passed in 1931 while living at the new residence built at **2088 Willistead Cres**, **Walkerville** as noted above (i.e. the "Dr. Charles W. Hoare House", designated under Part IV of the Ontario Heritage Act.

1.6 HISTORICAL OWWNERSHIP AND USE OF EXISTING BUILDING AT 1969 WYANDOTTE ST E:

Registry Office documents confirm the following ownership history of 1969 Wyandotte St E., Walkerville following use of the property by C. W. Hoare:

- In 1927, Lot 1 (Block K, Plan 211) was granted to D. Gordon Little (physician);
- In 1955, the estate of Little was sold to Arthur K. Colley;
- In 1957, the property was sold by the executor of the Colley estate to Walter D. Kelly;
- In 1958, Kelly sold to "Walter D. Kelly Funeral Home Ltd."

(Source: ONLAND, LRO (12), accessed 2026)

The 1911 Union Publishing Directory shows that at this time, Charles W. Hoare was a physician on the subject property. The directory also lists another individual (profession not identified), William Robins, who may have been a tenant.

Between **1913** and **1915**, the Vernon's Directory shows that the subject property was the professional office of Charles W. Hoare as well as L. D. Hogan (Dentist).

The **1928** Vernon and Son Directory shows that the medical practice at 1969 Wyandotte has grown to include Dr. Hoare, Dr. Hogan, and Dr. Little (also a physician). The **1929 and 1930** Vernon and Son Directory shows the three continuing in their practice at this location, on the subject property.

The **1935** Vernon and Son Directory no longer listed Dr. Hoare (d. 1931) and the medical practice at 1969 Wyandotte included Dr. Hogan (dentist), and Dr. Little (physician).

The **1937** Vernon and Son Directory lists the practice of Dr. Hogan (dentist) and Dr. Turner (physician) at 1969 Wyandotte Street East.

The **1945** Vernon and Son Directory shows that Dr. Hogan and Dr. Turner were still practicing from 1969 Wyandotte Street East. Two additional tenants, John Deans and Elizabeth Savage, neither having medical designations, were added to the directory working from the building. It is therefore likely that between 1937 and 1945 that the building was tenanted to others for residential use while continuing to use the property as a medical facility.

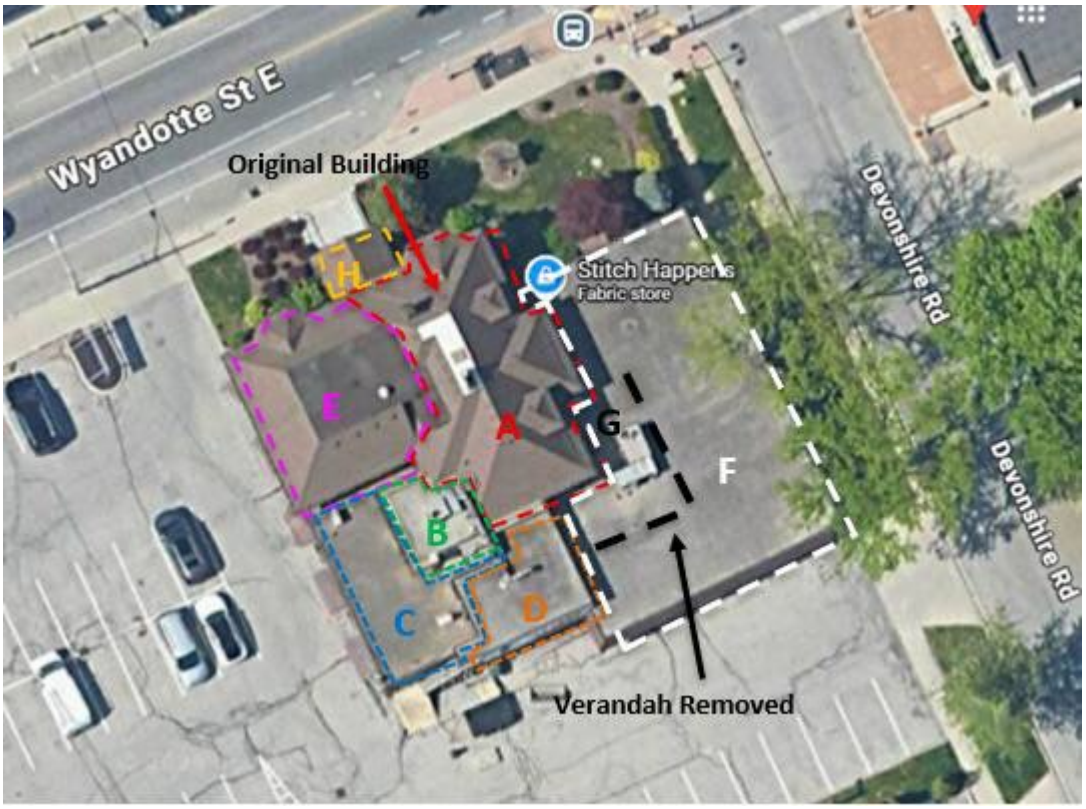
10 years later, in **1955**, new tenants are listed in the Vernon and Son Directory. Those being: Lovina Ricker, Dr. Hogan, Dr. Turner, Windsor Health Services bath and massage, Traders Lumber Ltd., Keith Holmberg, Emma Kultu, and Marie Dempster.

According to records from the Reference Library of the City of Windsor, the residence and medical office was converted to a **funeral home in 1958 owned by Walter Kelly Funeral Home Ltd**. Walter Douglas Kelly founded the Walter D. Kelly Funeral Home in 1958 and ran continuously as a funeral home until 2021, approximately 63 years in this building.

The current owners purchased the property in 2021 and rent a portion of the building for use as a sewing store at ground level.

1.7 PROGRESSION OF THE BUILDING OVER THE YEARS

1) The building has had a number of significant additions with the footprint doubling in size and significant modifications that eliminated the exterior heritage merits of the building. The image below identifies the original portion of the building (outlined in red), with various additions added over time:

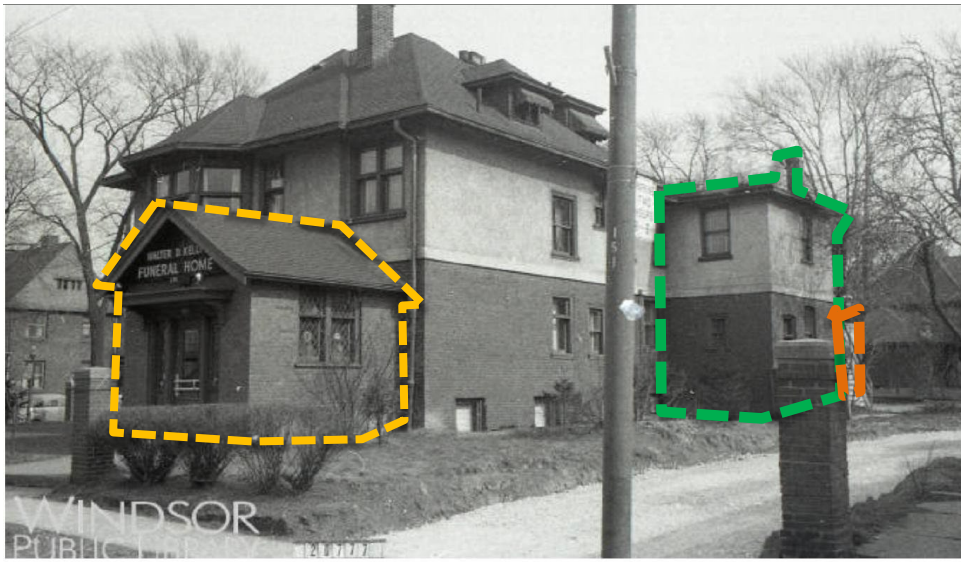


Identifier	**Approx. Date** (as per available photographs)
A	c. 1907
B	Bet. 1907 - 1957
C	Mid. 20th c.
D	Likely bet. 1950s – 1968, second storey added later
E	Post 1958
F	Likely late 20th c.
G	(former Verandah, removed)
H	Bet. 1907 - 1957

NORTH (FRONT) AND WEST FAÇADE:



1957
(Windsor Community Archives)



1958
(Windsor Community Archives)

EAST AND SOUTH SIDES:



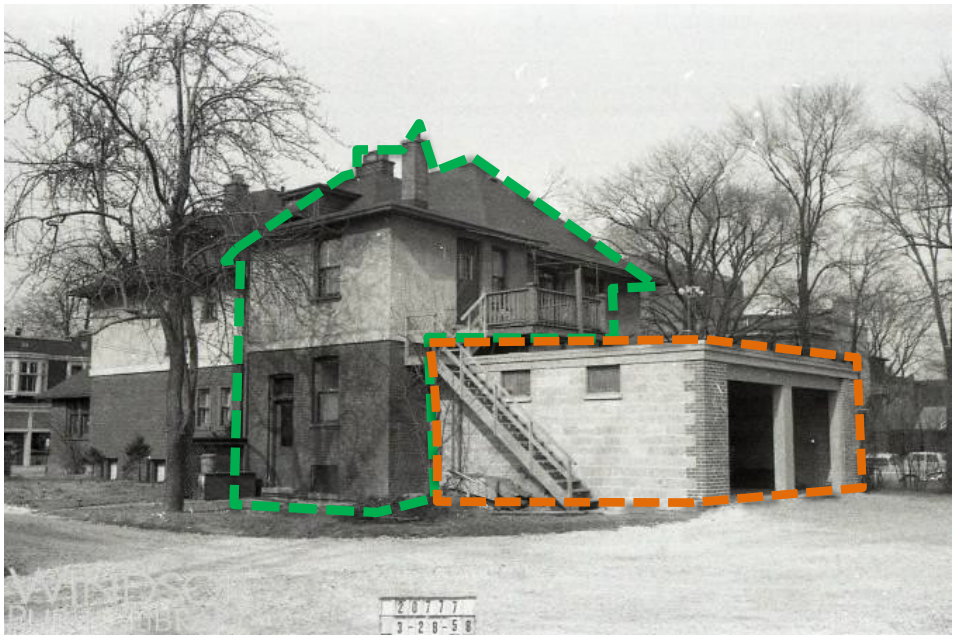
1958
(Windsor Community Archives)



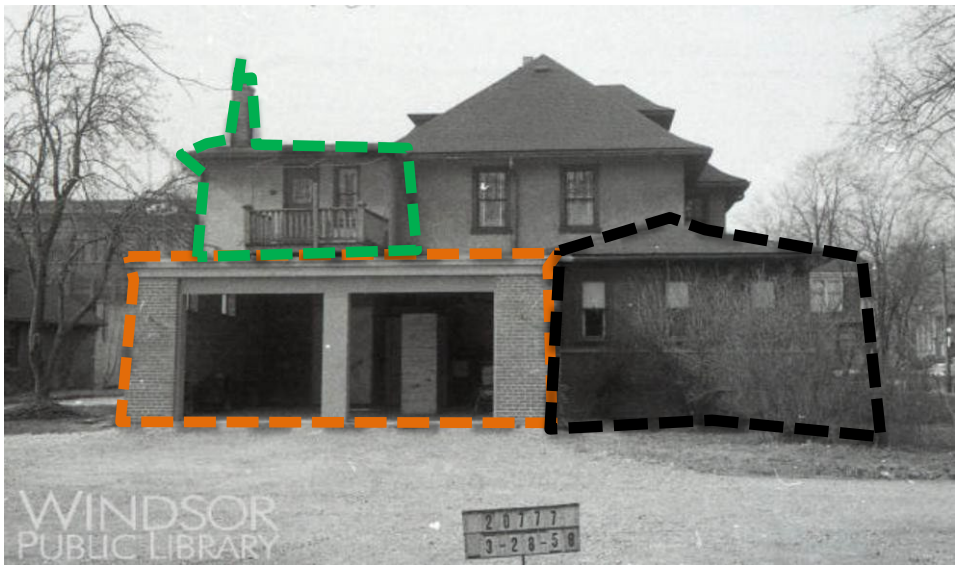
2026
(google maps)

Building addition obscuring elevations along Devonshire Road.

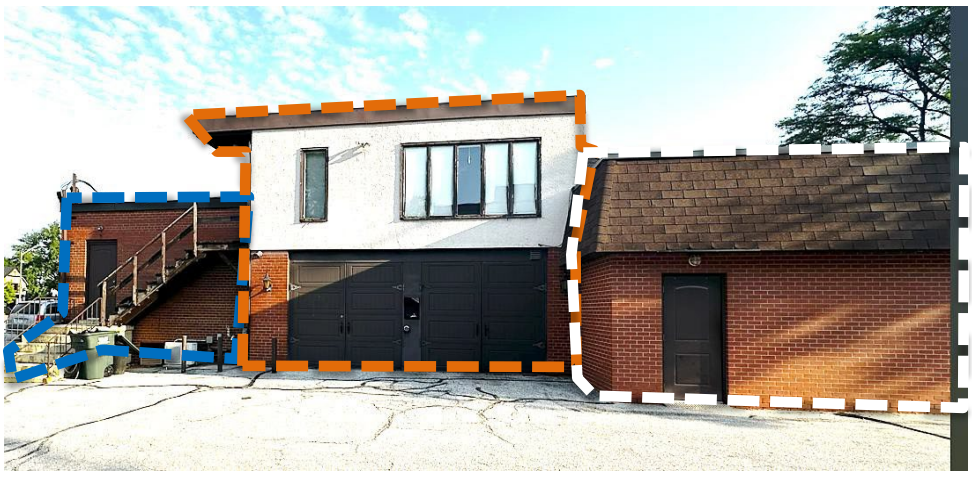
REAR AND WEST SIDE



1958
(Windsor Community Archives)



1958
(Windsor Community Archives)



2026

(Jackie Lassaline)

Please refer to attached **Appendix A** for the full document of building assessment prepared by Tianna Dupuis, P.Eng., Structural Engineer with GS Engineering.

The following is the conclusion of GS Engineering physical condition report for the existing building:

"Based on the conditions observed during the preliminary visual building assessment, the existing building would require extensive renovation and reconstruction to be suitable for continued commercial use and to meet current Ontario Building Code requirements. The anticipated scope includes substantial work to the building envelope, windows and doors, roofing, insulation and vapour barriers, mechanical, electrical, and plumbing systems, accessibility provisions, stairs, travel distances and exiting, and fire-rated separations between commercial units.

In addition, significant structural investigation and repair would be required to address deficiencies associated with fire-damaged attic framing, water-damaged roof and floor framing, cut or modified structural members, sloping and deteriorated floor systems, and other areas of suspected structural deterioration. Foundation and masonry repairs may also be required in areas exhibiting cracking, movement, and settlement.

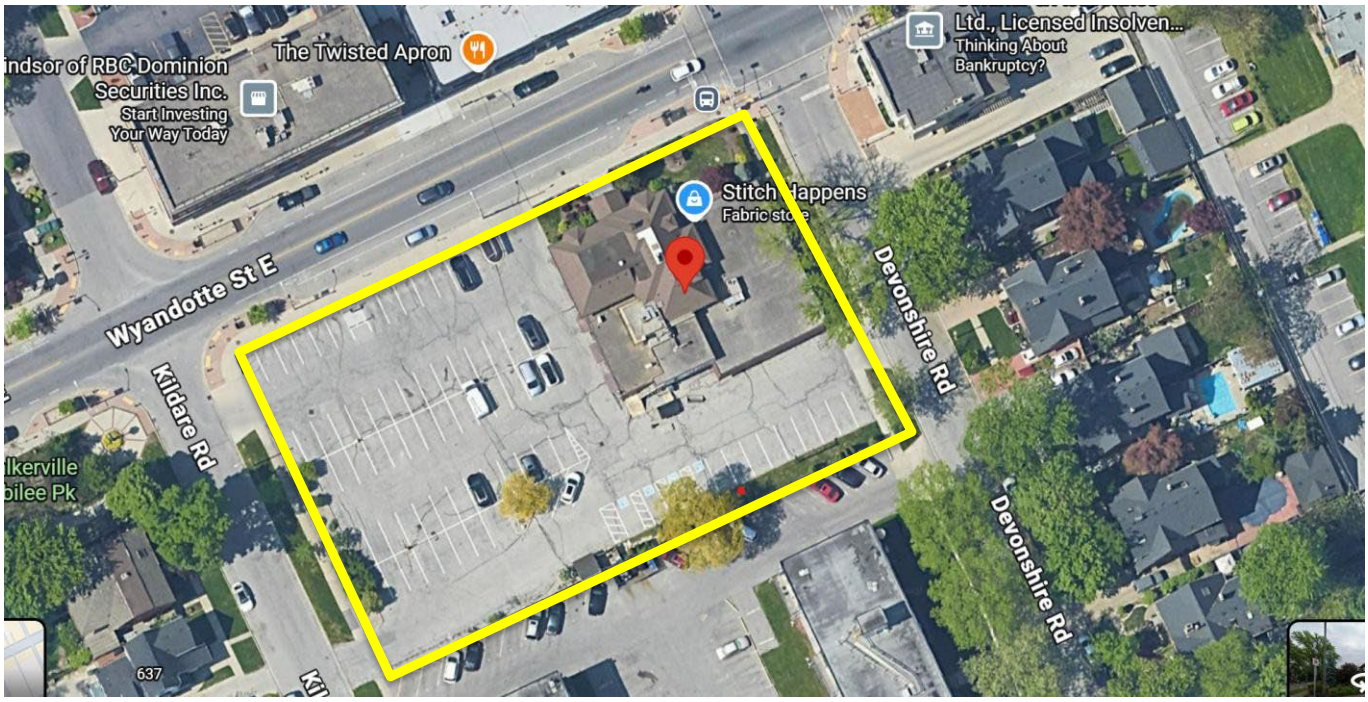
Given the extent of deficiencies identified throughout all major building systems, the level of further investigation and assessment, demolition, and reconstruction that would be required to correct the existing building conditions will be substantial due to the cumulative anticipated cost, duration, uncertainty associated with concealed conditions, and complexity of coordinating the required structural, architectural, building-envelope, mechanical, electrical, plumbing, accessibility, fire-protection, and life-safety upgrades and corrections.

In our opinion, based on the preliminary conditions observed, it will be more cost- and time-efficient to demolish the existing building and construct new commercial units designed and built to meet current Ontario Building Code requirements, rather than undertake the extensive investigation, design, renovation, and reconstruction necessary to bring the existing building into compliance and to ensure the framing and foundations are structurally sound."

2.0 PROPOSED DEVELOPMENT

The subject property has 51.4m of frontage on Kildare Road and 51.4m frontage on Devonshire Road. The property is bounded on three sides by roads with driveway access to all three roads. The lot has an area of 3,952 m2.

FIGURE 2: SUBJECT SITE



2.1 CONCEPT PLAN AND PROPOSED BUILDING DESIGN

Taking neighbourhood heritage buildings as inspiration, the owner is proposing the development of the site for a 2 storey high commercial building. The intent is to build upon the existing character of the neighbourhood to create an aesthetically appealing building that is sympathetic to the existing Wyandotte commercial corridor.

PROPOSED NEW BUILDING FOR 1969 WYANDOTTE ST E



- **Height** is comparable to adjacent commercial buildings across Wyandotte;
- **Massing** is compatible to both the commercial buildings across Wyandotte;
- **Visual Connectivity** will be created to establish a gateway into the commercial area of the Wyandotte Commercial Heritage Street;
- **Architectural features** such as lights and façade are proposed to be sensitive and sympathetic to the neighbourhood commercial buildings.
- **Colours and materials** will be complimentary to the materials present within the neighbourhood along Wyandotte, such as red brick and altering beige bricks.

PROPOSED SITE PLAN/NEW BUILDING FOR 1969 WYANDOTTE ST E



- **Building Setback from Wyandotte** is consistent with the existing front yard setbacks along Wyandotte Street East. Setbacks are varied, with commercial buildings built along the street edge.
- **Lot Coverage is low** with landscaping along Wyandotte Street East, Kildare Road, and Devonshire Road.
- **Parking** will support the employment opportunities within the building.
- **Building orientation** is consistent with other buildings along the street, particularly commercial buildings along Wyandotte Street East which are located along the street edge.

3.0 HERITAGE IMPACT ASSESSMENT

3.1 ONTARIO REGULATION 9/06 EVALUATION:

The following provides an evaluation of the subject property as per Ontario Regulation 9/06. The following evaluation addresses the Cultural Heritage Evaluations provided in a) the WHCD Study (**Appendix C**), and b) the Statement of Significance drafted by the City of Windsor (**Appendix G**).

Design/Physical Value:

The subject property does not meet criterion 1.

The existing building is not representative of any architectural style. The building was constructed c. 1907 in the Edwardian architectural style, but has been unsympathetically altered over time, resulting in a) the removal of features which are indicative of the Edwardian architectural style and b) alterations which are not sympathetic. For example, the HCD Study Inventory notes the building's "boxy" form. However, the building footprint, which is important to the Edwardian style, no longer remains given the additions added over time. Other features have been removed or obstructed by several existing additions. As a result, the building in its current state is not a building which meets criterion 1.

The building is not considered early for its context, being constructed in the early 20th century. The building is not considered rare. Many other examples of Edwardian buildings are noted in the draft HCD Study inventory, many of which are better preserved and illustrate the features of this architectural style.

The subject property does not meet criterion 2.

There is no evidence of a high degree of craftsmanship or artistic merit. The building was constructed with materials and methods which were considered commonplace for its period of construction.

The subject property does not meet criterion 3.

The property does not include any features which display evidence of a high degree of technical or scientific achievement.

Historical/Associative Value:

The subject property does not meet criterion 4.

The location that the City has identified as being directly associated with Dr. Hoare is the "Dr. Charles W. Hoare House" at 2088 Willistead Cres., Walkerville. This location has been identified as being important for its direct associations with Dr. C. W. Hoare and represents his residence and estate prior to his death in 1931. Further, Dr. Hoare only resided at 1969 Wyandotte for a short period of time, likely between 1907 and 1916 when the Attestation papers confirm that Hoare and his family resided elsewhere, at 61 Devonshire Road (not on the subject property). Dr. C. W. Hoare likely retained use of the property solely for his own practice until approximately 1912/1913 when other professionals utilized the building. After 1916, Dr. C. W. Hoare retained his office on the subject property until approximately 1929, with other professionals and tenants. Therefore, the subject property is more associated with a range of professionals (not just C. W. Hoare) primarily for medical use between 1907 and the 1950s.

Dr. Hoare is significant to the community, but his significance within the community is not primarily associated with his profession. Rather, it is primarily with his other activities and responsibilities, including two terms serving as Mayor, serving as a Councillor, local boards and Committees, etc.

Directories show that there were other doctors in the Community who are not recognized as being significant to the local community. C. W. Hoare and his profession in it of itself did not make him significant. Therefore, the subject property being associated primarily with his office for a short period of time does not demonstrate a direct link to the reasons for which Dr. Hoare has been identified as being significant to the local community and does not satisfy this criterion.

The subject property does not meet criterion 5.

The subject property is not likely to yield further information beyond what is currently known.[1]

The subject property does not meet criterion 6.

In order for this criterion to be met, the property must a) demonstrate the work of the architect, and b) the architect must be significant to the local community. The evaluation of the subject property included in the draft HCD study identifies that the architect is best known for "industrial" buildings. Since the criterion states that the building must demonstrate the work of the architect, the existing building (being residential in nature, adapted to include offices), does not meet the first required component of this criterion (a).

The City has not provided evidence that the architect is significant the local community or provided any evidence of other buildings (including residential buildings) being constructed by this architect in Walkerville. Since the architect was based in Detroit, their significance would be associated with that community, not the community in the context of the subject property (i.e. Walkerville, Ontario, Canada).

It is important to note the OHTK (2026) provides the following in Section 5.3 related to integrity and unsympathetic alterations which impact design/physical value, "…a building that is identified as being important because it is the work of a local architect, but has been irreversibly altered without consideration for design, may not be worthy of long-term protection for its physical quality. The surviving features no longer represent the design; the integrity has been lost." Since the building has been unsympathetically altered, it is no longer an example of the work of an architect.

The City's Statement of Significance identifies that the subject property is associated with the theme of growth and prosperity of Walkerville in the early 20th century. The HCD inventory for the subject property identifies that it is associated with the theme of

[1] Note that this does not include consideration for potential archaeological resources or the studies which are not related to the scope of a Heritage Impact Assessment.

"Walkerville's origins as an independent town with a traditional main street". However, the building is not consistent with the identified heritage attributes of the Main Streat Area, as described in the HCD Plan. The building is not commercial in nature and therefore does not meet this criterion as described by the City.

Contextual Value:

The subject property does not meet criterion 7.

Figure 5 of the draft HCD Plan identifies that the subject property is located within the "Commercial Area Sub-District". The draft HCD Plan describes the character of this area as having "…many examples of architect-designed commercial and mixed-use buildings." The attributes of this area include…building massing with flat roofs, ornamented parapets, cornices, and name/date stones and plaques, storefronts…" etc. These identified features are not consistent with the existing building on the subject property. Therefore, the information in the draft HCD Plan would support that the existing building is not important to defining, maintaining, or supporting the identified character of the area as defined in the City's HCD Plan.

The subject property does not meet criterion 8.

There is no material/physical link between other properties or features that would meet this criterion. There is no functional link to other properties/features within the community. Note that the OHTK identifies that a functional link must be "…necessary to fulfill a particular purpose, e.g. a lighthouse".

There is no evidence of an important visual link that would meet this criterion. According to the OHTK, merely being seen does not satisfy this criterion. The OHTK, states that "…visual – i.e., when there is a visual connection between it and at least one feature in the context, e.g. a structure built on a high point of elevation to ensure it would be highly visible from the surrounding area as a sign of the property's importance to the community. It is not visually linked merely because adjacent properties can be seen from it."

The subject property does not demonstrate an important historical relationship. While Hoare owned several buildings during his lifetime, this is not considered important. Since the City has identified the location of the "Dr. C. W. Hoare House" at 2088 Willistead

Crescent, the historical relationship between Dr. Hoare is with the property at this location, rather than the subject property at 1969 Wyandotte Street East. This report identifies that Dr. C. W. Hoare held an office at this location and lived here for a short period of time. However, this individual is more important for being mayor/councillor and involved in the local community. Therefore, his significance is less important for his place of work, which was shared with other professionals.

The subject property does not meet Criterion 9.

The existing building does not serve as a local landmark. The OHTK identifies that landmarks are often well-known within their communities, are memorable and easily discernible, and serve as orientation guides or local/regional tourist attractions.

Since the subject property does not meet any criteria under Ontario Regulation 9/06, no heritage attributes have been identified.

The building has undergone extensive changes and the hard use of the building as a funeral home has impacted design/physical value.

Based on the evaluation of the property as per O-Reg 9/06 as well as an assessment on integrity, the existing building does not meet the definition of a cultural heritage resource as per Provincial Policy Statement which is worthy of long-term conservation.

3.2 IMPACT ANALYSIS

The following is a review and assessment of the requested demolition within the context of both municipal and provincial policies and legislation. This includes an evaluation of both a) the removal of the existing building, and b) the proposed construction of a new building.

The following analysis utilizes what is considered best practice in identifying potential adverse impacts to cultural heritage resources:

Potential Sources of Adverse Impacts	IMPACT	ASSESSMENT AND ANALYSIS
DEMOLITION of any, or part of any, heritage attributes or features;	**NONE**	The evaluation of the subject property has determined that no criteria are met under Ontario Regulation 9/06. Therefore, the subject property does not include heritage features worthy of conservation. As a result, no adverse impacts are anticipated as a result of demolition.
ALTERATION that is not sympathetic, or is incompatible, with the historic fabric and appearance of a building;	**NOT APPLICABLE**	Not Applicable. Since the building is proposed for demolition, no alterations are proposed. Alterations to the site include the construction of a new building, which is evaluated separately in this report.
SHADOWS created that obscure heritage attributes or change the viability of the associated cultural heritage landscape;	**NOT APPLICABLE**	Not applicable. The HIA outlines and defines the reasons for demolition of the existing building. Through demolition there will not be shadows cast or obstructions
ISOLATION of a heritage resource or part thereof from its surrounding environment, context or significant relationship;	**NONE**	There are no other buildings or sites within the neighbourhood associated with this building. There will be no isolation created as a result of the demolition.
OBSTRUCTION of significant identified views or vistas within, from heritage conservation districts;	**NOT APPLICABLE**	Since the proposal is related to demolition, potential adverse impacts related to obstruction do not apply to the scope of the proposed redevelopment concept.

A CHANGE IN LAND USE where the change affects the property's cultural heritage value;	**NOT APPLICABLE**	The existing building historically included both residential and commercial use. The proposal will not result in adverse impacts directly related to a change of land use.
LAND DISTURBANCE such as a change in grade that alters soils, and drainage patterns that adversely affect a cultural heritage resource.	**NOT APPLICABLE**	The proposed demolition is not anticipated to result in land disturbances from construction activities which would potentially impact nearby cultural heritage resources. The existing building is sited away from other buildings, across lanes and the public right of way.

Whether or not the proposed new building is anticipated to result in adverse impacts to the character of the area is provided in Section 3.4 of this report, which provides responses to whether or not the proposal conforms to the policies and guidelines of the draft WHCD Plan.

3.3 PROVINCIAL PLANNING POLICIES (PPS 2024)

The Provincial Planning Statement (PPS 2024) provides: "*As a key part of Ontario's policy-led planning system, the Provincial Planning Statement sets the policy foundation for regulating the development and use of land province-wide, helping achieve the provincial goal of meeting the needs of a fast-growing province while enhancing the quality of life for all Ontarians."*

The subject lands are designated 'Mixed Use' on Schedule 'D' Land Use of the City of Windsor Official Plan.

"2.8 Employment: 2.8.1. Supporting a Modern Economy

1. Planning authorities shall promote economic development and competitiveness by:

a) providing for an appropriate mix and range of employment, institutional, and broader mixed uses to meet long-term needs;

b) providing opportunities for a diversified economic base, including maintaining a range and choice of suitable sites for employment uses which support a wide range of economic activities and ancillary uses, and take into account the needs of existing and future businesses;

c) *identifying strategic sites for investment, monitoring the availability and suitability of employment sites, including market-ready sites, and seeking to address potential barriers to investment;*

d) *encouraging intensification of employment uses and compatible, compact, mixed-use development to support the achievement of complete communities; and*

e) *addressing land use compatibility adjacent to employment areas by providing an appropriate transition to sensitive land uses."*

4.6 Cultural Heritage and Archaeology

4.6.1 Protected heritage property, which may contain built heritage resources or cultural heritage landscapes, shall be conserved.

4.6.3 Planning authorities shall not permit development and site alteration on adjacent lands to protected heritage property unless the heritage attributes of the protected heritage property will be conserved.

4.6.4 Planning authorities are encouraged to develop and implement:

a) archaeological management plans for conserving archaeological resources; and

b) proactive strategies for conserving significant built heritage resources and cultural heritage landscapes."

The subject property is **not a Protected Heritage Property** as per the definition in the PPS. The draft WHDP, if adopted by Council, would provide policies related to all properties within its boundary related to both demolition and new construction.

The existing building does not meet the legislated criteria as a cultural heritage resource. As a result, the proposed demolition is consistent with the PPS.

3.4 ONTARIO HERITAGE ACT

The subject property not identified by the Municipality as a designated property under Part IV of the Heritage Act but has been identified on the Heritage Registry for the City of Windsor. Should the HCD be designated, the property would be subject to Part V of the Ontario Heritage Act.

Refer to attached **Appendix B** which provides a description of the subject property in the City's heritage register. The policies of the Ontario Heritage Act require that the proposed demolition of any building on a listed property requires Notice to Council in writing. The purpose of this HIA is to provide information to the Council of the municipality related to this requirement of the Ontario Heritage Act. Since the existing building does not meet the legislated criteria for designation, it cannot be designated under Part IV of the Ontario Heritage Act. However, the building may be included in a Heritage Conservation District. Should the WHCD Plan be adopted by Council, it would include policies related to both demolition and new construction.

3.5 CONFORMITY WITH OFFICIAL PLAN POLICIES

The subject lands are designated 'Mixed Use' on Schedule 'D' Land Use plan for the City of Windsor.

Section 9 of the Official Plan for the City provides policies to recognize, conserve and enhance heritage within the city and provide policy to guide the conservation of Windsor's heritage resources.

9.2. Objectives

9.2.1 *To conserve Windsor's heritage resources for the benefit of the community and posterity in a manner which respects their architectural, historical and contextual significance and ensures their future viability as functional components of Windsor's urban environment.*

9.2.4 *To increase awareness and appreciation of Windsor's heritage resources and encourage participation by individuals, organizations of government in heritage conservation.*

9.2.7 *To use as appropriate all relevant Provincial legislation that references the conservation of cultural heritage resources, particularly the provisions of the Ontario Heritage Act, the Planning Act, the Environmental Assessment Act and the Funeral, Burial and Cremation Services Act in order to identify and conserve Windsor's cultural heritage including archaeological resources."*

9.3 Heritage Policies

9.3.1.1 *For the purpose of this Plan, heritage resources include built heritage resources and cultural heritage landscapes that Council has identified as being important to the community.*

9.3.1.2 *Built heritage resources include buildings, structures, monuments, installations or remains associated with architectural, social, political, economic or military history.*

9.3.1.3 *Cultural heritage landscapes are defined geographical areas of heritage significance, which have been modified by human activities such as archaeological sites, heritage conservation districts, parks/gardens, golf courses, neighbourhoods, cemeteries, trail ways, streets, street patterns and industrial complexes of cultural heritage value.*

9.3.1.4 *For the purpose of this Plan, a Heritage Area is an area or neighbourhood where there are collections of important heritage resources.*

9.3.3 Recognition of Heritage Resources

9.3.3.1 *Council will recognize Windsor's heritage resources by:*

(d) Commemorating heritage resources and Heritage Conservation Districts with plaques or other suitable means;

9.3.4 Protection of Heritage Resources

9.3.4.1 *Council will protect heritage resources by:*

(b) Requiring any person who proposes to demolish or alter a designated heritage property to submit plans to Council for approval under the Ontario Heritage Act;

(c) Requiring that, prior to approval of any alteration, partial demolition, removal or change in use of a designated heritage property, the applicant demonstrate that the proposal will not adversely impact the heritage significance of the property and/or its Heritage Conservation District;"

"**9.3.7 Heritage Resources and Planning Initiatives**

9.3.7.1 *(c) To ensure that properties designated under sections IV, V, or VI of the Ontario Heritage Act (designated properties) are conserved, development of any adjacent property shall be required to:*

*(i) Prepare a **Built Heritage Impact Study** to identify potential adverse impacts on the designated property, and*

*(ii) In the event any adverse impacts are identified in the Built Heritage Impact Study, then the development shall be subject to the **Site Plan Control process to ensure appropriate mitigation measures are implemented**;*

*(d) Utilizing the planning approval process (subdivisions / condominiums, official plan amendments, zoning amendments, **site plan control,** consent, minor variance, **demolition control)** to facilitate the retention of heritage resources, and to ensure any proposed development is compatible with heritage resources;*

*(e) Having regard to the following factors when assessing applications such as zoning amendments, **site plan control applications**, demolition control and payment-in-lieu, which may impact heritage resources:*

(i) Respecting the massing, profile and character of adjacent buildings;

(ii) Approximating the width and established setback pattern of nearby heritage buildings;

(iii) Respecting the yards, gardens, trees and landscaped grounds associated with the heritage properties and districts which contribute to their integrity, identity, and setting;

(iv) Maintaining, enhancing or creating views and vistas of heritage resources; and

(v) Minimizing the impact of shadowing on adjacent heritage properties, particularly on landscaped open spaces and outdoor amenity areas.

- Section 9. Policies identify that the priority is the conservation and preservation of heritage buildings. Section 9.3.4 requires the submission of a demolition permit to demonstrate that the demolition will not adversely impact the heritage significance of the Draft WHD. The conformity with this policy has been outlined throughout this HIA.
- A demolition permit has been requested for the subject building that has been identified in this HIA to not meet the legislated criteria for identifying Cultural Heritage Value or Interest.
- In conformity with the Official Plan policies, extensive examination and review of the history of the building and noted in this HIA as a record of history of the building.
- Tianna Dupuis, P.Eng, GS Engineering has identified why the structure is no longer sound and retention and conservation is not feasible.
- In my professional opinion, this HIA demonstrates the appropriateness of the requested demolition and the positive rebuild of a new heritage sensitive building that will improve the viewscape and vista of the commercial main street of Wyandotte St. in Walkerville in conformity with OP policies.

URBAN DESIGN

Section 8.2.2.2 of the City's Official Plan identifies that Schedule G includes heritage areas. This includes the Walkerville Heritage Area. The following policies are therefore related to the scope of this HIA:

> *"8.2.2.3 Council will ensure that a proposed development or infrastructure undertaking maintains, reinforces and enhances the character of Heritage Areas and Heritage Conservation Districts in accordance with the Heritage Conservation chapter of this Plan.*
>
> *8.2.2.4 Council will ensure that a proposed development or infrastructure undertaking maintains, reinforces and enhances the character of a Heritage Area in accordance with the Heritage Conservation chapter of this Plan.*
>
> The City has completed an in-depth description of the character of the area through the Walkerville HCD Study and Plan. The WHCDP would provide detailed policies related how any new development would maintain and enhance the character of the area."

3.6 COMMUNITY IMPROVEMENT PLANS (CIP)

There are a number of CIPs within the City of Windsor that will support the redevelopment of the site located within the Walkerville Main Street:

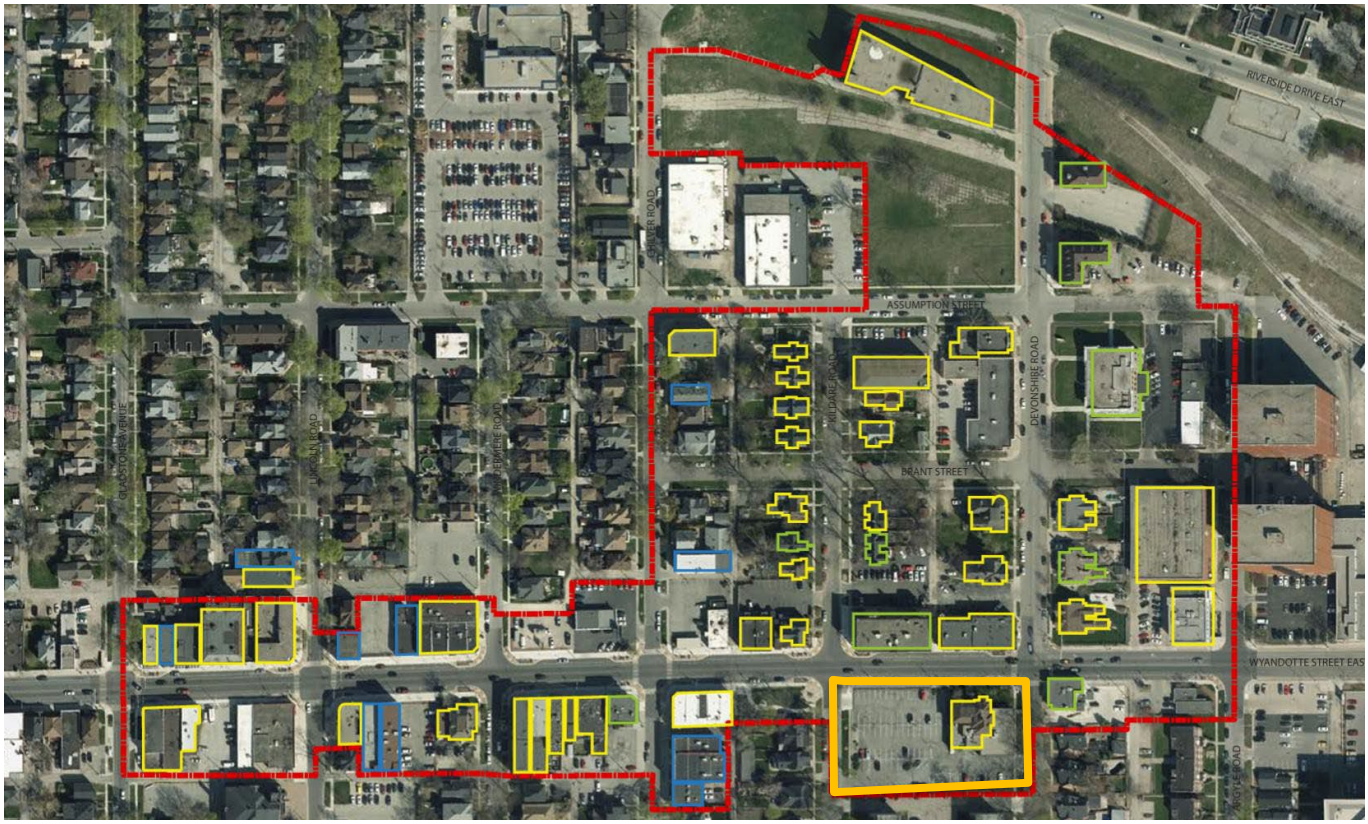
1) ***The Mian Street CIP****:*

   These initiatives were created to encourage the retention of main-street buildings, to preserve the unique character and walkability of these areas, to prohibit the creation of surface parking areas abutting main streets, and to encourage improvement on vacant and underutilized property within these main-street areas.

   The Walkerville Main Street area forms the majority of the retail/commercial area formerly known as the Town of Walkerville, which was established in 1858 but did not become a town until 1890.

The properties identified along Wyandotte Street, Chilver, Kildare and Devonshire Roads within the Walkerville BIA identified on Schedule 'B' should be amended to the City of Windsor Building Façade Improvement Program for Main Streets because it meets the following criteria identified in Section 1.4 of the CIP and "Criteria for Designation" of a CIP Project Area:

- The subject property is situated within the Walkerville BIA. Offering an economic incentive to improve the façades of buildings within the Walkerville BIA is consistent with Section 11.8 Community Improvement in the City's Official Plan (Vol. 1: The Primary Plan), as it relates to the policies identified in Section 1.4, Part B of the CIP.



3.7 DRAFT WALKERVILLE HERITAGE DISTRICT (WHCD)

The subject property has been identified as "contributing" to the character of the WHCD (See **Appendix C)**. The following provides a response to the draft policies of the WHCD

Plan. While not yet in force, the policies of the HCD Plan related to demolition and new construction have been considered as it relates to the proposal.

The existing building is located within the Walkerville HCD Commercial Main Street Sub-District character area and is described as follows in the WHCD Plan:

> *"The Commercial Main Street Sub-District of Walkerville has heritage value for its coherent streetscape made up of consistent building massing and many examples of architect-designed commercial and mixed-use buildings. It is the commercial core of Walkerville and, with its orientation east-west, provides a transition from the distillery area to the residential and institutional areas to the south.*
>
> *The Commercial Main Street Sub-District is bounded by Argyle Road to the east, Gladstone Avenue to the west and by the rear property lines of the properties along the north and south sides of Wyandotte Street East."*

Heritage attributes include:

- Consistent building massing (rectangular block form) and height of 2 to 3 storeys.
- Buildings with a 0 lot line frontage (located right up to the sidewalk) and with a continuous street wall covering the full width of the property frontage.
- Flat roofs with ornamented parapets, cornices, and name/date stones or plaques.
- Storefronts with large display windows, recessed entrances, and transom windows.
- Regularly spaced window openings with vertical articulations and decorative lintels or sills.
- Varied lot sizes.

The following provides a review of policies of the draft HCD plan related to demolition:

"3. Demolition of a Contributing property is a last resort and will only be considered where the applicant has demonstrated, through a Heritage Impact Assessment prepared by a Professional Member of the Canadian Association of Heritage Professionals (CAHP), to the satisfaction of Council, that:

i. Conservation, adaptive reuse, incorporation of the existing heritage resource (including but not limited to buildings and landscapes) into redevelopment, or relocation are not appropriate or feasible; and

ii. The proposed redevelopment will demonstrably support and reinforce the cultural heritage value and heritage attributes of the District to a greater extent than retention of the existing heritage resource would, having regard to the property's contribution to the cultural heritage value and heritage attributes of the District; and

iii. The proposed redevelopment represents an overall enhancement to the interpretation, appreciation, or long-term viability of the District and will better implement the heritage objectives and conserve the heritage attributes as identified within this Plan; and

iv. The proposed redevelopment will conform with Policy B.11 New Development/Infill and all other applicable policies of this Plan; and

v. All required planning approvals and building permits associated with the redevelopment have been obtained and construction will commence immediately following demolition.

"Demolition

5. Where significant damage to a Contributing property has occurred due to unforeseen and unavoidable circumstances (such as fire, tornado, flood, earthquake or as defined by the City Chief Building Official), demolition or removal may be considered. The Contributing property shall be assessed by a licensed professional engineer or architect with heritage conservation experience to confirm its condition. In such circumstances, applications to demolish the primary building/structures on a Contributing property will not be permitted unless:

i. Prior to demolition, the Chief Building Official (or their designate) determines that the building or structure is in a condition that is unsafe and the remedial step(s) require the building to be demolished to render the building or structure safe in an Order issued under the Building Code Act; and/or

ii. The heritage attributes and heritage value of the Contributing property have been lost, which the City will require to be demonstrated through a Heritage Impact Assessment. Staff have the authority to waive or scope any Heritage Impact Assessment. "

A structural condition report is provided in Appendix and this HIA provides an analysis on the integrity/condition of the building which has adversely impacted its heritage value.

"6. Unforeseen and unavoidable circumstances do not include those situations that are the result of neglect, deferred maintenance, deliberate removal or damage, or criminal act (excepting those that are determined to not the fault of the owner).

7. Notwithstanding Policy C.6(1)3(v), where demolition is approved as a result of unforeseen and unavoidable circumstances, Council may permit demolition without an approved redevelopment plan. In such cases, the owner shall maintain the property in a safe, secure, and orderly condition and

shall submit any required redevelopment applications within a reasonable timeframe, having regard for insurance settlements, financing arrangements, and other circumstances beyond the owner's control. Any future redevelopment shall conform with Policy C.5 (New Development and Infill) and all other applicable policies of this Plan.

8. *Where a demolition has been approved by Council, the Contributing property shall be documented in written / photographic form, for deposition in the municipal archives, and consideration given to salvaging any materials, where possible, for reuse on site or on other properties within the District or within the City."*

The WHCD Plan identifies that while the demolition of contributing buildings is discouraged, there are circumstances where demolition could be supported. Since the existing building has a) been demonstrated to not meet any criteria under Ontario Regulation 9/06 through a more comprehensive cultural heritage evaluation, and b) has been demonstrated to be impacted by unsympathetic alterations that have resulted in a loss of integrity, and c) is in poor condition as a result of adaptive reuse as a funeral home over time, the WHCD Plan provides policies which would allow demolition. The HCD plan specifies that there may be cases where retention into a development proposal and conservation is not a viable alternative given condition issues, and supported by analysis in a Heritage Impact Assessment.

The WHCD Plan identifies potential forms of mitigation related to a demolition, including a Commemoration Plan, documentation, salvage, etc.

The policies of the WHCD Plan also identify that demolition may be considered where a proposed redevelopment is in conformity with other applicable policies, including those related to new development.

WHCD PLAN POLICIES – NEW DEVELOPMENT AND INFILL

Section C.5 of the WHCD Plan provides policies for new development and infill.

Policy *Infill and New Development (district wide)*	**Response**
New development and infill shall be consistent with the character and heritage attributes of the District and Sub-District in which it is located. This means examining both the identified heritage attributes as outlined in section A.6 as well as the character of the surrounding area, which may include lot patterns, heights, massing, setback, building scale, roof pitches, and exterior materials.	The proposed new building is consistent with the identified commercial character of the area, as described in the WHCD Plan. This includes consideration for lot patterns, height, massing, setback, scale, roof pitches, and materials. The proposed new building is 2 storey scale and massing with flat roof and parapet, which is an interpretation of historic commercial built forms. The existing building is proposed to include a red brick exterior which is compatible with the existing context. The proposed setback, being set close to the street edge is also consistent with the identified commercial character of the area.
New construction shall respect the height and massing of the surrounding Contributing properties. Buildings that are proposed to be substantially taller than adjacent Contributing properties shall provide an appropriate transition in height and massing and shall demonstrate through roof form and pitch, stepbacks, and/or other architectural techniques how the transition conserves the heritage value and the heritage attributes of the surrounding area (including both the District as a whole and the relevant Sub-Districts).	The proposed 2 storey scale and massing is consistent with the surrounding properties along Walkerville Street East. The proposed roof form, pitch and setback, are also consistent with the identified character of the area and list of heritage attributes as per page 15 of the WHCD Plan.
Variations in height or massing from the zoning by-law must be justified and, where required, informed by a Heritage Impact Assessment (HIA).	The proposed height/massing conforms to the policies of the HCD Plan and is consistent with the character of the area in terms of built form. The proposal does not require a ZBA related to height.
Roofs shall be consistent with typical roof forms, pitches, and materials of those on existing	The proposed new building is consistent with commercial roof forms and the identified

buildings in the Sub-District.	character of the area, which includes flat roofs with parapets.
New buildings or structures are permitted to be contemporary in design, provided that they are demonstrably consistent with the heritage attributes of the District and Sub-District, including established patterns of scale, massing, proportion, roof form and pitch, and façade composition.	The proposed new building is consistent with the identified heritage character and attributes of the identified sub-district.
New construction must maintain consistent front wall alignments and front yard setbacks with those of adjacent Contributing properties. In the absence of adjacent Contributing properties, setbacks and street wall heights shall follow Official Plan policies or zoning by-law requirements.	The subject property is not located directly adjacent to any existing building since it is separated by Devonshire Road and Kildare Road. However, its setback along the street edge is consistent with the character of the area, including existing commercial buildings across the street.
New construction shall respect the established patterns of façade rhythms, divisions, and frontage widths found on neighbouring Contributing properties. Buildings composed of multiple units shall organize horizontal and vertical architectural elements to reflect the rhythm, scale, proportions, unit widths, frontage lengths, and floor plate heights characteristic of the Sub-District.	The proposed new building is a contemporary interpretation of the commercial built form that exists along the street, including those located across Wyandotte Street East.
The ratio of solid (walls) to void (openings, windows, doors, glass) on elevations shall be characteristic of the surrounding Sub-District.	The proposed rhythm of positive and negative space is consistent with those in proximity, including existing commercial buildings across Wyandotte Street East.
Windows and doors on the main elevation shall be compatible with the character of the Sub-District, respecting typical shapes, sizes, orientations, and positionings.	The proposed windows and doors are reflective of the historic commercial main street buildings which exist in the context of the subject property.
The principal entrance of new buildings shall face and be clearly visible from the public street. Entrance features such as porches, verandahs, stoops, or canopies shall be characteristic of the streetscape and be incorporated in a compatible form, type, and proportion to adjacent properties, particularly those which are Contributing.	The proposed entrance is clearly visible, and addresses the street edge. The proposed features are consistent with the established built form along the street for commercial buildings.

Windows must be included on all elevations that face an intersection. Blank facades that face the street or are easily visible from the street are not permitted.	Windows are able to be included on elevations which face the street/intersections (i.e. east and west elevations).

The HCD Plan also includes guidelines which assist in assuring a proposed new building conforms to the above-noted policies. This includes favoring contemporary interpretations of architecture, providing for architectural detailing which is consistent with the immediate context, window and door rhythms and profiles, consideration of architectural proportions and symmetry, compatibility with adjacent heritage resources, etc. It is our opinion that the proposed development is consistent with these guidelines.

Policy – ***Commercial Main Street Sub-District***	**Response**
Along Wyandotte Street East, new buildings shall be built to the property line, to maintain and enhance the continuous street wall.	The proposed new building is built along the street edge to maintain the established commercial street wall along Wyandotte Street East.
On frontages along Wyandotte Street East, buildings built to the property line shall present a clear commercial storefront presence at grade.	The proposed new building includes a clear commercial storefront presence at grade.
The City of Windsor shall consider options for the redesign of the intersection at Wyandotte Street East and Walker Road as a vibrant urban gateway and entrance to the Walkerville neighbourhood.	This policy is not applicable to the scope of this HIA.
Roof additions and additional storeys shall be set back from the building façade fronting Wyandotte Street East.	The proposed new building does not include additional storeys or roof additions.
The policies and guidelines within this HCD for Sub-District 2 shall be read in conjunction with the design guidelines within the Main Street	This HIA response to the direction provided in the CIP (See Section 3.6)

Community Improvement Plan (CIP), where the "Schedule A-2: Walkerville Business Improvement Area" CIP applicability boundary overlaps with the District boundary.	This HIA responds to the CIP (Section 3.6)

These policies are accompanied by guidelines for the commercial main street area. The proposed development conforms to these guidelines. The proposed design is a contemporary interpretation of a historic main street commercial building in terms of its built form, scale/massing, proportions, positive and negative space (window and door openings), and materials. The building includes a prominent commercial storefront design and contributes to the identified heritage value and character of this sub-district.

3.8 COMPREHENSIVE ZONING BYLAW 8600

The governing bylaw respecting land use in the City of Windsor is Comprehensive Zoning Bylaw 8600.

	CD2.1 ZONE PROVISIONS	**SUBJECT SITE**
Permitted Uses	• ASSORTED COMMERCIAL; • Public Parking area;	• ASSORTED COMMERCIAL; • Public Parking area;
Building Height	14 m	14m

***"PUBLIC PARKING AREA** means **one or more** of the following:*

1. ***a parking area which is a main use** and is not accessory to any other permitted use;*
2. *a parking area which is accessory to a permitted use, but is not located on the same lot as the use it is intended to serve;"*

Presently the existing funeral home and the separate, public parking area are both in compliance with the CZB 8600. The parking area is rented as a principal use of the lands as a defined permitted use. During the period between the demolition and the establishment of the new commercial building, the parking lot will continue for rental as a main use.

With the demolition of the existing building, site plan approval will be required to ensure compliance of the new development with bylaw regulations. During SPC review, aspects of the heritage neighbourhood will be considered (e.g.: established building line) and respected. The proposed redevelopment concept can be refined through the planning process as it relates to site plan approval.

4.0 HERITAGE ASSESSMENT SUMMARY

4.1 GS ENGINEERING EVALUATION OF BUILDING

Please refer to attached **Appendix A** for the full document of building assessment prepared by Tianna Dupuis, P.Eng., Structural Engineer with GS Engineering.

The following is the conclusion of GS Engineering physical condition report for the existing building:

"Based on the conditions observed during the preliminary visual building assessment, the existing building would require extensive renovation and reconstruction to be suitable for continued commercial use and to meet current Ontario Building Code requirements. The anticipated scope includes substantial work to the building envelope, windows and doors, roofing, insulation and vapour barriers, mechanical, electrical, and plumbing systems, accessibility provisions, stairs, travel distances and exiting, and fire-rated separations between commercial units.

In addition, significant structural investigation and repair would be required to address deficiencies associated with fire-damaged attic framing, water-damaged roof and floor framing, cut or modified structural members, sloping and deteriorated floor systems, and other areas of suspected structural deterioration. Foundation and masonry repairs may also be required in areas exhibiting cracking, movement, and settlement.

Given the extent of deficiencies identified throughout all major building systems, the level of further investigation and assessment, demolition, and reconstruction that would be required to correct the existing building conditions will be substantial due to the cumulative anticipated cost, duration, uncertainty associated with concealed conditions, and complexity of coordinating the required structural, architectural, building-envelope, mechanical, electrical, plumbing, accessibility, fire-protection, and life-safety upgrades and corrections.

In our opinion, based on the preliminary conditions observed, it will be more cost- and time-efficient to demolish the existing building and construct new commercial units designed and built to meet current Ontario Building Code requirements, rather than undertake the extensive investigation, design, renovation, and reconstruction necessary to bring the existing building into compliance and to ensure the framing and foundations are structurally sound."

4.2 MITIGATION RECOMMENDATIONS

Documentation:

Should demolition be approved, it is recommended that the building be documented with photographs. This is considered best practice to supplement the historic record.

Salvage:

Over the years there has been degradation of most heritage features at the interior of the building. While the building has not been identified as having design/physical value, the building includes some remanent early 20th century materials at the interior which are in varying degrees of condition. Where possible, building materials which are in good condition, such as wooden doors, fireplaces, windows, etc. could be salvaged for re-use as opposed to being deposited as landfill.

Commemoration:

Since the building has been demonstrated to not meet any criteria under *Ontario Regulation 9/06*, no heritage attributes have been identified and commemoration is not necessary.

5.0 RECOMMENDATIONS AND CONCLUSIONS

This HIA considers the impact of the proposed demolition of the existing building at 1969 Wyandotte St. E. The site is listed on the City of Windsor's Heritage Register and is included in the boundary of the proposed Walkerville Heritage Conservation District (WHCD).

This HIA concludes that the existing building at 1969 Wyandotte Street East:

- Does not meet any criteria under Ontario Regulation 9/06;
- Since the building does not meet any criteria, no heritage resources have been identified;
- The integrity and condition of the building has been adversely impacted, as per the structural condition report (Appendix A) and information provided in this report;
- While not yet in force, the proposed new building is consistent with the policies of the Official Plan and draft Walkerville Heritage Conservation District Plan related to new construction within the identified sub-character area; and
- The WHCDP provides policies which support demolition of buildings in certain circumstances, and when supported with an HIA. This includes the building at 1969 Wyandotte Street East, as described in this report.

The following provides mitigation recommendations should demolition be approved:

- Documentation of the property with photographs to supplement the historic record;
- Salvage of materials at the interior of the building of good condition as opposed to being deposited as landfill;
- Refinement of the proposed new building through the Site Plan Application process.

I hereby certify that this report was prepared by Jackie Lassaline RPP MCIP, a Registered Professional Planner within the meaning of the Ontario Professional Planners Institute Act, 1994.

Lassaline Planning Consultants Inc.

Jacqueline Lassaline

Jacqueline Lassaline BA MCIP RPP
Principal Planner LPC



And,

Vanessa Hicks, MA, CAHP
Associate, MHBC Planning LTD.

I have contributed to the review and preparation of this report and support its overall conclusions and recommendations. The main author of the report remains Jackie Lassaline Planning Consultants Inc. My involvement does not assume ownership, and should not be interpreted as sole authorship.

Appendix A: BUILDING CONDITION ASSESSMENT: GS ENGINEERING

2026-08-24

Rosati Group
6555 Malden Rd.
Windsor, ON
N9H 1T5

Attention: Vince Rosati Jr.

Dear Vince,

Subject: **Building Condition Assessment Report – 1969 Wyandotte St. E., Windsor**
Project E26247

GS Engineering Inc. (“GSE”) has completed a preliminary assessment of the current condition of the building located at 1969 Wyandotte St. E., Windsor. Assessment is based on a visual field review completed by Tianna Dupuis, P.Eng., on August 14, 2026.

A select number of photographs from the field review are included at the end of this report to illustrate typical conditions throughout.

1 SCOPE

The scope of review is limited to the accessible portions of the building structure, building envelope, building foundations, and Ontario Building Code (“OBC”) related architectural requirements such as stairs, exiting, and fire-ratings. The observations and conclusions contained herein are based on conditions visible and accessible at the time of the inspection. Concealed conditions, including walls, ceilings, floor assemblies, foundations, and other inaccessible areas, have not been fully investigated and may differ from those observed.

2 FINDINGS

2.1 Building Envelope

Windows throughout the building were in generally poor condition and many had rotten sills. The condition of the window assemblies is consistent with prolonged exposure to moisture and age-related deterioration. Replacement of the existing windows and window frames is anticipated as part of any comprehensive renovation.

The insulation and vapour barrier assemblies within the exterior walls and ceilings are inconsistent throughout the building. This is likely due to the various renovations, additions, alterations, and differing ages of construction that have occurred over the life of the building. The existing

assemblies cannot reasonably be assumed to provide consistent thermal, air, or vapour control throughout the building.

Given the extent of inconsistency in the existing assemblies, a comprehensive renovation would likely require removal of existing exterior wall and ceiling finishes, followed by installation of new insulation, air/vapour control layers, and associated building-envelope components to provide a consistent and code-compliant assembly.

The existing flat roof areas show evidence of leaks with water damage visible to ceiling finishes below throughout the building. The extent of the observed damage raises concerns regarding deterioration of concealed structural roof and ceiling framing in these areas. Further investigation and selective removal of finishes is required to establish the full extent of concealed structural framing deterioration.

2.2 Interior Finishes

The interior finishes of the building are in generally poor condition and exhibit evidence of prolonged deterioration, moisture intrusion, and deferred maintenance throughout.

Visible conditions include peeling ceiling paint, cracked and deteriorated plaster, peeling wallpaper, stained and water damaged ceiling tiles, and cracked flooring. These conditions are consistent with prolonged exposure to moisture and inadequate interior humidity control.

The building also contains evidence of numerous renovations, additions, and alterations undertaken at different times. These modifications have resulted in a building with a mixture of construction assemblies, materials, finishes, and building systems. The extent of these previous alterations makes it difficult to establish the condition and continuity of many concealed assemblies without significant destructive investigation.

For any substantial renovation, it is anticipated that extensive removal and replacement of existing interior finishes would be required to reconstruct the building in accordance with current OBC requirements.

2.3 Interior Conditions

The building has reportedly been abandoned and unoccupied for a period exceeding five years. During the site investigation, conditions were observed that were consistent with prolonged vacancy, limited maintenance, and inadequate heating, ventilation, and environmental conditioning. Evidence of unauthorized entry and break-ins was also observed, along with indications of pest and animal infestations within portions of the building.

Visible mold growth and staining consistent with prolonged exposure to elevated moisture conditions were observed throughout portions of the building. The mold growth identified on various building materials is consistent with elevated interior humidity and condensation, which likely occurred during the extended period the building has remained vacant. The presence of

visible mold also indicates localized water leakage. Given the duration of the building's vacancy, concealed mold growth may also be present within wall, ceiling, floor, and other enclosed assemblies that were not accessible for visual review.

Further investigation by an environmental consultant is recommended to determine the extent of mold and remediation requirements. Removal of interior finishes or other destructive investigation may be required to fully assess concealed conditions

2.4 Building Structural Framing

The existing structural framing exhibits several conditions that are of concern and warrant further investigation.

2.4.1 Damaged Floor Framing

At the basement level, portions of the main floor framing had visible locations with cut, altered, and damaged members. The observed conditions appear to be associated with previous renovations, modifications, and interior plumbing leaks. Cutting or removal of structural framing members can significantly affect load paths and the capacity of the existing floor system.

On the main floor and upper levels, areas of sloping floors and noticeable floor movement and creaking were observed. These conditions may be indicative of long-term deflection, deterioration, alterations, settlement, or other deficiencies within the floor framing structures.

2.4.2 Water-Damaged Flat Roof Framing

The building contains several flat roof areas where water damage is evident on the interior ceiling finishes below. Prolonged water infiltration into the roof assembly can result in deterioration, decay, and loss of structural strength in the wood roof framing and sheathing. Although the concealed framing could not be fully assessed as part of the visual field review, the visible water damage throughout indicates there is likely widespread roof, floor, and ceiling framing deterioration.

2.4.3 Fire-Damaged Original Roof Framing

In the original attic, visible fire damage on the rafters and sheathing was observed at the southwest corner. The wood rafters have significant char and deterioration. In at least one location, a key could be pushed approximately 1/8 inch into the affected wood member. This is an indication of loss of the structural capacity of the wood, consistent with fire exposure and subsequent deterioration.

Based on the combination of fire damage, water infiltration, alterations, cutting of framing members, floor slope, and general deterioration, substantial structural repairs are likely required throughout the building. Any areas exhibiting significant damage, alterations, or deflection should be investigated and repaired as part of a comprehensive renovation. The extent of these repairs cannot be determined without additional destructive site investigation and engineering review.

2.5 Building Foundation

A cracked concrete block foundation wall was observed at the rear of the building below the garage. The condition of the rest of the foundation walls is concealed and would require removal of finishes throughout for further engineering assessment.

Exterior brickwork has localized indications of movement, exhibited by cracking and displacement. Movement in the exterior masonry may be associated with movement of the supporting foundation or differential settlement. Further investigation would be required to determine the relationship between the observed masonry deficiencies and the foundation conditions.

Any areas exhibiting significant cracking, settlement, or movement should be investigated and repaired as part of a comprehensive renovation. Depending on the findings, repairs could include localized foundation repair, masonry reconstruction, underpinning, stabilization, or other remedial measures.

2.6 Ontario Building Code Review

A preliminary review of observable architectural items indicates that significant upgrades would be required for the building to meet current OBC requirements.

2.6.1 *Interior Stairs*

The existing interior stairs are deficient. Stair rise and run dimensions, landings, handrails, and available headroom do not appear to meet current OBC requirements in all locations.

The existing stair configurations would require substantial modification or replacement as part of a comprehensive renovation to meet current OBC requirements. The extent of work would depend on the final building layout, occupancy classification and occupant loads.

2.6.2 Accessibility

The existing building does not provide accessibility consistent with current OBC requirements. Significant upgrades would be required to provide accessible entrances, routes, doorways, elevators, washroom facilities, and other applicable building elements.

Given the existing configuration and the numerous additions and alterations, achieving current accessibility requirements will require substantial reconstruction of portions of the building.

2.6.3 Exiting and Travel Distances

The existing interior configuration consists of a maze of rooms, corridors, doors, and areas resulting from various additions and renovations over the years. Based on the observed configuration, the existing exit locations, means of egress, and travel distances are unlikely to satisfy current OBC requirements without significant reconfiguration.

A detailed code analysis would be required based on the proposed occupancy classifications, occupant loads, floor areas, and final building layout. However, the existing configuration is not considered readily adaptable to current exiting requirements without substantial renovation.

2.6.4 Mechanical, Electrical and Plumbing Systems

Exposed wiring and older electrical installations were observed, including apparent knob-and-tube wiring. The existing electrical systems are considered outdated and would require substantial upgrading as part of any comprehensive renovation.

A complete electrical assessment and upgrade would be anticipated, including replacement of obsolete wiring and provision of systems suitable for the proposed occupancy and current applicable requirements.

The same is anticipated for the mechanical and plumbing systems throughout the building due to the age, various renovations, and configuration of the building units.

2.6.5 Fire Separations

Fire-rating and fire-separation upgrades would be required between commercial units and other applicable areas as part of any renovation to meet OBC requirements. Existing assemblies would need to be removed or upgraded to provide the required fire-resistance ratings.

The final requirements would depend on the proposed occupancy classifications, building area, construction materials, fire-protection systems, and final configuration.

3 CONCLUSION

Based on the conditions observed during the preliminary visual building assessment, the existing building would require extensive renovation and reconstruction to be suitable for continued commercial use and to meet current Ontario Building Code requirements. The anticipated scope includes substantial work to the building envelope, windows and doors, roofing, insulation and vapour barriers, mechanical, electrical, and plumbing systems, accessibility provisions, stairs, travel distances and exiting, and fire-rated separations between commercial units.

In addition, significant structural investigation and repair would be required to address deficiencies associated with fire-damaged attic framing, water-damaged roof and floor framing, cut or modified structural members, sloping and deteriorated floor systems, and other areas of suspected structural deterioration. Foundation and masonry repairs may also be required in areas exhibiting cracking, movement, and settlement.

Given the extent of deficiencies identified throughout all major building systems, the level of further investigation and assessment, demolition, and reconstruction that would be required to correct the existing building conditions will be substantial due to the cumulative anticipated cost, duration, uncertainty associated with concealed conditions, and complexity of coordinating the required

structural, architectural, building-envelope, mechanical, electrical, plumbing, accessibility, fire-protection, and life-safety upgrades and corrections.

In our opinion, based on the preliminary conditions observed, it will be more cost- and time-efficient to demolish the existing building and construct new commercial units designed and built to meet current Ontario Building Code requirements, rather than undertake the extensive investigation, design, renovation, and reconstruction necessary to bring the existing building into compliance and to ensure the framing and foundations are structurally sound.

Should you have any questions or require additional details, please contact our office.

Sincerely,
GS Engineering Inc.



Tianna Dupuis, P.Eng.

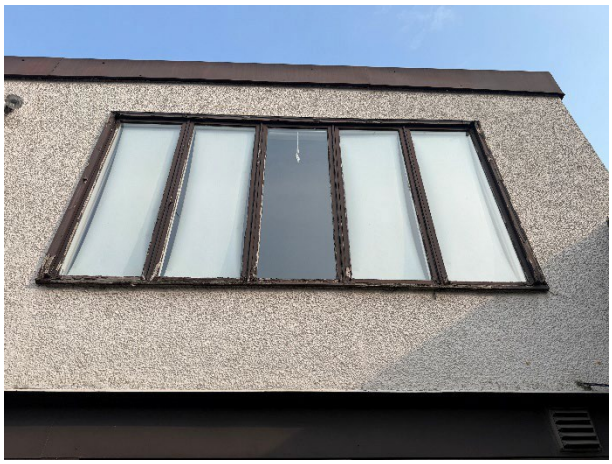


Figure 1: Rotted exterior window frame



Figure 2: Rotted interior windowsill



Figure 3: Ceiling damage (cracks, peeling paint, staining)



Figure 4: Collapsed drop tile ceiling



Figure 5: Peeling ceiling surface



Figure 6: Damaged/cut framing with water damage



Figure 7: Charred attic roof rafter and sheathing



Figure 8: Service panel and wiring



Figure 9: Exposed plumbing in ceiling

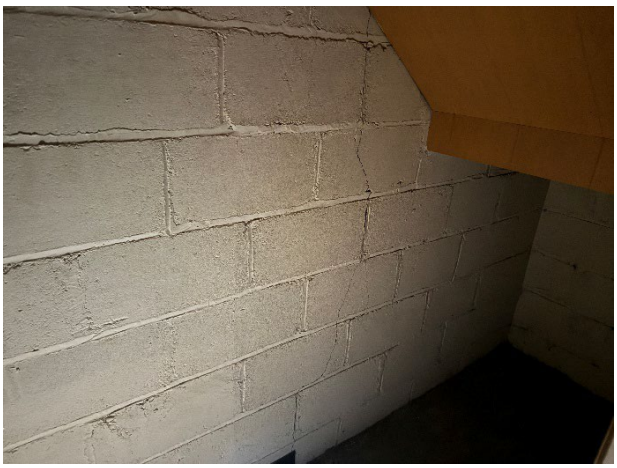


Figure 10: Cracked masonry at foundation wall

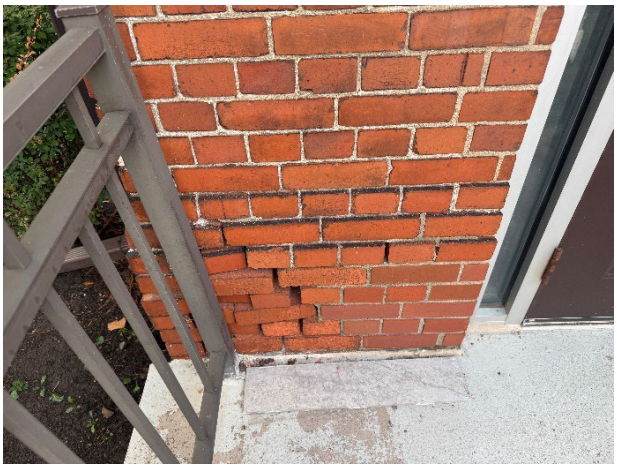


Figure 11: Damaged and cracked bricks of exterior wall

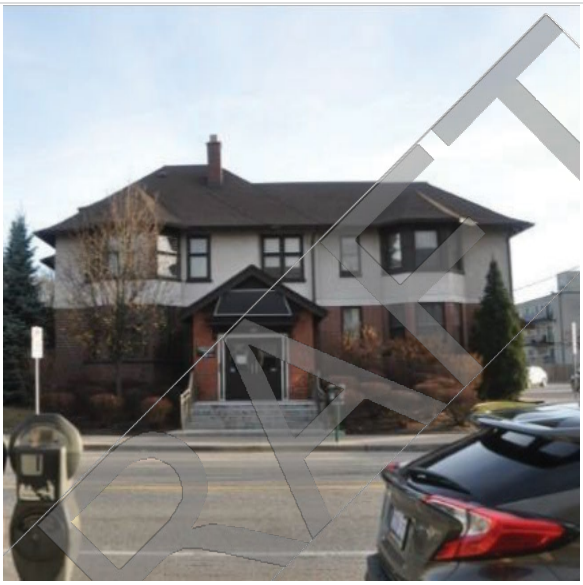


Figure 12: Damaged and cracked bricks of exterior wall

Appendix B: DRAFT WHDC LISTING FOR 1969 WYANDOTTE ST E

1969 Wyandotte St E

Property Information	
Common Name	Dr. C. W. Hoare Residence
Year Built	1907
Architect / Builder	M. L. Smith
Architectural Style / Influence	Vernacular / Edwardian
Primary Façade Material	Red Brick / Stucco
Storeys	2
Part IV Designation	N/A



Front (Main) Façade of 1969 Wyandotte St E

Criteria	O.Reg. 9/06 Evaluation
	Design / Physical Value
i.	Representative of the Vernacular Edwardian architectural style, which is demonstrated in this property through its boxy form, horizontal emphasis, low pitched hipped roof, brick and stucco cladding, and minimal ornamentation.
ii.	
iii.	
	Historical / Associative Value
iv.	Directly associated with notable Walkerville resident, Dr. C. W. Hoare, who was a physician, Treasurer of Walkerville, Coroner of Walkerville, and Mayor of Walkerville. He worked and lived on the property, as the residence included his personal physician office. Directly associated with the theme of Walkerville's origins as an independent town with a traditional commercial main street servicing the town residents and employees prior to its incorporation into the City of Windsor in 1935.
v.	
vi.	Demonstrates the work of Detroit-based architect Fred Louis Smith (1862-1941), who was a founding partner of the influential Detroit firm Smith, Hinchman & Grylls, playing a key role in shaping early 20th-century industrial architecture in both the United States and Canada, particularly through his leadership in large-scale automotive and commercial projects.
	Contextual Value
vii.	Defines, maintains, and supports the character of the area through its Vernacular Edwardian architectural style. The property is typical of the homes built by the

DRAFT
FINAL

Disclaimer: This draft property inventory sheet provides a summary-level evaluation of the property's contribution to the Walkerville HCD basedon the criteria in O. Reg. 9/06 (Part V, Ontario Heritage Act). It is not a comprehensive analysis. The absence of information does not indicate a lack of cultural heritage value or interest and further research may identify additional significance.

	Walkerville Land & Building Co. for residents of the newly incorporated town of Walkerville in the late 19th century. The property complements and aligns with the overall style of the surrounding historic properties through shared architectural features like its 2-storey height, red brick materiality, hipped roof, asymmetrical massing, and bay windows.
viii.	Physically and visually linked to surrounding buildings down Devonshire Road through its residential form, scale, height, and setbacks, and functionally and historically linked to Wyandotte Street East through its long-standing commercial and mixed-use function that establishes Wyandotte Street East as Walkerville's historic commercial core.
ix.	
Total:	**5**

FINAL DRAFT

Disclaimer: This draft property inventory sheet provides a summary-level evaluation of the property's contribution to the Walkerville HCD basedon the criteria in O. Reg. 9/06 (Part V, Ontario Heritage Act). It is not a comprehensive analysis. The absence of information does not indicate a lack of cultural heritage value or interest and further research may identify additional significance.

2090 Wyandotte St E

Property Information	
Common Name	Walkerville Hydro Electric Comm. Bldg.
Year Built	1922
Architect / Builder	Harold McEvers
Architectural Style / Influence	Commercial Block / Classical Revival
Primary Façade Material	Brick (Painted) / Sandstone
Storeys	2
Part IV Designation	N/A



Front (Main) Façade of 2090 Wyandotte St E

Criteria	O.Reg. 9/06 Evaluation
	Design / Physical Value
i.	Representative of the commercial Classical Revival architectural style with Beaux Arts influence, which is demonstrated in this property through its symmetrical façade, regularly spaced pilasters, rich ornamentation, and classical details such as relief carvings, including twin cornucopias above the central entrance and urns draped with garlands below the second-storey window.
ii.	
iii.	
	Historical / Associative Value
iv.	Directly associated with the Hydro Electric Commission of Walkerville, for whom this building was constructed, and at the time was considered one of the finest of its kind in the province and the business seat of the Hydro-Electric System of Walkerville and Ford City. Directly associated with the theme of Walkerville's origins as an independent town with a traditional commercial main street servicing the town residents and employees prior to its incorporation into the City of Windsor in 1935.
v.	
vi.	Demonstrates the work of architect Harold Eric McEvers (1893–1963), a native of Montreal, Que., who opened an office in Windsor, Ontario in 1921. He won the competition for the design of the Walkerville Hydro Electric Commission Offices.
	Contextual Value

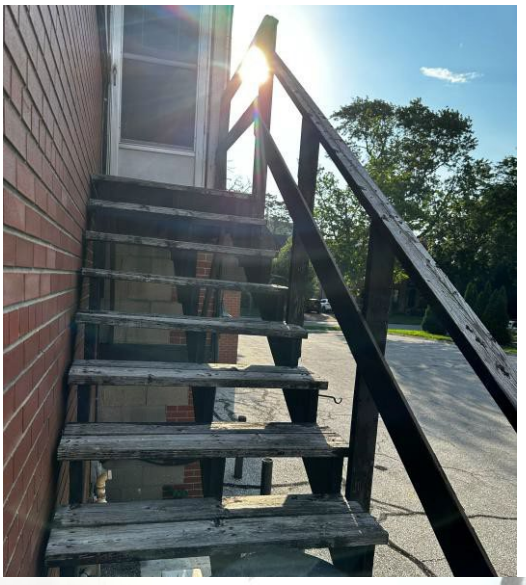
FINAL

Disclaimer: This draft property inventory sheet provides a summary-level evaluation of the property's contribution to the Walkerville HCD basedon the criteria in O. Reg. 9/06 (Part V, Ontario Heritage Act). It is not a comprehensive analysis. The absence of information does not indicate a lack of cultural heritage value or interest and further research may identify additional significance.

Appendix H: ADDITIONAL PICTURES

the existing building is not accessible:







There has been extensive renovations that damaged the building on the exterior and interior:









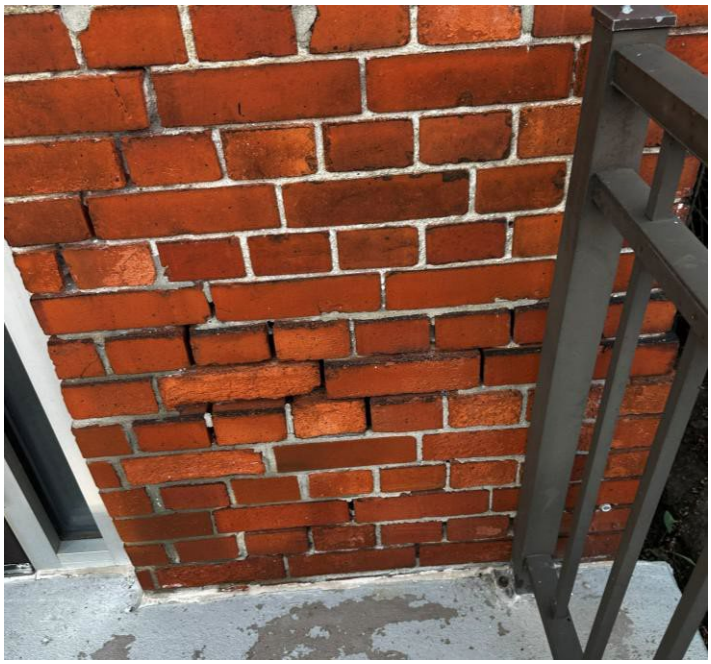








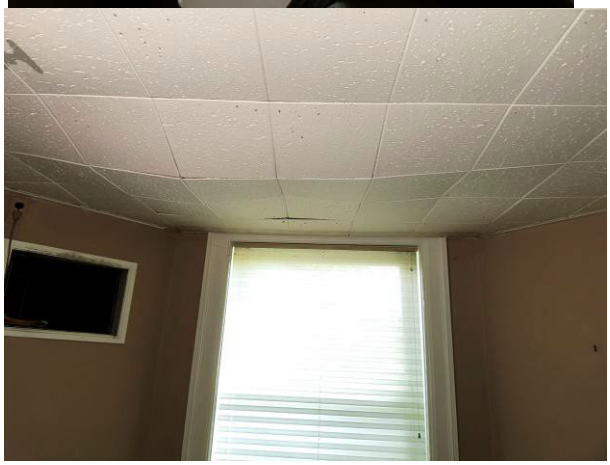




Irrevocable degradation of interior heritage features (etc wood floors, windows, walls, ceilings, etc):







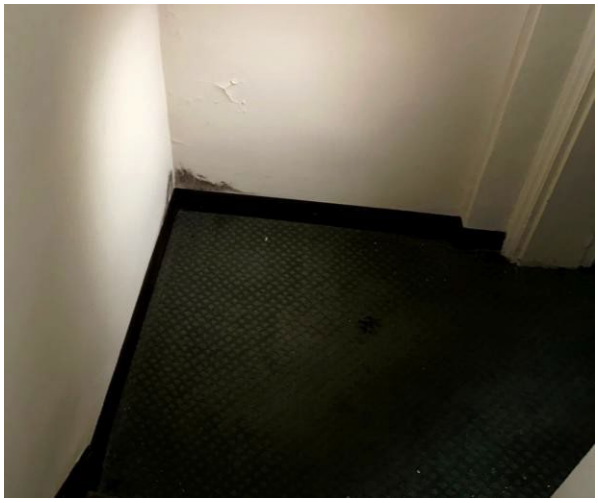








Black mould throughout the building:









1) Old outdated infrastructure that has caused flooding and other damage:













2) Funeral Home chemical smells penetrate and infrastructure exist as a reminder about the mortuary and funeral home use of the building :





BY-LAW NUMBER 179-2026

A BY-LAW TO AUTHORIZE SPECIAL CHARGES TO BE IMPOSED ON LOTS OF CONSENTING PROPERTY OWNERS UPON WHICH HAVE HAD LOCAL IMPROVEMENT WORK COMPLETED UNDER BY-LAW 128-2026 ON NOVEMBER 12, 2026, IN THE CITY OF WINDSOR

Passed the 7th day of December, 2026.

WHEREAS section 36.14 of the *Ontario Regulation 586/06*, made under the *Municipal Act, 2001* (the "Regulation"), provides that after the treasurer of the municipality has certified the local improvement roll under section 36.11(2) or 36.15 of the said Regulation, the municipality shall by by-law provide that the amount specially charged on each lot set out in the roll is sufficient to raise that lot's share of the cost by a specified number of annual payments and that a special charge is imposed in each year on each lot equal to the amount of the payment payable in that year;

AND WHEREAS the local improvement work completed at 4185 Baseline Road, Windsor, has been completed at a final cost of Nine Thousand Six Hundred and Seventy-Two Dollars and Eighty Cents ($9,672.80);

AND WHEREAS the Regulation provides that local improvement charges imposed with respect to the work in accordance with the Regulation can be added to the tax roll and have priority lien status;

AND WHEREAS it is deemed desirable to pass the required by-law;

THEREFORE the Council of the Corporation of the City of Windsor (the "Corporation") enacts as follows:

1. That the provisions of Part III of the Regulation apply to the lots being benefitted from the local improvement work completed under By-Law 128-2026.

2. That annual special charges shall be imposed on such properties in each year as described in the City Treasurer certified local improvement roll attached hereto as Schedule "A" and forming part of this by-law (the "Roll").

3. That the amount of each annual payment shall be entered into the Roll by the City Treasurer.

4. That the annual payments for the work shall not extend beyond its expected lifetime.

5. The special charges imposed pursuant to this by-law shall have priority lien status in accordance with Section 1 of the *Municipal Act, 2001.*

6. That the estimated lifetime of the completed work shall not be less than twenty (20) years.

7. This by-law shall come into force and take effect on the day of the final passing thereof.

FRED FRANCIS, MAYOR

CITY CLERK

By signing this by-law on December 7, 2026, Mayor Fred Francis will not exercise the power to veto this by-law, and this by-law is deemed passed as of this date.

First Reading – December 7, 2026
Second Reading – December 7, 2026
Third Reading – December 7, 2026

SCHEDULE A
TO BY-LAW 179-2026

City Treasurer certified Local Improvement Roll

LOAN DATA ANALYSIS

[redacted]
4185 BASELINE RD
Windsor, ON N8V 0A2
090-010-10700-0001
PT LT 8 PL 1523 SANDWICH SOUTH PT 2 12R3462;
TECUMSEH
Being PIN # 75235 - 0090 (LT)

Enter values	
Loan amount	$ 9,672.80
Annual interest rate	5.86 %
Loan period in years	10
Number of payments per year	1
Start date of loan	12/31/26
Optional extra payments	$ -

Loan summary	
Scheduled payment	$ 1,305.52
Scheduled number of payments	10
Actual number of payments	10
Total early payments	$ -
Total interest	$ 3,382.40

☑ Early Payout ☑ Sewer Loan

AMORTIZATION SCHEDULE

Pmt No.	End of Period	Scheduled Balance	Scheduled Payment	Extra Payment	Total Payment	Principal Portion	Interest	Ending Balance	Cumulative Interest
1	12/31/2027	$ 9,672.80	$ 1,305.52	$ -	$ 1,305.52	738.69	$ 566.83	8,934.11	$ 566.83
2	12/31/2028	8,934.11	1,305.52	-	1,305.52	781.98	523.54	8,152.12	1,090.36
3	12/31/2029	8,152.12	1,305.52	-	1,305.52	827.81	477.71	7,324.32	1,568.08
4	12/31/2030	7,324.32	1,305.52	-	1,305.52	876.32	429.21	6,448.00	1,997.28
5	12/31/2031	6,448.00	1,305.52	-	1,305.52	927.67	377.85	5,520.33	2,375.14
6	12/31/2032	5,520.33	1,305.52	-	1,305.52	982.03	323.49	4,538.31	2,698.63
7	12/31/2033	4,538.31	1,305.52	-	1,305.52	1,039.58	265.94	3,498.73	2,964.57
8	12/31/2034	3,498.73	1,305.52	-	1,305.52	1,100.49	205.03	2,398.24	3,169.60
9	12/31/2035	2,398.24	1,305.52	-	1,305.52	1,164.98	140.54	1,233.25	3,310.14
10	12/31/2036	1,233.25	1,305.52	-	1,305.52	1,233.25	72.27	0.00	3,382.40

The calculated annual payment amount is spread over the number of installment payments you make for your property tax.

Certified as sufficient in accordance with O.Reg 586/06, Local Improvement Charges - Priority Lien Status

Janice Guthrie

Janice Guthrie
Commissioner Finance/City Treasurer

Item No. 13.2

BY-LAW NUMBER 180-2026

A BY-LAW TO ESTABLISH LANDS AS A PUBLIC HIGHWAY KNOWN AS CALIFORNIA AVENUE IN THE CITY OF WINDSOR

Passed the 7th day of December, 2026.

WHEREAS the lands described in Schedule "A" annexed hereto and forming part of this by-law are vested in The Corporation of the City of Windsor.

AND WHEREAS it is deemed expedient to establish the said lands hereinafter described as a public highway.

THEREFORE the Council of the Corporation of the City of Windsor enacts as follows:

1. That the lands described in said Schedule "A" annexed hereto are established as a public highway known as **CALIFORINA AVENUE**.

2. That this by-law shall come into force and take effect after the final passing thereof on the day on which it is electronically registered in the Land Registry Office of Essex (12).

This by-law shall come into force and take effect on the day of the final passing thereof.

FRED FRANCIS, MAYOR

CITY CLERK

By signing this by-law on December 7, 2026, Mayor Fred Francis will not exercise the power to veto this by-law, and this by-law is deemed passed as of this date.

First Reading – December 7, 2026
Second Reading – December 7, 2026
Third Reading – December 7, 2026

SCHEDULE "A"
TO BY-LAW 180-2026

PART LOT 30 S/S RAILWAY ST PLAN 50 DESIGNATED AS PART 1 PLAN 12R25852; CITY OF WINDSOR
Part of PIN No. 01232-0580 (LT)
California Avenue, Windsor

PART ALLEY BLOCK A PLAN 50 (CLOSED BY CE469441) S/S RAILWAY STREET DESIGNATED AS PART 2 12R24612; CITY OF WINDSOR
PIN No. 01232-0576 (LT)
California Avenue, Windsor

PART ALLEY BLOCK A (CLOSED BY CE469441) PLAN 50 S/S RAILWAY STREET DESIGNATED AS PART 7 PLAN 12R25852; CITY OF WINDSOR
Part of PIN No. 01232-0590 (LT)
California Avenue, Windsor

PART LOTS 1 & 2 BLOCK A PLAN 50 DESIGNATED AS PART 10 PLAN 12R25852; CITY OF WINDSOR
Part of PIN No. 01232-0586 (LT)
California Avenue, Windsor

PART LOTS 9 TO 25 INCLUSIVE BLOCK A PLAN 50 DESIGNATED AS PART 3 PLAN 12R25852; CITY OF WINDSOR
Part of PIN No. 01232-0581 (LT)
California Avenue, Windsor

PART LOTS 26 & 27 BLOCK A PLAN 50 DESIGNATED AS PART 11 PLAN 12R25852; CITY OF WINDSOR
PIN No. 01232-0588 (LT)
California Avenue, Windsor

PART LOT 28 BLOCK A PLAN 50 DESIGNATED AS PART 6 PLAN 12R25852; CITY OF WINDSOR
PIN No. 01232-0582 (LT)
California Avenue, Windsor

PART LOTS 28, 29 AND 30 BLOCK “A” PLAN 50 DESIGNATED AS PART 12 ON PLAN 12R25852; CITY OF WINDSOR
PIN No. 01232-0593 (LT)
California Avenue, Windsor

PART LOTS 30 TO 35 INCLUSIVE BLOCK A PLAN 50 DESIGNATED AS PART 14 PLAN 12R25852; CITY OF WINDSOR
PIN No. 01232-0577 (LT)
California Avenue, Windsor

PART LOTS 36, 37 & 38 BLOCK A PLAN 50 DESIGNATED AS PART 18 PLAN 12R25852; CITY OF WINDSOR
PIN No. 01232-0584 (LT)
California Avenue, Windsor

PART LOTS 38 TO 50 INCLUSIVE BLOCK A PLAN 50; PART LOTS 1 TO 11 INCLUSIVE BLOCK B PLAN 50 AND PART MARENTETTE ST. (CLOSED BY R1004252) PLAN 50 DESIGNATED AS PARTS 15, 16 & 17 PLAN 12R25852 SUBJECT TO AN EASEMENT AS IN R1004252; CITY OF WINDSOR
PIN No. 01232-0578 (LT)
California Avenue, Windsor

Item No. 13.3

BY-LAW NUMBER 181-2026

A BY-LAW TO AMEND THE STORMWATER CHARGE BY-LAW IN THE CITY OF WINDSOR

Passed the 7th day of December, 2026.

WHEREAS on November 25, 2024 council passed By-law 171-2024 being a By-law to Impose Stormwater Charges in the City of Windsor, also referred to as the Stormwater Charge By-law.

AND WHEREAS on November 24, 2025, council passed By-law 186-2025 amending the Stormwater Charge By-law.

AND WHEREAS it is deemed expedient to further amend the said Stormwater Charge By-law

THEREFORE the Council of the Corporation of the City of Windsor enacts as follows:

1. That the following definitions be added to Section 1 of the said By-law:

   *"**Farm Property**" means a property that is designated by MPAC as a land use property code in the 200 (Farm) Series and is not connected to a municipal Storm Sewer.*

   *"**MPAC**" means the Municipal Property Assessment Corporation.*

   *"**Regional Guidelines Credit**" means the credit provided in Section 16 of the By-law.*

   *"**WERSM**" means the Windsor/Essex Region Stormwater Manual*

2. That the definition of "**Cemetery**" in the said By-law be deleted and replaced with the following:

   ***"Cemetery"** means a property designated by MPAC as land use property code of 702 (Cemetery) or 703 (Cemetery with non-internment services).*

3. That the definition of "**Place of Worship**" in the said By-law be deleted and replaced with the following:

   *"**Place of Worship**" means a property designated by MPAC as land use property code of 314 (clergy residence), or 700 (Place of worship - with a clergy residence) or 701 (Place of Worship - without a clergy residence).*

4. That the definition of "**Stormwater Charge Credit**" in the said By-law be deleted and replaced with the following:

   *"**Stormwater Charge Credit**" means a reduction in Stormwater Charges for certain qualifying Property Owners issued under the Credit Program or through the Regional Guidelines Credit, as the case may be.*

5. Section 2 of the By-law be amended by adding the following:

   Schedule "C" contains a list of exemptions for the Stormwater Charge established herein.

6. The By-law be amended by adding the Subheading **REGIONAL GUIDELINES CREDIT** following Section 15.

7. Section 16 of the By-law be deleted and replaced with the following:

16. Properties that have implemented approved stormwater management measures through a development application process in accordance with the WERSM standards to the satisfaction of the City Engineer are eligible for credit under this section known as the "Regional Guidelines Credit" as setout herein.

(1) *The Regional Guidelines Credit shall be a credit of up to a cumulative total of 15%, consisting of the following amounts, to be determined to the satisfaction of the City Engineer:*

a. *5% Quality Control Credit for a Property that achieves Normal Protection (70% Total Suspended Solids removal or greater) as set out in the WERSM standards; and*

b. *5% Partial Quantity Control Credit for properties that meet the WERSM standards for quantity control on a portion of the Property; or*

c. *10% Full Quantity Control Credit for properties that meet the WERSM standards for quantity control for the entire Property*

(2) *A Property proceeding through a development application process will be reviewed annually to determine whether they meet the conditions for the Regional Guidelines Credit, and a Stormwater Charge Credit Application is not required.*

(3) *If approved, the Regional Guidelines Credit will be applied to the later of (i) January 1st of the next calendar year or (ii) the date the building permit associated with the development application was completed. Where a property is assessed outside of the annual review process and is determined to be eligible for the Regional Guidelines Credit, said credit would be applied retroactively to the later of (i) January 1st of the then-current calendar year or (ii) the date the building permit associated with the development application was completed.*

(4) *The Regional Guidelines Credit shall be mutually exclusive with all other credits under the Credit Program.*

8. Schedule "C" to the said By-law be deleted and replaced with the Schedule "C" attached hereto.

This Amending By-law shall come into force and effect on January 1, 2027.

FRED FRANCIS, MAYOR

CITY CLERK

By signing this by-law on December 7, 2026, Mayor Fred Francis will not exercise the power to veto this by-law, and this by-law is deemed passed as of this date.

First Reading – December 7, 2026
Second Reading – December 7, 2026
Third Reading – December 7, 2026

SCHEDULE "C"
TO BY-LAW 181-2026
EXEMPT PROPERTIES

Property Type	**Amount of Exemption**
Property owned by District School Board(s) and School Authorities (Section 58 of the Education Act, R.S.O., 1990)	100%
Place of Worship	60%
Cemetery	60%
Farm Property	100%

Item No. 13.4

BY-LAW NUMBER 182-2026

A BY-LAW TO AUTHORIZE SPECIAL CHARGES TO BE IMPOSED ON LOTS ON WHICH HAVE HAD LOCAL IMPROVEMENT WORK COMPLETED UNDER BY-LAW 143-2026 ON OCTOBER 22, 2026, IN THE CITY OF WINDSOR

Passed the 7th day of December, 2026.

WHEREAS section 36.14 of the *Ontario Regulation 586/06*, made under the *Municipal Act, 2001* (the "Regulation"), provides that after the treasurer of the municipality has certified the local improvement roll under section 36.11(2) or 36.15 of the said Regulation, the municipality shall by by-law provide that the amount specially charged on each lot set out in the roll is sufficient to raise that lot's share of the cost by a specified number of annual payments and that a special charge is imposed in each year on each lot equal to the amount of the payment payable in that year;

AND WHEREAS the local improvement work completed at 1410 Northway Avenue, Windsor, has been completed at a final cost of Nineteen Thousand Five Hundred Forty-Nine Dollars ($19,549.00);

AND WHEREAS the Regulation provides that local improvement charges imposed with respect to the work in accordance with the Regulation can be added to the tax roll and have priority lien status;

AND WHEREAS it is deemed desirable to pass the required by-law;

THEREFORE the Council of the Corporation of the City of Windsor enacts as follows:

1. That the provisions of Part III of the Regulation apply to the lots being benefitted from the local improvement work completed under By-Law 143-2026.

2. That annual special charges shall be imposed on such properties in each year as described in the City Treasurer certified local improvement roll attached hereto as Schedule "A" and forming part of this by-law (the "Roll").

3. That the amount of each annual payment shall be entered into the Roll by the City Treasurer.

4. That the annual payments for the work shall not extend beyond its expected lifetime.

5. The special charges imposed pursuant to this by-law shall have priority lien status in accordance with Section 1 of the *Municipal Act, 2001.*

6. That the estimated lifetime of the completed work shall not be less than twenty (20) years.

7. This by-law shall come into force and take effect on the day of the final passing thereof.

FRED FRANCIS, MAYOR

CITY CLERK

By signing this by-law on December 7, 2026, Mayor Fred Francis will not exercise the power to veto this by-law, and this by-law is deemed passed as of this date.

First Reading – December 7, 2026
Second Reading – December 7, 2026
Third Reading – December 7, 2026

SCHEDULE "A"
TO BY-LAW 182-2026

City Treasurer certified Local Improvement Roll

LOAN DATA ANALYSIS

THE CITY OF WINDSOR
ONTARIO, CANADA

[redacted]
1410 NORTHWAY AVE
Windsor, ON N9B 3L7
080-650-13500-0000
LT 491 PL 1014 SANDWICH WEST; LT 492 PL 1014 SANDWICH WEST; LT 493 PL 1014, SANDWICH WEST; WINDSOR
Being PIN # 01212 - 0381 (LT)

Enter values	
Loan amount	$ 19,549.00
Annual interest rate	8.52 %
Loan period in years	20
Number of payments per year	1
Start date of loan	12/31/26
Optional extra payments	$ -

Loan summary	
Scheduled payment	$ 2,068.77
Scheduled number of payments	20
Actual number of payments	20
Total early payments	$ -
Total interest	$ 21,826.43

☐ Early Payout ☑ Sewer Loan

AMORTIZATION SCHEDULE

Pmt No.	End of Period	Scheduled Balance	Scheduled Payment	Extra Payment	Total Payment	Principal Portion	Interest	Ending Balance	Cumulative Interest
1	12/31/2027	$ 19,549.00	$ 2,068.77	$ -	$ 2,068.77	403.20	$ 1,665.57	19,145.80	$ 1,665.57
2	12/31/2028	19,145.80	2,068.77	-	2,068.77	437.55	1,631.22	18,708.25	3,296.80
3	12/31/2029	18,708.25	2,068.77	-	2,068.77	474.83	1,593.94	18,233.43	4,890.74
4	12/31/2030	18,233.43	2,068.77	-	2,068.77	515.28	1,553.49	17,718.14	6,444.23
5	12/31/2031	17,718.14	2,068.77	-	2,068.77	559.19	1,509.59	17,158.96	7,953.81
6	12/31/2032	17,158.96	2,068.77	-	2,068.77	606.83	1,461.94	16,552.13	9,415.76
7	12/31/2033	16,552.13	2,068.77	-	2,068.77	658.53	1,410.24	15,893.60	10,826.00
8	12/31/2034	15,893.60	2,068.77	-	2,068.77	714.64	1,354.13	15,178.96	12,180.13
9	12/31/2035	15,178.96	2,068.77	-	2,068.77	775.52	1,293.25	14,403.44	13,473.38
10	12/31/2036	14,403.44	2,068.77	-	2,068.77	841.60	1,227.17	13,561.84	14,700.55
11	12/31/2037	13,561.84	2,068.77	-	2,068.77	913.30	1,155.47	12,648.54	15,856.02
12	12/31/2038	12,648.54	2,068.77	-	2,068.77	991.12	1,077.66	11,657.42	16,933.68
13	12/31/2039	11,657.42	2,068.77	-	2,068.77	1,075.56	993.21	10,581.86	17,926.89
14	12/31/2040	10,581.86	2,068.77	-	2,068.77	1,167.20	901.57	9,414.67	18,828.47
15	12/31/2041	9,414.67	2,068.77	-	2,068.77	1,266.64	802.13	8,148.03	19,630.60
16	12/31/2042	8,148.03	2,068.77	-	2,068.77	1,374.56	694.21	6,773.47	20,324.81
17	12/31/2043	6,773.47	2,068.77	-	2,068.77	1,491.67	577.10	5,281.79	20,901.91
18	12/31/2044	5,281.79	2,068.77	-	2,068.77	1,618.76	450.01	3,663.03	21,351.92
19	12/31/2045	3,663.03	2,068.77	-	2,068.77	1,756.68	312.09	1,906.35	21,664.01
20	12/31/2046	1,906.35	2,068.77	-	1,906.35	1,743.93	162.42	0.00	21,826.43

The calculated annual payment amount is spread over the number of installment payments you make for your property tax.

Certified as sufficient in accordance with O.Reg 586/06, Local Improvement Charges - Priority Lien Status

Janice Guthrie

Janice Guthrie
Commissioner Finance/City Treasurer

Item No. 13.5

BY-LAW NUMBER 183-2026

A BY-LAW TO AMEND BY-LAW NUMBER 9243, BEING A BY-LAW TO CLOSE, STOP UP AND CONVEY PART OF THE NORTH/SOUTH ALLEY EAST OF TOURANGEAU, FROM GUY STREET NORTHERLY, CITY OF WINDSOR

Passed the 7th day of December, 2026.

WHEREAS it is deemed expedient to amend By-law Number 9243 passed on the 21st day of December, 1987, and registered on title on January 11, 1988, as Instrument No. R1034771 (the "By-law");

THEREFORE the Council of the Corporation of the City of Windsor enacts as follows:

1. By **DELETING** Paragraph 3 in its entirety and **INSERTING** the following in its place:

    3. That the lands described in Schedule "A" hereto **BE CONVEYED** to the abutting property owners, in a manner deemed appropriate by the City Solicitor, subject to easements, subject to being accepted in the City's standard form and in accordance with the City's standard practice, being granted to Cogeco Connexion Inc., ENWIN Utilities Ltd., and Managed Network System Inc. ("MNSi") for the installation, repairs, and maintenance of their facilities therein.

2. This by-law shall come into force and take effect on the day upon which it is registered in the Land Registry Office for the County of Essex (No.12).

FRED FRANCIS, MAYOR

CITY CLERK

By signing this by-law on December 7, 2026, Mayor Fred Francis will not exercise the power to veto this by-law, and this by-law is deemed passed as of this date.

First Reading – December 7, 2026
Second Reading – December 7, 2026
Third Reading – December 7, 2026

SCHEDULE "A"
TO BY-LAW 183-2026

Alley Registered Plan 1223, Ford City, closed by R1034771 abutting Lots 211 and 212, Registered Plan 1099; s/t R1034771; Windsor

Being all of PIN 01118-0238 (LT)

City of Windsor
County of Essex

BY-LAW NUMBER 184-2026

A BY-LAW TO AMEND BY-LAW NUMBER 3091, BEING A BY-LAW TO CLOSE THE NORTH-SOUTH ALLEY NEXT WEST OF ROSSINI BOULEVARD ABUTTING LOTS 22 TO 29, INCLUSIVE, ACCORDING TO REGISTERED PLAN 813, AND THE EAST-WEST ALLEY NEXT SOUTH OF WYANDOTTE STREET FROM ROSSINI BOULEVARD TO GEORGE AVENUE PARK, CITY OF WINDSOR

Passed the 7th day of December, 2026.

WHEREAS it is deemed expedient to amend By-law Number 3091 passed on the 24th day of October, 1966, and registered on title on October 28, 1966, as Instrument No. R370874 (the "By-law");

THEREFORE the Council of the Corporation of the City of Windsor enacts as follows:

1. By **DELETING** paragraph 2 in its entirety and **INSERTING** the following in its place:

   2. That each of the persons whose land abuts upon any of the stopped up parts of the said alley shall have the right to purchase that part thereof upon which their land abuts subject to the following:

      a) Easements, subject to being accepted in the City's standard form and in accordance with the City's standard practice, being granted to Cogeco Connexion Inc., ENWIN Utilities Ltd., and Managed Network System Inc., ("MNSi"), for the installation, repairs and maintenance of their facilities therein.

      b) That Conveyance Cost **BE SET** as follows:

      $1.00 plus HST (if applicable), together with the deed preparation fee, and proportionate share of the survey costs, as invoiced to the City of Windsor by an Ontario Land Surveyor for land abutting properties zoned RD1.1.

2. This by-law shall come into force and take effect on the day upon which it is registered in the Land Registry Office for the County of Essex (No.12).

FRED FRANCIS, MAYOR

CITY CLERK

By signing this by-law on December 7, 2026, Mayor Fred Francis will not exercise the power to veto this by-law, and this by-law is deemed passed as of this date.

First Reading – December 7, 2026
Second Reading – December 7, 2026
Third Reading – December 7, 2026

SCHEDULE “A”
TO BY-LAW 184-2026

Alley Registered Plan 813, Ford City, closed by R370874 abutting Lots 22 to 29, Registered Plan 813, except Part 4, 12R8164, R671213; Windsor

Being all of PIN (LT) 01097-0807

City of Windsor
County of Essex

Item No. 13.7

BY-LAW NUMBER 185-2026

A BY-LAW TO AUTHORIZE SPECIAL CHARGES BEING IMPOSED ON LOTS OF CONSENTING PROPERTY OWNERS UPON WHICH THE WORK COMPLETED UNDER BY-LAW 151-2020 ON BASELINE ROAD, FROM SEVENTH CONCESSION ROAD TO EIGHTH CONCESSION ROAD, IN THE CITY OF WINDSOR

Passed the 7th day of December, 2026.

WHEREAS Section 30 of the Ontario Regulation 586/06: *Local Improvement Charges – Priority Lien Status* ("O. Reg 586/06") made under *Municipal Act*, SO 2001, c.25 (the "Act") provides that after the Treasurer of The Corporation of the City of Windsor has certified the local improvement roll under Section 21 or 29 of O. Reg 586/06 (the "Roll"), The Corporation of the City of Windsor shall by by-law provide that: (a) the amount specially charged on each lot set out in the Roll shall be sufficient to raise that lot's share of the cost by a specified number of equal annual payments; and (b) a special charge shall be imposed in each year on each lot equal to the amount of the payment payable in that year.

AND WHEREAS the local improvement work completed pursuant to By-law 151-2020 has been completed at a final cost of $1,803,617.64.

AND WHEREAS it is deemed desirable to pass the required by-law imposing a special charge.

THEREFORE the Council of the Corporation of the City of Windsor enacts as follows:

1. That the provisions of Section 30 of O. Reg 586/06 apply to the lots directly abutting on or immediately being benefited from the local improvement work completed under By-law 151-2020, and that annual special charges shall be imposed on such lots in each year as described in the Roll certified by the City Treasurer and attached hereto as Schedule "A" and forming part of this by-law.

2. Notwithstanding the foregoing, the City Treasurer may allow all or the remaining annual payment of special charges to be commuted for a single payment equal to the present value of the annual payments and, for the purpose of calculating the present value, the City Treasurer shall use the rate of interest the City Treasurer considers appropriate.

3. The special charges imposed by this by-law shall have priority lien status as described in Section 1 of the Act.

4. That the City's share of the cost of the said work shall be charged against all of the lands in the City of Windsor.

5. This by-law shall come into force and take effect on the day of the final passing thereof.

FRED FRANCIS, MAYOR

CITY CLERK

By signing this by-law on December 7, 2026, Mayor Fred Francis will not exercise the power to veto this by-law, and this by-law is deemed passed as of this date.

First Reading – December 7, 2026
Second Reading – December 7, 2026
Third Reading – December 7, 2026

Local Improvement Special Assessment Roll
Sanitary Sewer, Sanitary PDC & Restoration
Project: **Baseline Road**
From: **7th Concession Road**
To: **8th Concession Road**

Item Number	Property Address	Roll Number	Legal Description	Mailing Address		Frontage (ft)	Frontage (m)	Flankage (m)	Adjustments (m)	Assessible Frontage for Residents (m)	Total Commuted Charge - Sanitary Sewer	Total Commuted Charge - Sanitary PDC	Total Commuted Charge	Total Annual Charge* (10-Yr)	Total Annual Charge** (20-Yr)
1	2955 Cabana Road East	090-010-02600-0000	CON 7 GORE 17 WPT;PT BASE LINE RD (CLOSED);RP 12R17753 PART 1; CORNER;85116.00SF 608.20FR	9688 CHESTNUT DR	WINDSOR ON N8R 1G8	0.00	0.00	195.82	-165.82	30.00	$7,029.68	$5,894.56	$12,924.24	$1,722.86	~~$1,350.83~~
2	3155 Cabana Road East	090-010-02700-0000	CON 7 PT GORE LOT 17;RP 12R7351 PART 1 PART 2; ON ANG; 1.20AC 210.61FR	303 GRANADA AVE	WINDSOR ON N9E 1M7	221.03	67.37	0.00	-37.37	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
3	3245 Cabana Road East	090-010-02800-0000	CON 7 PT LOT GORE 17;RP 12R7351 PART 3 PART 4;FORM 2 ON FILE 100% SEPARATE; ON ANG; 1.50AC 210.62FR	RR 1 3245 CABANA RD E	WINDSOR ON N8V 0A5	221.03	67.37	0.00	-37.37	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
4	3325 Cabana Road East	090-010-02900-0000	CON 7 GORE 17 WPT; ON ANG; 0.99AC 120.25FR	3325 CABANA RD E	WINDSOR ON N9A 6J3	125.30	38.19	0.00	-8.19	30.00	$7,029.68	$8,841.84	$15,871.52	$2,115.75	~~$1,658.88~~
5	3393 Cabana Road East (3380,3410 Baseline Road)	090-010-03000-0000	CON 7 GORE 17 WPT;RP 12R8920 PARTS 1 TO 3; 2.08AC 212.00FR 427.11D	1065 WAVERLY ST	WINDSOR ON N8X 4X1	220.34	67.16	0.00	-37.16	30.00	$7,029.68	$8,841.84	$15,871.52	$2,115.75	~~$1,658.88~~
6	3460 Baseline Road	090-010-07400-0000	CON 7 PT GORE LOT 17;RP 12R8956 PART 2; ON ANG; 102.46FR 202.80D	RR 1 3500 BASELINE RD	WINDSOR ON N9A 6J3	102.46	31.23	0.00	-1.23	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
7	3500 Baseline Road	090-010-07300-0000	CON 7 GORE 17 PT; ON ANG; 91.30FR	RR 1 STN A 3500 BASELINE RD	WINDSOR ON N9A 6J3	91.30	27.83	0.00	0.00	27.83	$6,520.79	$2,947.28	$9,468.06	$1,262.14	~~$989.60~~
8	3520 Baseline Road	090-010-07200-0000	CON 7 GORE 17 WPT; ON ANG; 89.00FR	3520 BASELINE RD	WINDSOR ON N9A 6J3	89.00	27.13	0.00	0.00	27.13	$6,356.52	$2,947.28	$9,303.80	$1,240.24	~~$972.43~~
9	3530 Baseline Road	090-010-07100-0000	CON 7; PT LOT 17; ON ANG	3530 BASELINE RD	WINDSOR ON N8V 0A3	85.60	26.09	0.00	0.00	26.09	$6,113.68	$2,947.28	$9,060.96	$1,207.87	~~$947.05~~
10	3550 Baseline Road	090-010-07000-0000	CON 7 GORE 17 WPT; ON ANG; 81.42FR	RR 1 STN A 3550 BASELINE RD	WINDSOR ON N9A 6J3	81.42	24.82	0.00	0.00	24.82	$5,815.14	$2,947.28	$8,762.42	$1,168.07	~~$915.84~~
11	3570 Baseline Road	090-010-06900-0000	CON 7 GORE 17 WPT; ON ANG; 78.25FR	RR 1 3570 BASELINE RD	WINDSOR ON N9A 6J3	78.25	23.85	0.00	0.00	23.85	$5,588.73	$2,947.28	$8,536.01	$1,137.89	~~$892.18~~
12	3640 Baseline Road	090-010-06800-0000	CON 7 GORE 17 WPT; IR; ON ANG; 75.42FR	RR 1 3640 BASELINE RD	WINDSOR ON N9A 6J3	75.42	22.99	0.00	0.00	22.99	$5,386.61	$2,947.28	$8,333.89	$1,110.95	~~$871.05~~
13	3664 Baseline Road	090-010-06700-0000	CON 7 GORE 17 WPT;RP 12R6362 PART 2; ON ANG; 73.33FR	RR 1 3664 BASELINE RD	WINDSOR ON N9A 6J3	73.33	22.35	0.00	0.00	22.35	$5,237.34	$2,947.28	$8,184.62	$1,091.05	~~$855.45~~
14	3676 Baseline Road	090-010-06600-0000	CON 7 GORE 17 WPT;RP 12R6362 PART 1; L-SHPD; 72.34FR	3676 BASELINE RD	WINDSOR ON N8V 0A3	72.34	22.05	0.00	0.25	22.30	$5,225.21	$2,947.28	$8,172.49	$1,089.43	~~$854.18~~
15	3716 Baseline Road	090-010-06500-0000	CON 7 GORE 17 WPT; NRS-FR; 1.20AC 164.00FR	3716 BASELINE RD	WINDSOR ON N9A 6J3	164.00	49.99	0.00	-19.99	30.00	$7,029.68	$5,894.56	$12,924.24	$1,722.86	~~$1,350.83~~
16	3760 Baseline Road	090-010-06400-0000	CON 7 PT EPT GORE LOT 17;RP 12R3661 PART 1; NRS-FR; 76.31FR	RR 1 3760 BASELINE RD	WINDSOR ON N9A 6J3	76.31	23.26	0.00	0.00	23.26	$5,450.18	$2,947.28	$8,397.46	$1,119.42	~~$877.70~~
17	0 Cabana Road East	090-010-04400-0000	CON 7 GORE 17 EPT;RP 12R3661 PARTS 2 3 4 & 6; L-SHPD; 3.00AC 258.85FR	3735 CABANA RD E	WINDSOR ON N9A 6J3	20.00	6.10	0.00	23.90	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
18	3770 Baseline Road	090-010-06300-0000	CON 7 PT E PT GORE LOT 17;RP 12R3661 PART 5;16762.50SF 111.75FR 150.00D	3770 BASELINE RD	WINDSOR ON N9A 6J3	111.75	34.06	0.00	-4.06	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
19	3800 Baseline Road	090-010-06200-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 1; IRREG; 98.43FR 208.00D	RR 1 3800 BASELINE RD	WINDSOR ON N9A 6J3	98.43	30.00	0.00	0.00	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
20	3850 Baseline Road	090-010-06100-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 2; IRREG; 98.43FR 208.00D	RR 1 3850 BASELINE RD	WINDSOR ON N9A 6J3	98.43	30.00	0.00	0.00	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
21	3900 Baseline Road	090-010-06000-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 3;20072.00SF 96.50FR 208.00D	3900 BASELINE RD	WINDSOR ON N9A 6J3	96.50	29.41	0.00	0.00	29.41	$6,892.18	$2,947.28	$9,839.46	$1,311.65	~~$1,028.41~~
22	3950 Baseline Road	090-010-05900-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 4; IRREG; 98.43FR 208.00D	3950 BASELINE RD	WINDSOR ON N9A 6J3	98.43	30.00	0.00	0.00	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
23	4020 Baseline Road	090-010-05800-0000	CON 7 PT GORE LOT 17;RP 12R12847 PARTS 5 & 10; IRREG; 87.05FR	RR 1 4020 BASELINE RD	WINDSOR ON N9A 6J3	87.05	26.53	0.00	0.00	26.53	$6,217.24	$2,947.28	$9,164.52	$1,221.68	~~$957.87~~
24	4030 Baseline Road	090-010-05700-0000	CON 7 PT GORE LOT 17;RP 12R12847 PARTS 11 & 12;26752.96SF 128.62FR 208.00D	RR 1 4030 BASELINE RD	WINDSOR ON N9A 6J3	128.62	39.20	0.00	-9.20	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
25	4070 Baseline Road	090-010-05600-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 6;20072.00SF 96.50FR 208.00D	4070 BASELINE RD	WINDSOR ON N8V 0A8	96.50	29.41	0.00	0.00	29.41	$6,892.18	$2,947.28	$9,839.46	$1,311.65	~~$1,028.41~~
26	4100 Baseline Road	090-010-05500-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 7;20473.44SF 98.43FR 208.00D	RR 1 4100 BASELINE RD	WINDSOR ON N9A 6J3	98.43	30.00	0.00	0.00	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
27	4130 Baseline Road	090-010-05400-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 8;20072.00SF 96.50FR 208.00D	4130 BASELINE RD	TECUMSEH ON N9A 6J3	96.50	29.41	0.00	0.00	29.41	$6,892.18	$2,947.28	$9,839.46	$1,311.65	~~$1,028.41~~
28	4160 Baseline Road	090-010-05300-0000	CON 7 PT GORE LOT 17;RP 12R12847 PART 9;20072.00SF 96.50FR 208.00D	4160 BASELINE RD	WINDSOR ON N9A 6J3	96.50	29.41	0.00	0.00	29.41	$6,892.18	$2,947.28	$9,839.46	$1,311.65	~~$1,028.41~~
29	4475 Baseline Road	090-010-11200-0000	CON 7 N PT LOT 16 PLAN 1523;L EPT 10; CORNER; 80.00FR 115.00D	4475 8TH CONCESSION	MAIDSTONE ON N0R 1K0	80.00	24.38	0.00	0.00	24.38	$5,713.72	$2,947.28	$8,661.00	$1,154.55	~~$905.24~~
30	4441 Baseline Road	090-010-11100-0000	CON 10 N PT LOT 16 PLAN;1523 L MID PT 10; 8970.00SF 78.00FR 115.00D	RR 1 4441 BASELINE RD	WINDSOR ON N9A 6J3	78.00	23.77	0.00	0.00	23.77	$5,570.88	$2,947.28	$8,518.16	$1,135.51	~~$890.31~~
31	4489 Baseline Road	090-010-11000-0000	CON 7 N PT LOT 16;PLAN 1523 W PT LOT 10;12650.00SF 110.00FR 115.00D	RR 1 4489 BASELINE RD	WINDSOR ON N9A 6J3	110.00	33.53	0.00	-3.53	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
32	4245 Baseline Road	090-010-10800-0000	PLAN 1523 LOT 9; ON ANG; 129.00FR	RR 1 4245 BASELINE RD	WINDSOR ON N9A 6J3	129.00	39.32	0.00	-9.32	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
33	4185 Baseline Road	090-010-10700-0000	PLAN 1523 E PT LOT 8 R-P;RP 12R3462 PART 2; ON ANG; 75.00FR	4185 BASELINE RD	WINDSOR ON N8V 0A2	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
34	4175 Baseline Road	090-010-10600-0000	PLAN 1523 W PT LOT 8;RP 12R3462 PART 1; ON ANG; 75.00FR	4175 BASELINE RD	WINDSOR ON N8V 0A2	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
35	4145 Baseline Road	090-010-10500-0000	CON 7 N PT LOT 16 PLAN 1523;LOT 7; ON ANG; 150.00FR	4145 BASELINE RD	WINDSOR ON N8V 0A2	150.00	45.72	0.00	-15.72	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
36	4105 Baseline Road	090-010-10400-0000	PLAN 1523 E PT LOT 6;RP 12R8769 PART 2; ON ANG; 75.00FR	RR 1 4105 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
37	4095 Baseline Road	090-010-10300-0000	CON 7 N PT LOT 16;PLAN 1523 PT W PT LOT 6;RP 12R8769 PART 1; IRREG; 75.00FR	4095 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
38	4085 Baseline Road	090-010-10200-0000	PLAN 1523 LOT 5;RP 12R6237 PART 2; ON ANG; 75.00FR	RR 1 4085 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
39	4055 Baseline Road	090-010-10100-0000	CON 7 N PT LOT 16;PLAN 1523 PT LOT 5;RP 12R6237 PART 1; ON ANG; 75.00FR	RR 1 4055 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
40	4035 Baseline Road	090-010-10000-0000	PLAN 1523 W PT LOT 4;RP 12R5322 PART 2; ON ANG; 0.34AC 75.00FR	4035 BASELINE RD	WINDSOR ON N8V 0A2	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
41	3985 Baseline Road	090-010-09900-0000	CON 7 N PT LOT 16;PLAN 1523 PT LOT 4;RP 12R5322 PART 1; ON ANG; 0.33AC 75.00FR	3985 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
42	3965 Baseline Road	090-010-09800-0000	PLAN 1523 LOT 3; ON ANG; 150.00FR	1952 RICHARDSON RD	NANAIMO BC V9X 1C1	150.00	45.72	0.00	-15.72	30.00	$7,029.68	$5,894.56	$12,924.24	$1,722.86	~~$1,350.83~~
43	3915 Baseline Road	090-010-09700-0000	CON 7 N PT LOT 16 PLAN 1523;LOT 2; ON ANG; 150.00FR	7066 SMITH INDUSTRIAL DR	AMHERSTBURG ON N0R 1J0	150.00	45.72	0.00	-15.72	30.00	$7,029.68	$5,894.56	$12,924.24	$1,722.86	~~$1,350.83~~
44	3855 Baseline Road	090-010-09600-0000	CON 7 PT LOT 16;PLAN 1523 PT LOT 1;RP 12R10105 PART 2; ON ANG; 0.33AC 75.00FR 186.73D	RR 1 3855 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
45	3825 Baseline Road	090-010-09500-0000	PLAN 1523 PT LOT 1;RP 12R10105 PART 1; ON ANG;17175.00SF 75.00FR	RR 1 3825 BASELINE RD	WINDSOR ON N9A 6J3	75.00	22.86	0.00	0.00	22.86	$5,356.61	$2,947.28	$8,303.89	$1,106.95	~~$867.92~~
46	3765 Baseline Road	090-010-09400-0000	PLAN 1519 LOT 20; IR; ON ANG; 0.67AC 85.00FR	RR 1 3765 BASELINE RD	WINDSOR ON N9A 6J3	85.00	25.91	0.00	0.00	25.91	$6,070.83	$2,947.28	$9,018.11	$1,202.16	~~$942.57~~
47	3745 Baseline Road	090-010-09300-0000	PLAN 1519 LOT 19; ON ANG; 0.78AC 100.42FR	3745 BASELINE RD	WINDSOR ON N8V 0A2	100.42	30.61	0.00	-0.61	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~

48	3685 Baseline Road	090-010-09200-0000	PLAN 1519 LOT 18; ON ANG; 0.84AC 101.04FR	RR 1 STN A 3685 BASELINE RD	WINDSOR ON N8V 0A2	101.04	30.80	0.00	-0.80	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
49	3665 Baseline Road	090-010-09100-0000	PLAN 1519 LOT 17; ON ANG; 0.86AC 100.00FR	RR 1 3665 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
50	3635 Baseline Road	090-010-09000-0000	PLAN 1519; PT LOT 16; RP 12R27664; PART 2	3635 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
51	3605 Baseline Road	090-010-08900-0000	PLAN 1519 LOT 15; ON ANG; 0.86AC 100.00FR	3605 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
52	3567 Baseline Road	090-010-08800-0000	PLAN 1519 LOT 14; 0.87AC 100.00FR 378.00D	3567 BASELINE RD	WINDSOR ON N8V 0A2	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
53	3525 Baseline Road	090-010-08700-0000	PLAN 1519 LOT 13; 0.87AC 100.00FR 378.00D	RR 1 3525 BASELINE RD	WINDSOR ON N8V 0A2	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
54	3483 Baseline Road	090-010-08600-0000	PLAN 1519 LOT 12; 0.87AC 100.00FR 378.00D	RR 1 3483 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
55	3465 Baseline Road	090-010-08500-0000	PLAN 1519 LOT 11	3465 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
56	3415 Baseline Road	090-010-08350-0000	PLAN 1519; LOTS 9 & 10	3415 BASELINE RD	WINDSOR ON N8V 0A2	200.00	60.96	0.00	0.00	60.96	$14,284.31	$8,841.84	$23,126.14	$3,082.83	~~$2,417.13~~
57	3355 Baseline Road	090-010-08200-0000	PLAN 1519 LOT 8; IR; ON ANG; 0.92AC 100.00FR	3355 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
58	3325 Baseline Road	090-010-08100-0000	PLAN 1519 LOT 7; ON ANG; 0.98AC 100.00FR	3325 BASELINE RD	WINDSOR ON N8V 0A2	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
59	3277 Baseline Road	090-010-08000-0000	PLAN 1519 LOT 6; IR; ON ANG; 1.04AC 100.00FR	RR 1 3277 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
60	3255 Baseline Road	090-010-07900-0000	PLAN 1519 LOT 5; IR; ON ANG; 1.10AC 100.00FR	RR 1 3255 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
61	3225 Baseline Road	090-010-07800-0000	PLAN 1519 LOT 4; 1.13AC 100.00FR 492.00D	RR 1 3225 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
62	3185 Baseline Road	090-010-07700-0000	PLAN 1519 LOT 3; 1.13AC 100.00FR 492.00D	3185 BASELINE RD	WINDSOR ON N8V 0A2	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
63	3149 Baseline Road	090-010-07600-0000	PLAN 1519 LOT 2; 1.13AC 100.00FR 492.00D	3149 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
64	3095 Baseline Road	090-010-07500-0000	PLAN 1519 LOT 1; 1.13AC 100.00FR 492.00D	3095 BASELINE RD	WINDSOR ON N9A 6J3	100.00	30.48	0.00	-0.48	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
65	4100 7th Concession Road	090-010-02500-0000	CON 7 PT LOT 16;RP 12R16823 PART 2; 3.04AC 300.00FR 441.95D	2498 DOUGALL AVE	WINDSOR ON N8X 1T2	0.00	0.00	134.69	-104.69	30.00	$7,029.68	$2,947.28	$9,976.96	$1,329.98	~~$1,042.78~~
					SUM	**6487.73**	**1977.46**	**330.51**	**-469.55**	**1838.42**	**$430,784.12**	**$223,993.25**	**$654,777.37**	**$87,285.01**	~~**$68,436.87**~~
							Public ROW Frontage/Previously Serviced Properties			318.64					
							Properties not requiring servicing			94.79					
							Total Frontage			2251.85					

*Annual charge to be paid in ten (10) annual payments, annual charge includes 5.60% annual interest. The estimated lifetime of this work is not less than ten (10) years.
**Annual charge to be paid in twenty (20) annual payments, annual charge includes 8.35% annual interest. The estimated lifetime of this work is not less than twenty (20) years.

Certified as sufficient in accordance with O.Reg 586/06, Local Improvement Charges - Priority Lien Status

Janice Guthrie

Janice Guthrie
Commissioner Finance/City Treasurer

Item No. 13.8

BY-LAW NUMBER 186-2026

A BY-LAW TO CONFIRM PROCEEDINGS OF THE COUNCIL OF THE CORPORATION OF THE CITY OF WINDSOR AT ITS MEETING HELD ON THE 7TH DAY OF DECEMBER, 2026

Passed the 7th day of December, 2026.

WHEREAS it is deemed expedient that the proceedings of the Council of The Corporation of the City of Windsor at this meeting be confirmed and adopted by by-law;

THEREFORE the Council of the Corporation of the City of Windsor enacts as follows:

1. The action of the Council of The Corporation of the City of Windsor in respect to each recommendation contained in the Report/Reports of the Committees and the local Boards and Commissions and each motion and resolution passed and other action taken by the Council of The Corporation of The City of Windsor at this meeting is hereby adopted and confirmed as if all such proceedings were expressly in this by-law.

2. The Mayor and the proper officials of The Corporation of the City of Windsor are hereby authorized and directed to do all things necessary to give effect to the action of the Council of The Corporation of the City of Windsor referred to in the preceding section hereof.

3. The Mayor and the City Clerk are authorized and directed to execute all documents necessary in that behalf and to affix thereto the seal of The Corporation of the City of Windsor.

This by-law shall come into force and take effect on the day of the final passing thereof.

FRED FRANCIS, MAYOR

CITY CLERK

By signing this by-law on December 7, 2026, Mayor Fred Francis will not exercise the power to veto this by-law, and this by-law is deemed passed as of this date.

First Reading - December 7, 2026
Second Reading - December 7, 2026
Third Reading - December 7, 2026

Item No. 18.1

Council Directives: SCM 356/2026

Subject: Outstanding Council Directives as of Dec 7, 2026

Date	Resolution	Report No.	Portfolio	Action
2012-12-17	CR293/2012	16287	Corporate Services	That the report of the City Planner dated November 21, 2012 entitled "Exemption from Sandwich Demolition Control By-law 20-2007 — 508, 520, 540, 556, 570, 590, 604, 612, 615, 622, 623, 631, 639, 646, 663, 670, 673, 686, 704, 710, 718, 724, 730, 738, 744, 750, 753, 758-760, 759, 765, 764, 769, 772, 777, 778, 781, 784, and 790 Indian Road, 812 and 862 Mill Street, and 764, 770, 780 and 788 Rosedale Avenue" BE DEFERRED as requested by the Canadian Transit
2018-03-26	CR155/2018	C 52/2018	Economic Development	THAT City Council APPROVE all required expenditures to complete the deliverables of the demolition and development of 6700 Raymond Avenue, as per CR366/2017, and… That once the tender results are known that a report be submitted to City Council relative to the award of the contract and identifying a funding source for any projected funding shortfalls that may arise.
2018-09-17	CR503/2018	S 122/2018	Community Services	That the report of the Manager Parks Development, dated July 20, 2018, responding to CQ27-2017 regarding first responders signage for parks, BE RECEIVED for information; and,... That Administration BE DIRECTED to develop a wayfinding standards policy based on the results of the Little River Corridor wayfinding signage and markers, as a pilot project, to be brought to City Council for approval.
2020-11-09	CR553/2020	S 53/2020	Economic Development	That Administration BE REQUESTED to give notice of intention to designate the property located at 436 Askin Ave...and, That Administration REPORT BACK to Council regarding initiation of a Heritage Conservation District Area Study for this area; and, that the report include suggestions related to potential boundaries, optional designation of a Heritage Conservation District Study Area Bylaw, timing of the study and funding considerations.
2020-12-07	CR616/2020	C 54/2020	Finance	...That City Council INDICATES ITS INTENT that the future excess capacity identified in the Development Charges Background Study, dated November 5, 2020, prepared by Hemson Consulting Ltd., shall be paid for by development charges or other similar charges; ... That administration BE DIRECTED to report back at a high level on the economic impact and any perceived impacts on development if Council were to revisit eliminating the industrial exemption.
2021-03-29	CR119/2021	C 220/2020 & C 32/2021	Chief Administrative Officer	That the update from the Senior Manager of Facilities on the Corporate Security Plan and Risk Assessment BE RECEIVED; and further, That City Council APPROVE the hiring of one Temporary Coordinator of Security Services at an estimated cost at $122,314 to be charged to the Budget Stabilization Reserve, for the development of Corporate security policies, protocols, and a draft implementation plan with options for a centralized Security Division, with a report back to City Council at the 2022 Budget deliberations.

2021-07-26	CR363/2021	S 71/2021	Economic Development	That Report No. S 71/2021 updating City Council on the use and implementation of the Brownfield Redevelopment Community Improvement Plan (CIP) and tabling issues to be addressed as part of the CIP update BE RECEIVED for information; and, That the City Planner BE DIRECTED to consult with stakeholders regarding potential changes to the Brownfield
2021-10-04	CR429/2021	S 41/2020 & AI 7/2021 & AI 10/2021	Economic Development	That the report of the Senior Planner – Policy and Special Studies dated February 27, 2021 entitled “Closure of Part of Dodsworth Street, Between Kay Street and Malden Road, Between 5168 and 5180 Malden Road - Applicant: T. Fasan - SAS/5917 - Ward 1” BE REFERRED back to administration to allow administration the opportunity to work with the Applicant to come to an amenable resolution for everyone involved.
2022-04-25	CR184/2022	S 39/2022	Community Services	That the report of the Manager of Culture & Events dated March 15, 2022 entitled "City of Windsor Lancaster Bomber FM 212 Progress Report 2019-2021 – Ward 3" BE RECEIVED for information; and further, That Administration BE DIRECTED to report to City Council regarding a fundraising strategy, a plan for assembly of the aircraft, and options to display the aircraft to the public once the assembly portion has been completed.
2022-09-06	CR399/2022	C 150/2022	Health & Human Services	That the report of the Coordinator of Housing Administration and Development regarding the Social Services Relief Fund ("SSRF") Phase 5 Windsor Essex Community Housing Corporation Capital Project BE RECEIVED for information, and, … That the Executive Director of Housing and Children’s Services or their designate REPORT to City Council on the outcome of the capital developments;
2023-04-03	B29/2023	C 26/2023	Infrastructure Services	That Administration BE DIRECTED to report back with regards to the University Avenue West Project # (ECP-14-07) road reconstruction, with information related to Potential Funding or other options that can be utilized to complete the entire road reconstruction, without affecting the current Capital Budget allocations;
2023-01-16	CR8/2023	C 222/2022	Economic Development	That Administration REPORT BACK with a supplemental report providing details on emerging technologies and strategies related to decarbonization of the electrical grid;
2023-02-27	CR106/2023	C 18/2023	Finance	That City Council DIRECT Administration to monitor operations subsequent to the changes implemented as a result of Bill 109, and provide reports on any cross-departmental impacts with recommendations to address those impacts; … That Administration BE DIRECTED to track all variances and local costs that are required to put the legislation into effect, and that the information BE FORWARDED to a future meeting of Council.
2023-02-27	CR107/2023	C 19/2023	Finance	That report C 19/2023 regarding the More Homes Built Faster Act – Bill 23 BE RECEIVED for information; and further, … That Administration BE DIRECTED to track all variances and local costs that are required to put the legislation into effect, and that the information BE FORWARDED to a future meeting of Council.
2023-10-30	CR433/2023	S 118/2023	Health & Human Services	That the report of the Manager, Homelessness and Housing Support in response to CQ 20- 2023 Feasibility of Expanding Outreach Services and 311 Operating Hours BE RECEIVED for information; and, … That City Council DIRECT Administration to report back to Council with more data and information about the impact of recent improvements to the Homelessness Street Outreach team’s schedule and after-hours homelessness response initiated through 311, before deciding if further expansion is needed;
2023-10-30	CR433/2023	S 118/2023	Health & Human Services	That administration BE REQUESTED to report back to the Community Services Standing Committee, as to how the City will attempt to draw the various organizations together in an effort to collaborate and capitalize on the programs that they

2023-11-27	CR461/2023	C 168/2023	Economic Development	That the report from the Senior Economic Development Officer requesting a Letter of Support for intercity passenger rail service BE RECEIVED FOR INFORMATION; and further, That City Council ENDORSE a Letter of Support from the Mayor to the Minister of Transport supporting the proposed Amtrak- VIA Rail Intercity Passenger Rail Connection; and further, That City Council AUTHORIZE Administration to represent the City of Windsor at future stakeholder meetings for this project; and further, That Administration BE DIRECTED to report status updates to City Council as soon as is practical.
2023-11-27	CR493/2023	C 94/2023	Finance	That administration BE REQUESTED to report back to council after one year of the vacant home tax program being in place to provide information related to the effectiveness and/or opportunities for improvement including the possibility of a
2024-01-29	B19/2024	C 188/2023	Economic Development	That with regard to "New Service: Route 250 (Rhodes/Twin Oaks/NextStar Industrial)" that administration BE DIRECTED to report back on the participation or arrangement to assist with transit funding by other municipalities or corporations; and, That administration BE DIRECTED to explore opportunities across the community for sponsors to assist with transit
2024-04-22	CR153/2024	S 31/2024	Health & Human Services	That this updated report from the Coordinator, Housing Administration & Policy and the Social Housing Analyst dated February 16, 2024 entitled "Rent Supplement Program Expiries and Mitigation Update - City Wide" BE RECEIVED; and further, ... That the Executive Director, Housing & Children's Services REPORT BACK on the outcome of the expiring rent supplement
2024-04-22	CR155/2024	S 30/2024	Health & Human Services	That this report of the Acting Manager, Homelessness & Housing Support dated February 16, 2024 entitled “Legislated Five Year Review of the 10-year Housing and Homelessness Master Plan, 2024" BE ACCEPTED; and further,... That the Executive Director of Housing and Children's Services or their designate ENSURES the updated Windsor Essex 10- year Housing and Homelessness Master Plan aligns with the direction set by the Ministry of Municipal Affairs and Housing, addresses local needs and, REPORT BACK to Council to present the updated plan; and further...
2024-04-22	CR158/2024	SCM 75/2024	Economic Development	That the verbal update to Municipal Heritage Register: Strategies in response to Provincial Bill 23 provided by the Heritage Planner BE RECEIVED; and, That the Heritage Planner BE DIRECTED to report back to a future Development & Heritage Standing Committee meeting on the viability of a bylaw for Council consideration aimed at protecting existing Municipal Heritage assets beyond the Province's 2024 deadline; and that should a bylaw be determined viable, TO PROPOSE within the response appropriate language and to report back prior to the Provincial deadline elapsing.
2024-05-27	CR207/2024	CMC 8/2024 7.1.2	Corporate Services	That the letter from Assisted Living Southwestern Ontario dated April 29, 2024, regarding Short-Term Rental Licensing for 11636 Riverside Drive East - Request for Exemption BE RECEIVED for information; and, That administration BE DIRECTED to report back with information related to the possibility of a By-law amendment or exemptions regarding the Short-Term Rental License By- Law, and that this information include considerations for community services providers, not for profit (NFP) groups and other organizations that are looking to provide this service in
2024-06-10	CR248/2024	C 64/2024	Finance	That Council SUPPORT the continuing development, implementation, and monitoring of the EMP to reduce the Corporation’s energy consumption and greenhouse gas emissions; and, That Administration REPORT BACK to Council on the development of a Corporate Energy Management Policy, once

2024-07-08	CR294/2024	C 73/2024	Finance	That City Council APPROVE the proposed pilot project in partnership with a third-party owner-operator to assess the requirements of public-private partnerships and expanding electric vehicle charging station infrastructure; and, That the Chief Administrative Officer and City Clerk BE AUTHORIZED to enter into an agreement with the partnership herein described as FLO-TELUS for the installation of electric vehicle charging stations at the locations detailed in this report, ... and, That City Council DIRECT Administration to return with the preliminary results of the pilot project after one year of operation
2024-07-08	CR302/2024	CMC 10/2024 7.1.5	Community Services	That the report of the Director, Technology Services, Windsor Police Services dated June 19, 2024 responding to Council Question CQ 31-2023 regarding installation of CCTV- enabled emergency police call boxes in public areas BE RECEIVED for information; and,
2024-07-22	CR333/2024	S 15/2024 & S 16/2024 & AI 13/2024	Economic Development	That Council DIRECT Administration to DEVELOP Corporate Procedures to implement the Windsor Archaeological Management Plan (WAMP); and further, That Administration BE DIRECTED to undertake a search for an appropriate location to study, curate, store and display significant archaeological resources resulting from future archaeological investigations within the municipal limits of Windsor and report back to City Council on options which may be available should a future need arise; and further,...
2024-07-22	CR333/2024	S 15/2024 & S 16/2024 & AI 13/2024	Economic Development	That administration BE REQUESTED to report back with an update related to the implementation of the Windsor Archaeological Management Plan prior to the end of 2024;...
2024-09-23	CR414/2024	S 107/2024 & AI 19/2024	Community Services	That the administrative report dated August 16, 2024 and the Additional Information Memo entitled "Response to CQ 3/2024 Geese Management - City Wide" BE RECEIVED for information; and, That the City Treasurer BE DIRECTED to bring forward a $30,000 budget issue as part of the 2025 budget process for consideration; and, That subject to approval of this request in the 2025 budget, that Administration BE DIRECTED to work with a Goose Management Company on egg/nest removal at the seven (7) locations identified within this report; and further, That Administration BE DIRECTED to apply for any required permits with the Canadian Wildlife Service for the removal of eggs/nests; and further, That Administration BE DIRECTED to report the results to Council after a one-year trial is completed.
2024-10-28	CR481/2024		Economic Development	That administration BE DIRECTED to write a letter to the Provincial Government and Members of Provincial Parliament to encourage more consultation with municipalities on matters of planning & development before legislation is enacted; and, ...That administration BE DIRECTED to report back for further consideration of initiatives or suggestions from council;
2024-11-25	CR507/2024	C 140/2024	Infrastructure Services	I. That City Council RECEIVE the International Charles Brooks Memorial Peace Fountain Replacement Project update outlined in this report; and further, II. That City Council DIRECT Administration to MOVE FORWARD with Option 1: Floating Fountain design, outlined in the body of this report; and further, ...IX. That Administration BE DIRECTED to report back to Council regarding the old fountain and next steps moving forward; and further,
2024-12-09	CR529/2024	CM 12/2024	Economic Development	That Administration BE DIRECTED to report back to Council with an implementation plan that considers the action items and the variety of factors that can affect the timeline of the implementation; and,That administration BE DIRECTED to report back regarding the previous council direction related to the Net Zero Neighbourhood Policy regarding the Sandwich South lands as a component of the report on the implementation plan.

2024-12-09	CR537/2024	C 161/2024	Health & Human Services	That City Council ENDORSE the recommended temporary emergency shelter winter initiatives proposed in this report provided all expenses can be funded under the Reaching Home incremental funding allocation for the 2024 – 2025 fiscal year; and further, ... That Administration BE DIRECTED to urgently REPORT BACK to Council with recommendations should the need in the
2024-12-09	CR539/2024	241209_15-02	Health & Human Services	That consideration of the following Notice of Motion introduced by Councillor Kieran McKenzie at the December 9, 2024 meeting of Council, BE REFERRED back to administration for a thorough report back to a future meeting of Council regarding the implications of supporting AMO's recommendations and the implications of using the notwithstanding clause and to allow for consultation with stakeholders:
2025-01-27	B17/2025	C 166/2024	Community Services	That Council ENDORSE the Sandpoint Beach Master Plan as shown in Appendix A of this report; and further, That the City Treasurer BE DIRECTED to consider funding for the Sandpoint Beach Master Plan as part of a future capital budget development process; and further, That administration BE DIRECTED to implement the Sandpoint Beach Master Plan in three major phases: relocation, trees, and amenities; and further, That administration BE DIRECTED to investigate grant, sponsorship, and partnership opportunities with alternative funding
2025-01-13	CR23/2025	S 130/2024	Corporate Services	That Council DIRECT administration to review the updated Facility Accessibility Design Standards proposed by the WAAC Facility Accessibility Design Subcommittee and report back to Council for final approval.
2025-01-13	CR27/2025	C 143/2024	Health & Human Services	That the report of the Manager, Social Policy & Planning, dated November 15, 2024, entitled "Strategy to Promote Alternatives to Payday Loans - City Wide" BE RECEIVED for information, and, That administration BE DIRECTED to engage with community stakeholders to investigate the possibilities of a partnership for the communications and public outreach campaign that was discussed and agreed upon at the committee level and REPORT BACK to Council.
2025-01-13	CR30/2025	S 166/2024	Health & Human Services	That the report of the Social Housing Analyst, and the Coordinator, Housing Administration & Policy, dated November 18, 2024, entitled "Social Housing – End of Mortgage (EOM) and Negotiation of Service Agreements with Housing Providers – City Wide" BE RECEIVED; and, That administration BE DIRECTED to report back on opportunities for consolidation among social housing providers to realize efficiencies to better serve tenants.
2025-02-10	CR53/2025	C 24/2025	Infrastructure Services	That report "C 24/2025 – Strategies for Addressing Transportation and Transit Challenges in Twin Oaks Industrial Park ", BE RECEIVED for information; and, further, That Administration BE DIRECTED to engage a transportation consultant at a cost of $44,500 (excluding HST), funded from the Environmental Study Capital Project 7086010 to identify potential improvements (short-term and long-term) to enhance access to Twin Oaks and report back to Council with the findings of the same; and further, That Transit Windsor BE APPROVED to implement a temporary route adjustment to the Lauzon 10 to provide transit service to the Twin Oaks area until Route 250 is implemented; and further, That Administration BE DIRECTED to bring forward an analysis as to whether or not pedestrian infrastructure can be implemented in the industrial park; and, That Administration BE DIRECTED to create an active transportation plan for access to the industrial park; and, That Administration CONTINUE TO ENGAGE landowners in the industrial park around the opportunity to provide temporary

2025-02-10	CR78/2025	C 22/2025	Community Services	That the report of the Executive Initiative Coordinator, Community Services dated January 23, 2025, entitled "RFP Update - Jackson Park Feasibility Study - Ward 3" BE DEFERRED to a future Council meeting to allow for the residents that are a part of the "save the bandshell" initiative an opportunity to consult with administration with regards to what is being
2025-02-24	CR102/2025	SCM 58/2025	Finance	VII. That Administration BE DIRECTED to report back to Council on a framework, terms of reference, and costs associated with the creation of an audit Committee of Council, in consultation with appropriate stakeholders including the Auditor
2025-04-14	CR138/2025		Economic Development	c. That, subject receiving notification that the City's Capital Plan (Stage 2) Application to the Housing, Infrastructure and Communities Canada (HICC) - Canada Public Transit Fund (CPTF) – Baseline Funding Stream has been approved, that Administration REPORT BACK on the status of the Application, the approved Capital Plan projects, and the required funding commitments to support the City's matching funding requirements, inclusive of any pre- commitment of funds.
2025-04-28	CR181/2025		Corporate Services	That City Council RECEIVE the report of the Manager, Licensing & Enforcement/Deputy Licence Commissioner dated February 25, 2025 entitled "Residential Rental Licensing Pilot Study Preliminary Results" for information. That City Council PLACE Residential Rental Licensing By-law 14-2023 IN ABEYANCE. That City Council DIRECT Administration to REPORT BACK with options for alternative residential rental housing regulation program models.
2025-05-26	CR219/2025	S 6/2025 SCM Claus 141/2025	Economic Development	III. That Administration BE DIRECTED to report back with information related to forming of a committee or working group for the next phase of the Heritage Conservation District Study, based on the Consultant's best practices.
2025-05-26	CR237/2025	S 63/2025 SCM 159/2025	Health & Human Services	That the report of the Manager of Homelessness and Housing Support dated April 17, 2025 entitled "Response to CR 433/2023 re: Homelessness Outreach Updates" which provides an update on the homelessness outreach program and related data from 311 BE RECEIVED; and further, That City Council RECEIVE an update as to how the Administration will attempt to draw the various organizations together to collaborate and capitalize on the programs that they are prepared to offer; and, That administration BE DIRECTED to collaborate with service providers including other organizations that provide outreach services in the area as well as the Strengthen the Core initiative to collect and include data in their update report back to
2025-05-26	CR238/2025	S 45/2025 SCM 160/2025	Community Services	That the report of the Executive Initiatives Coordinator, Community Services, dated March 21, 2025, entitled "Response to Directive on Dog Park Policy - City Wide" BE RECEIVED; and, That administration BE DIRECTED to report back to the Community Services Standing Committee with amendments to the dog park policy to mirror the framework utilized by the City of Toronto and the City of Mississauga; and, That administration BE DIRECTED to investigate whether a portion of the revenue collected from dog licensing could be used to provide additional funding for dog parks.
2025-05-26	CR247/2025	C 22/2025 AI 11/2025	Community Services	That the report of the Executive Initiative Coordinator, Community Services dated January 23, 2025, entitled "RFP Update - Jackson Park Feasibility Study - Ward 3" BE DEFERRED until such time as Council has sufficient clarity on the future of the Windsor Stadium property and has had the chance to engage the public on the matter.

2025-05-26	CR249/2025	C 82/2025	Health & Human Services	That the report of the Manager, Homelessness and Housing Support and the Executive Initiatives Coordinator dated May 21, 2025 entitled “Response to CQ 9-2025 - Housing Hub Feasibility Study – Review of 2km Radius, Location of Emergency Shelters and Comparable Municipalities” BE RECEIVED for information; and further, That administration BE DIRECTED to consider and evaluate sights across the City, expanding the search for H4 beyond the 2km radius, and REPORT BACK the findings for Council’s consideration.
2025-06-09	CR258/2025	S 150/2023 & AI 15/2024	Infrastructure Services	That Council APPROVE Option A -Ward 4 Front Yard Parking two-year Pilot Program, excluding the Walkerville Heritage Area bound by Walker Road to the east, Ottawa Street to the south, Lincoln Road to the west and Riverside Drive to the north; and further, That Administration BE DIRECTED to report back within the two-year Pilot Program with information that includes
2025-06-09	CR263/2025	Notice of Motion	Community Services	That Administration BE DIRECTED to immediately close Sandpoint Beach Park to the public until the Coroner’s report has been completed; and, That Administration BE DIRECTED to bring back the Sandpoint Beach Park Master Plan to a future City Council meeting for further discussion on a safe proposal for the community moving forward.
2025-07-14	CR282/2025	SCM 188/2025 8.9	Economic Development	That the verbal update provided by the Commissioner, Economic Development, Deputy Chief Administrative Officer regarding the School Bus Extra Transition Plan BE RECEIVED; and, That Administration BE DIRECTED to report back with options for Council to consider regarding an analysis of potential service enhancements or possible new routes for East/West routes through the Southeast corridors of the City.
2025-07-14	CR293/2025 ETPS 10	SCM 201/2025 & S 79/2025 8.20	Infrastructure Services	VII. That administration BE DIRECTED to report back with an updated truck traffic data report 12 months after the Gordie Howe Bridge has opened; and,VIII. That administration BE DIRECTED to report back to council with an analysis of the potential infrastructure impact of replacing the bridge on Riverside Drive East at Riverdale Avenue.
2025-09-08	CR352/2025 ETPS	SCM 250/2025 & S 86/2025 8.11	Infrastructure Services	That the report of the Environment, Transportation & Public Safety Standing Committee of its meeting held July 30, 2025 entitled “Response to CQ 25-2024 – “Illegal Car Rallies and Excessive Noise from Motor Vehicles-City Wide” BE RECEIVED by Council for information; and, That administration BE DIRECTED to provide an update in early in Q1 of 2026 related to the data presented, including an analysis of the data from the implementation of initiatives in other municipalities, particularly Vaughan, Ontario, with consideration of enacting any administrative penalties that could be emulated if there is an ongoing need to address these
2025-09-22	CR390/2025 CSSC 2(	SCM 274/2025 & S 106/2025 8.22	Health & Human Services	That the report of the Community Services Standing Committee of its meeting held September 3, 2025 entitled "Response to CQ 6-2025 re: Good Neighbour Policy Exploration– City Wide" BE RECEIVED for information; and, That administration BE DIRECTED to immediatedly develop a Good Neighbour Program as part of the Housing and Homelessness Master Plan and to provide options to Council for their consideration.

2025-10-20	CR422/2025	ETP	SCM 305/2025, S 110/2025 & AI 23/2025 8.14	Infrastructure Services	"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."
2025-11-10	CR443/2025		C 141/2025 11.3	Economic Development	I. That City Council APPROVE the extension of the expiry of Development Charges By-law 1-2021, from 5 years to 10 years, being January 17, 2031; and, II. That By-law 174-2025 BE PASSED at this meeting of Council; and, III. That given the current uncertainty with respect to development charges and the larger economic circumstances impacting development and investment, that administration BE DIRECTED to bring back an annual report to council for review and comment, with the potential to seek new direction on development charges.
2025-11-24	CR478/2025		C 138/2025 11.4	Corporate Services	That the report of the City Clerk/ Licence Commissioner dated October 6, 2025 entitled ‘2026 Council and Standing Committee Meetings Dates/Start Times and Response to CR 489/2024- City Wide’ BE RECEIVED for information; and, That the “Schedule of City Council and Standing Committee meetings for 2026” attached as Appendix A, for January 1, 2026 to December 31, 2026 BE APPROVED; and, That the discussion regarding Council start times BE DEFERRED to a future meeting of Council to allow for all Council members to be in attendance; and, That Administration BE DIRECTED to present a more fulsome review including Councillors start time preference, community engagement and Council compensation.

2025-11-24	CR479/2025 ETPS 10	SCM 309/2025 & S 116/2025 & AI 25/2025 8.9	Infrastructure Services	That Administration BE DIRECTED to bring forward a phased in plan to proactively close all grass alleys that do not provide required access or municipal servicing; and, That paved alleys BE MAINTAINED under their current status and not considered for closure where they provide vehicle access, servicing access or operational value; and, That Administration BE DIRECTED to report back on any process improvements that would allow grass alley closures to be completed more quickly and efficiently, which may include opportunities to streamline survey, notice and legal requirements; and, That Administration BE DIRECTED to include an updated ward-by-ward list of grass alleys eligible for closures; and, That no additional financial burden BE PLACED on abutting property owners beyond the established alley closure process; and, That paved alley maintenance CONTINUE to BE FUNDED through the Asset Management Plan (AMP); and, That the Draft Remnant Parcel By-law attached as appendix A to report AI 25/2025 dated November 24, 2025 entitled “Additional Information—Financial Implications, LIP Costs, Gating and Potential Cost Savings Related to Alley Closures-City Wide” BE APPROVED; and that the City Solicitor BE REQUESTED to prepare the necessary Bylaw for approval
2026-01-12	CR10/2026 ETPS 109	SCM 375/2025 & SCM 308/2025 & S 114/2025 & AI 24/2025	Economic Development	I. That report of the Environment Standing Committee of its meeting held on November 26, 2025 entitled “Bicycle Parking Policy Implementation and Feasibility Update – City Wide” BE RECEIVED for information; and, II. That administration BE DIRECTED move forward with the installation of a security gate at the parking garage 2, conditional on Funding including the potential use of Ward funds, so that it may be offered for use by the general public free of charge for 2026; and, III. That the items outlined in the planning section of the administrative report BE REFERRED to the planning department for consideration at a future Development and Heritage Standing Committee Meeting.
2026-01-26	B18/2026	MMA2026	Finance	That Administration BE DIRECTED to write a letter to the Association of Municipalities of Ontario (AMO) and the Federation of Canadian Municipalities (FCM) requesting that they consider potentially providing some sort of benchmarking method for municipalities.
2026-01-26	B19/2026	AF/15032	Finance	That Administration BE DIRECTED to increase the Vacant Home Tax from 3% to 4%; and, That Administration BE DIRECTED to report back to Council outlining the potential impact of increasing the Vacant Home Tax rate to 5%.

2026-01-26	B13/2026	SR/14130 15.2	Community Services	plan against the Lifesaving Society of Canada's safety standards, identifies the technical requirements to ensure the project is shovel ready for provincial and federal grants, and confirms alignment with the upcoming Parks and Recreation master plan; and further, That the status report INCLUDES formal input from the Port Authority and establishes a pathway for their financial participation concerning the area that constitutes their landholding and outlines a strategy to engage funding partners such as the Rotary Club of Windsor as well as corporate sponsorship for collaborative investment opportunities.
2026-02-09	CR44/2026 DHSC 79	S 141/2025 & SCM 5/2026	Economic Development	I. That the Planning Department's Official Plan Review Report (S141/2025) BE RECEIVED for information. II. That APPROVAL be given to the initiation of an Official Plan Review and that the City's Development Heritage Standing Committee BE APPOINTED as the Steering Committee for the Official Plan Review. III. That a further report BE PREPARED for the Development Heritage Standing Committee, identifying the scope, structure, work program, and a terms of reference for consulting services, and further, that regular updates BE PREPARED for the Development Heritage Standing Committee.
2026-02-09	CR56/2026	MD/14771 10.1	Health & Human Services	That the presentation of the Director of Crisis and Addictions, Hotel-Dieu Grace Healthcare and the Executive Director/CEO, House of Sophrosyne dated February 9 ,2026, entitled "Windsor-Essex Homeless and Addiction Recovery Treatment (HART) Hub" BE RECEIVED for information; and, That Administration, along with the leadership of the Windsor-Essex Homeless and Addiction Recovery Treatment (HART) Hubs, BE DIRECTED to report back to Council, close to the one-year anniversary of the implementation of the HART Hub program, with available data, for Council's information.
2026-02-09	CR58/2026	C 167/2025	Corporate Services	That the report of the Coordinator of Real Estate Services dated December 12, 2025 entitled "Surplus Declaration and Sale Authorization – 0 Dominion Boulevard (abutting 2380 Dominion Boulevard) – Ward 10" BE DEFERRED to a future City Council meeting to allow for Administration to provide more information regarding the property.
2026-02-23	CR89/2026 DHSC 80	SCM 54/2026 S 4/2026 & S 131/2025	Economic Development	V. That Administration BE DIRECTED to report back to City Council regarding any opportunity to amend the by-law to allow use of the sign as a low light screen saver with a community message during off hours.

2026-02-23	CR100/2026	SCM 309/2025S S 116/2025 AI 25/2025	Infrastructure Services	That the report of the Executive Initiatives Coordinator dated September 5, 2025 entitled, “Proposed Alley Maintenance Standards and Policy Enhancements – City Wide” BE DEFERRED to a future council meeting to allow Administration to REPORT BACK to the Environment, Transportation and Public Safety Committee with a comprehensive review of the City’s alley maintenance, reconstruction, and divestment framework, including: I. A financial and asset impact analysis outlining the number, classification, condition, and long-term capital liability of paved and grass alleys, and the financial implications of any proposed cost shifting to property owners. II. A clear policy distinction between lifecycle replacement of existing paved alleys and new construction or upgrades under the Local Improvement Program. III. A funding framework addressing surface restoration and reconstruction where municipal sewer or utility replacement occurs within paved alleys. IV. A comparative review of alley maintenance, funding, and divestment practices in other Ontario municipalities. V. Options to fund paved alley lifecycle renewal through the Asset Management Plan without reliance on the Local Improvement Program. VI. A proactive, citywide strategy for the identification and orderly divestment of non-functional grass alleys. VII. An equity and precedent analysis outlining how any proposed funding model aligns with past Council decisions regarding lifecycle replacement of assumed municipal infrastructure. VIII. A proposed community consultation framework prior to implementation of any policy changes.
2026-02-23	CR102/2026 CR452/2	C 120/2025 AI 1/2026	Infrastructure Services	Infrastructure Related Strategies to Discourage Unsafe Behaviours in the Public Roadway – City Wide,” BE RECEIVED for information; and, That Administration BE DIRECTED to report back identifying locations in the city where panhandling poses safety concerns and to install signage advising of these concerns while outlining alternative methods of giving; and, That Administration BE DIRECTED to develop an educational program highlighting available supports for individuals who rely on panhandling, as well as information for residents wishing to donate; and, That Administration BE DIRECTED to continue to advocate to upper levels of government for increased mental health, addiction, poverty reduction, and homelessness supports.
2026-02-23	CR80/2026 ETPS 110	SCM 44/2026 S 3/2026	Corporate Services	“Pilot Program”) in accordance with the terms of Ontario Regulation 411/22 under the Highway Traffic Act until April 2032; and, II. That City Council APPROVE that Large Quadricycles be licensed as Pedicabs under current regulations prescribed under the City of Windsor’s Public Vehicle Licensing By-law No. 137-2007, as amended, provided that such licences: a) include the endorsement of alcohol sales and consumption in accordance with the rules and standards by the Alcohol and Gaming Commission of Ontario under the Liquor Licence and Control Act, 2019; and, b) require proof of liquor liability insurance in the amount of at least $3,000,000, noting the City as additional insured, to be in a form satisfactory to the City; and, III. That Administration BE DIRECTED to take all steps as may be required to carry out as a member of the Pilot Program, including providing the Ministry of Transportation (the “Ministry”) with confirmation that the City has opted-in and submitting annual reporting to the Ministry by March 1 of each year during the Pilot Program.

2026-03-20	CR 120/2026		C 31/2026	Community Services	That the report of the Supervisor of Cultural Affairs dated March 12, 2026 entitled, “Update of Round 1 of the Arts, Culture and Heritage Fund 2026 – City Wide” BE REFERRED back to Administration to allow for a report back which includes options for funding cultural events in each individual ward to enhance the Cultural Master Plan for Council’s consideration.
2026-03-20	CR 128/2026	DHSC 8	SCM 75/2026 & S 17/2026	Economic Development	IV. That Administration BE DIRECTED to report back on funding thresholds for the Community Heritage Fund Grant program that will allow Council to consider augmentations to the program given recent administrative recommendations.
2026-03-20	CR 140/2026	Claus	C 26/2026	Infrastructure Services	xiii. That the City Treasurer BE DIRECTED to report back to City Council providing the status of the SSDCW Projects prior to moving forward with applications for financing of future phases; and further,
2026-04-13	CR157/2026		C 36/2026	Economic Development	That the report of the Acting Executive Director Transit Windsor and Executive Director, Financial Planning/Deputy Treasurer dated March 20, 2026 entitled “2025 Year-End Operating Budget Variance Report for Transit Windsor - City Wide” BE RECEIVED for information, and; That, pursuant to Council Resolution CR282/2025, Council DIRECT Administration to update the current Transit Windsor Master Plan, prior to proceeding with a standalone analysis of a potential east west route enhancements through the southeast corridors of the City, subject to funding approval through the 2027 budget process, and; That Administration BE DIRECTED to report back with a comprehensive financial review of the proposed update to the Transit Windsor Master Plan with funding levels to be included as a component.
2026-04-13	CR158/2026	Clause	C 34/2026	Health & Human Services	IV. That the Chief Administrative Officer and City Clerk BE AUTHORIZED to execute any amendment(s) to any required documentation/agreement(s) as may be required, provided that the amendment(s) are satisfactory in form to the City Solicitor, in financial content to the City Treasurer and technical content to the Deputy CAO / Commissioner of Economic Development and Commissioner of Corporate Services; and, VIII. That Administration BE DIRECTED to report back to Council with proposals to continue to fund Strengthen the Core initiatives into 2027 and beyond.
2026-05-11	CR193/2026		C 54/2026	Finance	That the Report of the Executive Director, Capital Planning and Corporate Energy dated April 24, 2026 entitled “2026 Annual Compliance Reporting - O. Reg. 588/17 – Asset Management Planning for Municipal Infrastructure” BE RECEIVED; and, That Administration BE DIRECTED to include information in the next complaince report related to comparable municipalities that instituted a similar Asset Management Tax.
2026-06-08	CR243/2026	CR214/2	S 50/2026, SCM 135/2026 & AI 3/2026	Infrastructure Services	VI. That Administration BE DIRECTED to undertake an outreach and communications campaign to educate the public in the proper and lawful use of micromobility devices in Windsor.
2026-06-08	CR245/2026			Community Services	That Administration BE DIRECTED to report back to Council with relevant economic development or return on investment data that can be gathered through the Experience Windsor events for Council’s consideration
2026-06-17	CR253/2026	Clause I	C 84/2026	Economic Development	IX. That Administration REPORT BACK on the outcome of the applications to the DCRF, TDCF, and/or BCSF, as

2026-06-29	CR271/2026 DHSC 8	SCM 183/2026 S 33/2026 AI 8/2026	Economic Development	III. That Administration BE DIRECTED to report back on Option 2- “Remove the Additional Dwelling Unit Parking exemption” for the first unit as detailed in the Additional Information Memo of the Deputy City Planner, dated June 15, 2026, to Report No. S33/2026 “Addressing On-Street Parking Impacts Associated with Residential Intensification”; and, IV. That Administration BE DIRECTED to take accessible parking spots requirements for community residents into consideration; and, V. That Administration BE DIRECTED to provide more information on long-term options for determining parking requirements based on the number of units rather than the dwelling type as detailed in the Official Plan and Zoning By-law shift section of the administrative report.
2026-06-29	CR282/2026 DHSC 8	SCM 192/2026 S 52/2026	Corporate Services	That the report of the Development & Heritage Standing Committee (DHSC) of its meeting held on June 1, 2026 entitled “Part Closure of north/south alley located between Highland Avenue and Howard Avenue, south of Shepherd Street East, SAA-7270 - Ward 3” BE REFERRED BACK to Administration to allow for more information related to parking to be brought
2026-06-29	CR292/2026	SCM 206/2026 SCM 60/2026 SCM 58/2026	Corporate Services	Auditor General 2026 Work Plan Implementation Update” BE RECEIVED for information; and, That Council ACKNOWLEDGE the communication of the operational implementation state described in the memorandum; and, That the report from the Office of the Auditor General dated January 27, 2026, entitled “Administration’s Alignment with the Institute of Internal Auditor’s Essential Conditions” BE NOTED AND FILED; and, That Administration BE DIRECTED to develop and present an action plan in accordance with the Recommendation No.1 contained within the report; and, That the report from the Office of the Auditor General dated January 27, 2026, entitled “Auditor General Revised 2026 Work Plan” BE NOTED AND FILED.
2026-06-29	CR297/2026 Clauses	C 74/2026	Finance	further resolved that City Council DIRECT the City Treasurer to affect the following transfers and commitments: a. Transfers to and from existing capital projects/reserves as identified within Appendix A – Summary of Capital Project Variances; and, b. Pre-commitment of previously approved in principle amounts in the 2026 10-year Capital Budget of $7,700,000 for the Windsor Essex Community Housing Corporation Capital Repair and Renewal project, HCS-001-14, for the 2027 funding year; and, c. Pre-commitment of previously approved in principle amounts in the 2026 10-year Capital Budget of $75,000 for the Windsor Police Service Specifialized Equipment project, POL-002-19, for the 2027 funding year. III. That the City Treasurer BE AUTHORIZED to approve the use of funds from the Spitfires Ticket Surcharge Reserve, Fund 241, to support capital upgrades and improvements, as detailed in the Financial Matters section, and that all reserve activity BE REPORTED to Council through future Year-End Operating Variance reports; and further,

2026-06-29	CR298/2026	C 86/2026	Health & Human Services	...That the Chief Administrative Officer or designate BE AUTHORIZED to enter into discussions with funding partners to support the Homelessness & Housing Help Hub (H4) and future Village at The Barn to offset the capital and/or operating costs required; and further, That Administration REPORT BACK to Council with a recommended service delivery model as well as a capital and operating funding strategy for the Village at The Barn; and, That as part of the record of site condition, Administration BE DIRECTED to include an above and below ground review to determine the feasibility of demolishing the Windsor Arena site and building the proposed development from scratch; and, that the potential cost of demolition of the property BE INCLUDED in a report back to Council.
2026-06-29	CR299/2026	C 87/2026	Health & Human Services	That the report of the Executive Initiatives Coordinator dated June 16, 2026 entitled “Response to CQ 42-2024, Tiny Homes as an Option to Address Homelessness – City Wide” BE RECEIVED for information; and, That Administration BE DIRECTED to report back at the appropriate time with options related to tiny homes, including any additional provincial funding that may be available.
2026-07-13	CR310/2026	C 95/2026	Corporate Services	That the report of the Manager, Licensing & Enforcement/Deputy Licence Commissioner dated June 26, 2026 entitled “Follow-up to Residential Rental Licensing Pilot Program - City Wide” BE RECEIVED for information; and, That Administration BE DIRECTED to move forward with the Public Education Program as outlined in the report, to be carried out by two By-law Enforcement Officers; and, That administration BE DIRECTED to Report Back to Council regarding the protection for tenants who may bring forward concerns related to their rental housing conditions and include measures for Council’s consideration that may fall within the purview of the municipality to increase the protection for tenants or whether they would require advocacy to the province; and, that the data be broken up by ward and that an initial analysis of reactive 311 calls to the proactive enforced areas BE INCLUDED as part of the report.
2026-07-13	CR315/2026 ETPS 11	SCM 221/2026 SCM 196/2026	Corporate Services	...That Administration BE DIRECTED to advocate to the Provincial and Federal Governments for funding support for private accessible transportation providers that deliver essential mobility services to residents; and, That Administration BE DIRECTED to report back during budget deliberations on the impact of implementing fee reductions in the 2027 Budget.
2026-07-13	CR322/2026	C 98/2026	Corporate Services	That Administration BE DIRECTED to commence a ward boundary review study, with results to be presented to the next term of City Council for decision.
2026-07-13	CR323/2026	C 98/2026	Corporate Services	That the start time for future City Council meetings BE DECIDED by the City Council in place at the time; and, That Administration BE DIRECTED to prepare a report including data comparing past and present meetings, also focusing on where the greatest opportunity for getting more engagement is.
2026-07-13	CR325/2026	C 98/2026	Corporate Services	That Administration BE DIRECTED to initiate a Compensation Review Committee for a report to City Council in 2028 with a review for future Council compensation and a review of whether the job of City Councillors should be considered part-time

2026-07-27	CR340/2026 DHSC 8	SCM 236/2026, S 60/2026 & AI 11/2026	Economic Development	10. The Site Plan Approval Officer CONSIDER any recommendations identified in Appendix C to Report S 60/2026, to the satisfaction of the municipal department or external agency recommending them, in an approved site plan and an executed and registered site plan agreement. 11. That Administration BE DIRECTED to report back on options to address the loading space requirements of the site for Council's consideration; and, 12. That Administration BE DIRECTED to report back /comment on the appropriate level of flexibility with respect to the language of the Species at Risk holding provisions.
2026-07-27	CR343/2026 DHSC 8	SCM 239/2026 & S 56/2026	Economic Development	II. That if a grant agreement is required, Administration BE DIRECTED to prepare an agreement between applicant and The Corporation of the City of Windsor in accordance with all applicable policies, requirements, and provisions contained within the Brownfield Redevelopment Community Improvement Plan to the satisfaction of the City Planner as to content, the City Solicitor as to legal form, and the City Treasurer as to financial implications; and,
2026-07-27	CR366/2026 ETPS 11	S 58/2026 & SCM 225/2026	Infrastructure Services	That the report of the Environment, Transportation, and Public Safety Standing Committee (ETPS) of its meeting held June 24, 2026, entitled "Response to CQ 2-2026 - Feasibility of Parking Revenue Sharing with Business Improvement Areas - City Wide" BE DEFERRED to a future Environment, Transportation, and Public Safety Standing Committee (ETPS) meeting to allow for Administration to provide legal input.
2026-07-27	CR368/2026 Clause I	C 99/2026	Finance	of submitting grant applications: a. Pre-commit any required funds approved in principle in the 2026 - 10-year capital budget from 2027 to 2030 which have not previously been pre-committed by City Council; and, b. Approve the commitment of funding for any required funds approved in principle in the 2026 - 10-year capital budget in years 2031 - 2035, with the funding being deemed pre-committed as it falls within the applicable 5-year funding window; and, c. Redistribute capital project funds from approved or approved in principle projects to allow for maximizing any potential grant funding opportunities; and further, That this Delegated Authority BE SUBJECT TO the following: a. That all financial commitments associated with grants and the related projects only be executable upon written confirmation of the grant being awarded; and, b. That a report be brought forward to City Council in early 2027 advising of all instances in which this delegation of authority was utilized; and, c. That City Council DIRECT Administration to provide a report on any projects being submitted for grants where the total project cost is over $1,000,000 for approval of the projects being recommended.
2026-07-27	CR369/2026 Clause 1	C 97/2026	Finance	1. That City Council APPROVE the following recommendations effective August 21, 2026 to November 16, 2026, unless further extended by Council, should Council be determined to be 'Lame Duck': e. That City Council DIRECT Administration to provide a report on all projects impacted by the delegated authority granted during the 'Lame Duck' period, following the conclusion of the 'Lame Duck' period; and, f. That Administration BE DIRECTED to not increase the overall, approved 2026 10-year capital budget of the municipality as a result of the application of any of the above Recommendations; and,

2026-07-27	CR373/2026 Clauses	C 101/2026	Health & Human Services	3. The Commissioner of Human and Health Services BE DIRECTED to execute the necessary localized service contract amendments with the Welcome Centre to immediately flow these funds and preserve these vital community safety assets. 4. The discussion to create the permanent fiscal capacity to fund these beds BE REFERRED to the 2027 budget discussions for Council consideration, and further be informed by the system-wide shelter review report that Administration has indicated will be presented to Council in Q4 2026
2026-07-27	CR374/2026 Clause 4	C 109/2026	Economic Development	That City Council APPROVE the following recommendations effective August 21, 2026 to November 16, 2026, unless further extended by Council, and only be applicable should Council be determined to be 'Lame Duck': 4. That this Delegated Authority BE SUBJECT to the following: 1. That agreements between the City and CIP or Heritage Incentive applicants BE IN ACCORDANCE with applicable policies, requirements, and provisions contained within the relevant CIP or Heritage Bylaws and guidelines; and, 2. That agreements between the City and CIP or Heritage Incentive applicants ARE COMPLETED to the satisfaction of the City Planner for content, the City Solicitor as to legal form, and the City Treasurer as to financial implications; and further, 3. That a report BE BROUGHT FORWARD to City Council in early 2027 advising of all instances in which this delegation of authority was utilized.
2026-09-14	CR398/2026 DHSC 8	SCM 281/2026 S 74/2026	Economic Development	I. That the report of the Planner III - Heritage dated June 19, 2026 entitled "Windsor Municipal Heritage Register- Bill 23 Strategy Updates - City-Wide" BE RECEIVED for information; and, II. That Administration BE DIRECTED to report back to Council on the potential use of an Interim Control By-law under section 38 of the Planning Act for the Askin Avenue/River West area and the Victoria Avenue area, including an evaluation of its applicability, advantages, limitations, legal considerations, and alternative legislative tools available to facilitate the assessment of Heritage Conservation District designations under the Ontario Heritage Act; and, III. That Administration BE DIRECTED to continue to engage with residents of Askin Avenue/River West area as part of their potential engagement in the Heritage Conservation District
2026-09-14	CR399/2026 DHSC 8	SCM 282/2026 S 73/2026	Economic Development	VII. That Administration BE DIRECTED to continue identifying heritage properties at risk, including Marlborough Public School, and any other properties that may warrant protection, and to bring forward recommendations for heritage designation where appropriate for Council's consideration prior to the legislated deadline.

Item No. 18.2

Council Questions: SCM 359/2026

Subject: Summary of Outstanding Council Questions as of November 25, 2026

Outstanding Council Questions as of November 25, 2026

Meeting Date	CQ #	Status	Council Member	Department	Question
2/3/2020	CQ 4-2020	Outstanding	Kieran McKenzie	Comm. Human & Health Services	That Administration prepare a comparative analysis of the Affordable Housing frameworks and incentives that are in place in comparable municipalities. To the extent that the data is available the analysis should consider all forms of affordable housing and the composition of the affordable housing marketplace in the communities analyzed.
1/16/2023	CQ1-2023	Outstanding	Kieran McKenzie	Comm. Economic Development	Asks that given Council's declaration of a Climate Change Emergency informing the need to address climate change through municipal policy frameworks; And further, given the energy capacity challenges and opportunities faced by our community over the short, medium and long term; That Administration report back to Council with proposals for Council consideration to create a Green Energy Community Energy Plan (CIP) with the goal of creating a favourable energy investment climate for sustainable energy proposals.
2/13/2023	CQ5-2023	Outstanding	Kieran McKenzie	Comm. Economic Development	Given the significant housing crisis challenging municipalities across Canada, including the City of Windsor And noting, the objective stated by the Government of Ontario to add 1.5 Million home across the province over the next 10 years, including 13,000 in our Community. And Whereas, the City of Windsor has already recognized the benefits of adding housing capacity through Additional Dwelling Units (ADUs) by enacting Planning Act amendments thereby eliminating some barriers to investment. That Administration report back with further options for Council to consider that would include a range of financial tools including (but not necessarily limited to) a targeted Community Improvement Plan or Grant program that would address industry challenges to help promote greater uptake of the opportunity to augment housing stock through investments in ADUs.

Meeting Date	CQ #	Status	Council Member	Department	Question
2/13/2023	CQ6-2023	Outstanding	Kieran McKenzie	Comm. Corporate Services	That, given the City of Windsor's stated objective in Council's approved Diversity and Inclusion Initiative to: continually take steps to learn and grow as a community and to recognize that "diversity adds to our strength and creates an important opportunity for fostering understanding, acceptance and innovation", and, The City's publicly articulated commitment to an Agency, Board and Committee (ABC) appointments process that is transparent, fair and consistent; That Administration undertake a review of the city's appointment policy, including a comparison to processes and policies adopted in peer municipalities such as (but not limited to) London, Kitchener and Cambridge and report back with options for Council consideration in terms of best practices or improvements that can be made in the context of Equity, Diversity, Inclusion, Transparency and Accountability.
7/8/2024	CQ32-2024	Outstanding	Kieran McKenzie	Comm. Economic Development	Asks that Administration report back on options that will help address scenarios where tenants in rental accommodations in the City of Windsor may be at risk for heat exposure in their dwelling unit.
7/8/2024	CQ33-2024	Outstanding	Renaldo Agostino	Comm. Economic Development	Asks that given over the past month, our downtown has unfortunately seen some long-standing businesses leave their location due to landlord/tenant issues including earlier eviction then may be necessary. Acknowledging that administration is currently undergoing a review of all CIPs, I ask that when the final report comes back, it includes a review of potential CIP options that could help mitigate such situations in the downtown core.
9/9/2024	CQ40-2024	Outstanding	Kieran McKenzie	Comm. Corporate Services	Asks that Administration report back on the open data frameworks we have at the City of Windsor and report back on best practices observed in comparable communities across Ontario.

Meeting Date	CQ #	Status	Council Member	Department	Question
2/10/2025	CQ4-2025	Outstanding	Renaldo Agostino	Comm. Community Services	With the extension of H4 at Water World, it is clear that downtown has lost its community centre. With that being said, I would like administration to investigate partnerships with organizations like the Boys and Girls Club of Canada to open a youth community centre in the core. What would the process be to get a Boys and Girls Club in Windsor? Some of our empty schools would make a perfect location
5/12/2025	CQ10-2025	Outstanding	Renaldo Agostino	Comm. Community Services	Asks that Administration review our arts funding model, post-Covid. We can see the arts community struggling – what can we do to support more artists in our city?
7/14/2025	CQ13-2025	Outstanding	Renaldo Agostino	Comm. Human & Health Services	Asks that as the landscape of social challenges continues to evolve, particularly with anticipated legislation such as Bill 6 and pending changes to federal laws, I am calling on our administration — including Health and Human Services, Community Housing, Parks and Recreation, and, certainly not limited to, the Windsor Police Service — to proactively develop a comprehensive strategy to address the growing concern of open-air drug use in our downtown core and across the city. This is a complex issue that demands coordinated and compassionate action. It affects residents, businesses, and vulnerable individuals alike. I believe it's time for a broader community conversation: What more can we all do — together — to respond to this challenge?
7/14/2025	CQ15-2025	Outstanding	Renaldo Agostino	Comm. Corporate Services	Asks that administration review the current bylaws and regulations concerning mobile food vendors and food trucks. The mobile food industry has evolved significantly in recent years, and I believe there may be opportunities to modernize our policies to better support these small businesses while continuing to meet the needs of the community. A review could help identify potential areas for increased flexibility and opportunity, such as operating locations, hours, permitting processes, or event participation. Supporting a thriving food truck sector could also enhance our local economy, increase access to diverse food options, and contribute to a vibrant public space.

Meeting Date	CQ #	Status	Council Member	Department	Question
10/20/2025	CQ20-2025	Outstanding	Kieran McKenzie	Comm. Economic Development	Asks that given the uncertainty in the automotive and manufacturing sector as it relates to bilateral trade and integrated supply chains impacting workers and businesses in Windsor Essex, Administration be directed to engage Invest Windsor Essex and other regional Economic Development partners, including, but not limited to, the Regional Chambers of Commerce and the County of Essex, to identify Tariff related risk to the regional manufacturing sector and through this engagement recommend an appropriate advocacy strategy and policy recommendations for consideration to help mitigate the impacts to our regional economy, jobs and investment.
11/10/2025	CQ21-2025	Outstanding	Gary Kaschak	Comm. Human & Health Services	As per recent media reports, I ask Administration to provide a report on the methods and strategies that St. Thomas, Ontario has completed recently to their reported 'cracking the code in solving homelessness'. An analysis of their methods and amounts of City finances incurred in doing this would be beneficial for Windsor City Council. As well, the amounts they received from upper level of governments in their endeavour should be provided.

Meeting Date	CQ #	Status	Council Member	Department	Question
1/12/2026	CQ1-2026	Outstanding	Renaldo Agostino	Comm. Economic Development/Deputy CAO	Windsor residents continue to face serious housing pressures—not only in affordability and availability, but also in the shortage of attainable, family-sized housing that allows families, seniors, and working households to remain in our community. As Council continues to look for practical and community-focused ways to address Windsor's housing shortage, it is important to understand how the City's role in planning policies, procedures, and approvals can support the delivery of privately built housing, including both rental housing and small-scale condominium developments that provide attainable ownership opportunities for residents. Asks that Administration report back on the funding and tools that are available at the provincial and federal level including the new Build Canada Homes Agency to support community, non-profit and private housing development in Windsor. Included in this, could administration report back on how these program requirements align with City of Windsor planning and zoning requirements such as minimum unit requirements or affordability thresholds to ensure a streamlined application process and remove barriers to access these programs. Additionally, can administration investigate and report back a summary of current municipal incentives and programs that are available in other comparable cities and municipalities including: capital grants, planning fast tracking, tax incremental financing, fee and charge waivers, and specialized programs like multi-unit residential acquisition (MURA) programs or formal land banking and transfers.

Meeting Date	CQ #	Status	Council Member	Department	Question
2/9/2026	CQ3-2026	Outstanding	Renaldo Agostino	Comm. Corporate Services	At its February 5, 2026 meeting, the Windsor Essex County Board of Health passed a resolution emphasizing the need for municipalities to implement licensing frameworks that ensure the Health Unit is immediately notified when new food premises, personal service settings, and tobacco/vapour retailers plan to open, allowing them to be identified and tracked from the outset. Given that the City of Windsor is the only local municipality with such a licencing and registration framework in place, I ask that administration report back on how this existing framework could be leveraged or expanded for the purpose of protecting the health and well-being of city residents through strengthened coordination with the Windsor-Essex County Health Unit. Specifically, • Ensuring new food premises, personal service settings, and vape retailers are registered with the city so that the WECHU is informed when they open. • Exploring how Windsor's existing tobacconist licensing model can be adapted and applied specifically to vapour product retailers, ensuring consistent identification, notification, and enforcement for these higher risk, youth sensitive businesses in alignment with the Board of Health resolution.
2/9/2026	CQ4-2026	Outstanding	Frazier Fathers	Comm. Infrastructure Services	Asks that Administration report back to the Environment, Transportation and Public Safety Committee on the incremental cost differences of including permanent traffic calming measures as part of the local and residential road rehabilitation and repair project and programs. As part of this report, a scan of comparable municipalities traffic calming strategies on residential and local roads and their funding mechanisms should be included. Finally, the report should include the development of a framework to identify the types of traffic calming strategies that would be appropriate for these roads considering the types of rehabilitations/reconstruction that are planned annually.

Meeting Date	CQ #	Status	Council Member	Department	Question
2/23/2026	CQ5-2026	Outstanding	Renaldo Agostino	Comm. Corporate Services	Asks that given the continuous surge in copper theft targeting critical infrastructure in our region – including the January 2026 vandalism of the Malden Park toboggan hill lights, and noting that Bell Canada identifies Windsor as a “hotspot” for telecommunications tampering, will Administration review the feasibility of a Salvage Yard By-law similar to Brantford’s by-law 37-2024, which prohibits cash payments by scrap yards, which requires every payment must be traceable by e-transfer or check. Also asks if Administration would consider the possibility of creating a permit system for the sale of precious metals requiring traceable identification for all metal sales, and mandatory 24/7 reporting to Windsor Police every time high risk items such as copper tubing or manhole covers are sold to scrap yards. Also, will the city consider joining the province-wide advocacy campaign calling for a consistent Ontario-wide scrap metal statute to prevent jurisdictional ‘leaking’ of stolen goods?
3/30/2026	CQ7-2026	Outstanding	Renaldo Agostino	Comm. Human & Health Services	Asks that Administration review the centralized housing registry with those of comparator regions and neighbouring municipalities to determine if there are minimum age thresholds in seniors buildings, and further to review priority sequence of applicants, whether applicants need to show evidence of residency for a period of time before becoming eligible to apply to our list, for example you must show that you have been in Windsor for a minimum period before you can apply and whether residents with arrears from a prior tenancy are eligible to reapply for community housing.

Meeting Date	CQ #	Status	Council Member	Department	Question
4/27/2026	CQ9-2026	Outstanding	Kieran McKenzie	Comm. Corporate Services	Given that the City of Windsor's integrated transportation system faces significant risks due to unforeseen inflationary pressures on fuel prices exacerbated by the conflict in the Middle East; and, Given that these rising costs threaten the viability of taxi operations and the total number of vehicles available to support the public; and, Given that the current August 31st deadline for taxicab license renewals and the associated 10-year vehicle age cap is rapidly approaching; Administration is requested to provide a report expeditiously analyzing the risks and mitigation proposals for a temporary, one-year extension to the current 10-year age limit for taxicab vehicles. This analysis should include specific strategies to maintain public safety, such as enhanced mechanical inspection protocols, to ensure that this time-limited reprieve does not compromise service standards before the upcoming licensing deadline.
4/27/2026	CQ10-2026	Outstanding	Frazier Fathers	Comm. Economic Development/Deputy CAO	Over the weekend, the former Benson school on Wyandotte Street was placed up for sale. As this is a strategic property on Wyandotte Street, I am requesting that Administration report back on the potential for the City to purchase this property, including it in the Housing Solutions Made for Windsor portfolio.
5/25/2026	CQ13-2026	Outstanding	Gary Kaschak	Comm. Infrastructure Services / City Engineer	Asks that Administration revisit the implementation of a 40km/h residential street speed limit for all City residential streets vs. most areas of the City having 50km/h on the residential streets. Many residents are concerned with aggressive driving in their area & doing this would be a goal of Vision Zero and not a difficult task to achieve. Can Administration provide a report as to the pros and cons and keeping financial implications to a minimum, for an upcoming City Council discussion.

Meeting Date	CQ #	Status	Council Member	Department	Question
6/8/2026	CQ14-2026	Outstanding	Frazier Fathers	Comm. Human & Health Services	Asks that Administration BE DIRECTED to report back on the City's encampment response, including: 1.Average Encampment Volume oThe monthly average number of encampments present in the City, based on available data and defined timeframes; 2.Cost of Response oThe average cost associated with responding to an encampment, including staffing, equipment, contracted services, and any other direct or indirect costs, where known; 3.Operational Response Model oA summary of the departments, divisions, and external partners involved in encampment response activities, and their respective roles; 4.Timeline for Resolution oThe average time required to respond to and resolve an encampment, including any variances depending on size, location, property type (public vs. private) or complexity; 5.Ongoing Reporting to Council oOptions for implementing a monthly reporting mechanism to Council that provides: □The number of active encampments by ward; □The number of new encampments identified and resolved within the reporting period; and □Any emerging trends or operational pressures impacting encampment response.

Meeting Date	CQ #	Status	Council Member	Department	Question
6/8/2026	CQ15-2026	Outstanding	Renaldo Agostino	Comm. Economic Development/Deputy CAO	Asks that Administration BE DIRECTED to report back to City Council on the feasibility of implementing digital billboard installations on: •City-owned properties; and/or •Lands available for lease, partnership, or other agreements suitable for such use, including opportunities with private sector entities and institutional partners; and, That the report include: 1.A review of best practices from other municipalities, including the City of Vaughan, with respect to the use of digital billboards on municipal lands and through partnership or lease arrangements; 2.An analysis of potential revenue generation opportunities, including: •municipally operated models, •third-party advertising agreements, •lease or licensing arrangements with private landowners or partners; 3.An assessment of any zoning, regulatory, legal, and procurement considerations, including implications under the City's Sign By-law; 4.Consideration of community and planning impacts, including visibility, traffic safety, compatibility with surrounding land uses, and urban design considerations; and, 5.That all net revenues generated from such initiatives be held in a reserve which is dedicated to funding the unhoused initiatives including shelter operations and prevention programs.
6/29/2026	CQ18-2026	Outstanding	Angelo Marignani	Comm. Community Services	Asks that Administration report back to council on the feasibility in creating a new municipal bylaw that explicitly prohibits recreational swimming in the non designated public waterways within the city of Windsor boundaries. Also could administration outline A proposed enforcement framework and a schedule of financial penalties for violations while ensuring that the public safety messaging and clear signage directs our residents to our official monitored swimming areas.

Meeting Date	CQ #	Status	Council Member	Department	Question
6/29/2026	CQ19-2026	Outstanding	Kieran McKenzie	Comm. Corporate Services	Asks that Administration report back to City Council with options and potential amendments to the Procedure By-law, to restructure the Council Meeting format and scheduling structures to ensure that a duly registered delegate's right to speak is protected to the greatest extent possible, and that that right apply to the specific meeting they registered to speak at? Specifically, the report should provide actionable legal and procedural options to address the following formatting adjustments: 1.Amending the Rules of Precedence: Adjusting procedural mechanisms so that a motion to defer cannot be introduced, put on the floor, or voted upon for any specific agenda item until all duly registered public delegates for that item have been heard. 2.Agenda Restructuring (Front-Loading): Restructuring the formal Order of Business to place a comprehensive, dedicated public delegation period near the beginning of the meeting—ensuring all registered delegates on all scheduled agenda items are heard prior to Council entering debate or moving procedural motions. 3.Any Other Options for Council to Consider: Ensuring delegates are heard when they follow established processes at the meeting in which they are registered to delegate.

Meeting Date	CQ #	Status	Council Member	Department	Question
6/29/2026	CQ20-2026	Outstanding	Frazier Fathers	Comm. Economic Development / Deputy CAO	Asks that given the Huron Church Road Urban Design Master Plan and Development Guidelines were adopted by Council over twenty years ago, and given that the forthcoming opening of the Gordie Howe International Bridge is expected to significantly impact Huron Church Road, I am requesting that Administration report back how conditions and policy directions have changed since the plan was adopted, including but not limited to: •Information on the anticipated impact of the Gordie Howe International Bridge on traffic volumes and the function on Huron Church Road; •shifts in housing policy including the City's mixed-use corridors and intensification nodes policy; •the future role of the corridor in the city's transit network, including conventional transit, potential rapid transit, and regional connectivity; •opportunities to improve active transportation, pedestrian safety, cycling infrastructure, streetscaping, public realm design, and connections to nearby neighbourhoods and institutions; The report should include information on the process, estimated timelines, and potential costs associated with updating the Huron Church Road Urban Design Master Plan for consideration in a future budget.

Meeting Date	CQ #	Status	Council Member	Department	Question
7/13/2026	CQ21-2026	Outstanding	Gary Kaschak	Comm. Infrastructure Services / City Engineer	Asks that Administration due to recent complaints about poorly prepared & secured garbage loads going to the Landfill transfer station on Central Avenue causing excessive pollution & debris onto the roads primarily within a 1km radius of the Central ave transfer station. I ask that, outside of internal resources like the City's Environmental Services department cleaning up materials on the nearby Right of Ways, can Administration work with other Community partners like Windsor Police & the Ministry of Transportation to potentially set up enhanced education & enforcement on EC Row and the areas directly around the public drop off depot to help reduce improper & unsafe loads travelling on our roads. In the interim, can our City Communications department in conjunction with our City Health & Safety team start to tailor & provide some simple messaging for an upcoming Communications bulletin & for our City social media platforms. Possibly EWSWA can be involved as well.

Meeting Date	CQ #	Status	Council Member	Department	Question
7/13/2026	CQ22-2026	Outstanding	Kieran McKenzie	Comm. Infrastructure Services / City Engineer	Asks that Administration prepare a comprehensive report regarding the basement flooding events associated with the July 3, 2026 rainfall event, to include, where feasible: 1.Event & System Overview: A summary of the rainfall data, its specific impacts on Windsor's sewer system, and resulting operational lessons learned. 2.Flood Distribution: The total number and precise geographic mapping of reported basement floods across city neighbourhoods. 3.Master Plan Alignment: The implementation status (completed, underway, planned) of the Sewer and Coastal Flood Protection Master Plan in affected areas, noting if the system performed according to engineering expectations for its current stage. 4.Property-Level Data: An analysis of affected homes, highlighting repeat backups, common property traits, and participation rates in the Basement Flooding Protection Subsidy Program. 5.Mitigation Performance: An assessment of residential protection measures (e.g., backwater valves, sump pumps), focusing on trends where flooding occurred despite these devices being installed. 6.Near-Term Resiliency Recommendations: Actionable options for both capital and operational investments that Council can consider for near-term implementation to improve flood resiliency while long-term Master Plan projects are pending.

Meeting Date	CQ #	Status	Council Member	Department	Question
7/13/2026	CQ23-2026	Outstanding	Mayor Francis	Comm. Infrastructure Services / City Engineer	Asks that Administration provide a full briefing report pertaining to the storm and flooding events of the July 3rd/4th weekend. Also please include any relevant information from Enwin Utilities and their efforts during the clean up. Asks that Administration provide a comprehensive update on the data collected from the recent flooding in east Riverside and forest glade area specifically detailing the performance and the capacity limits of our existing stormwater management ponds pumping stations and sewer infrastructure during the peak rainfall furthermore I request that administration use this data to identify immediate localized bottlenecks and report back on a prioritized action plan including potential accelerated funds funding and or infrastructure upgrades to mitigate future flooding risks and protect residents in the heavy affected neighborhoods.
7/13/2026	CQ24-2026	Outstanding	Renaldo Agostino	Comm. Human & Health Services	Asks that Administration prepare a report on what the actual cost of homelessness, mental health and addiction is currently costing the Windsor taxpayer, please include the costs of first responders on this as well.
7/27/2026	CQ27-2026	Outstanding	Frazier Fathers	Comm. Finance / City Treasurer	Asks that Administration be directed to prepare, as part of the 2027 Budget process, a report package modelled on the existing ABC Budget package for funded Housing and Homelessness agencies, including in the package each agency's organizational budget, housing and homelessness funding amount, funded and total program offerings, specific outcomes from the previous year, any additional funding requests, prior-year accomplishments and barriers, and next-year estimates; and any other relevant materials; and, That it be made clear to service providers that if they do not participate in the process no in year allocation increase will be considered; and, That the package be made available for Council review and any special budget committee struck during the 2027 Budget process.

Meeting Date	CQ #	Status	Council Member	Department	Question
7/27/2026	CQ28-2026	Outstanding	Angelo Marignani	Comm. Infrastructure Services / City Engineer	Asks that Administration forward a report detailing options to amend the rodent extermination program eligibility criteria to increase the current 4-unit residential property threshold, applying to all row housing. Please include potential budgetary impacts and necessary updates to the municipal property standard bylaw.
7/27/2026	CQ29-2026	Outstanding	Angelo Marignani	Comm. Human & Health Services	Asks that Administration explore potential cost savings opportunities if local city-funded or city-affiliated emergency shelters were to collaborate on a standardized, group purchasing framework or leverage municipal supply contacts. This should include feasible options and recommendations for next steps for establishing or supporting a dedicated collaborative buying group for local emergency shelters and supportive housing operators to ensure maximum financial efficiencies of municipal social service investments.
9/14/2026	CQ31-2026	Outstanding	Gary Kaschak	Comm. Infrastructure Services / City Engineer	Asks that Administration do an official traffic study and assessment that will come to the ETPS Standing Committee and City Council thereafter for public consultation discussion to have the intersection of Rose Street and Clemenceau Street become a four-way stop intersection. Due to an increased amount of accidents over the years and the increased regular cut through traffic on Rose Street going east and west with this being a desired route to get to the East Windsor commercial shopping plazas, and very soon the upcoming Costco retail operation nearby in Ward 8, many residents feel a four-way stop is warranted here. I know Administration has done many traffic calming methods here to date, but most residents still want a four-way stop at this intersection.

Meeting Date	CQ #	Status	Council Member	Department	Question
9/14/2026	CQ33-2026	Outstanding	Angelo Marignani	Comm. Corporate Services	Asks that given growing concerns from residents regarding excessive noise caused by modified mufflers and altered vehicle engines, could Administration please provide a report outlining the options available to the City of Windsor to address and regulate these infractions, including: Jurisdictional framework, and the legal parameters distinguishing municipal enforcement under Windsor's noise by-law 6716 from provincial enforcement under the Ontario Highway Traffic Act Section 75 regarding mufflers and excessive noise. Enforcement and interagency options, and opportunities for targeted collaborative enforcement initiatives between City by-law officers and the Windsor Police Services. Policy and regulation measures, potential amendments to local by-laws, decibel levels, or pilot programs, such as automated noise radar technology, that municipalities have used to curb vehicle noise.
9/28/2026	CQ34-2026	Outstanding	Kieran McKenzie	Comm. Economic Development / Deputy CAO	Asks that Transit Windsor administration please provide a report to City Council detailing a comprehensive service enhancement plan for South and South East Windsor that specifically addresses the following: 1.Cabana Corridor Optimization: What short- and long-term routing, frequency, and infrastructure enhancements are planned along the fully modernized Cabana Road corridor to support the projected influx of high-density residential developments? 2.South East Windsor Demand: What are the explicit operational, fleet, and financial requirements necessary to address the rapidly increasing transit service demands in South East Windsor? 3.Sandwich South Lands Connectivity: What is the specific timeline and strategic framework for extending reliable transit service into the Sandwich South Lands up to the municipal boundary line to connect these newly developing industrial and residential zones with the rest of the city network? 4.Capacity Coordination: How will these service expansions leverage the newly broke-ground $32.5-million Transit Centre garage expansion to ensure adequate bus storage and maintenance capabilities exist to fulfill these new service hours?

Meeting Date	CQ #	Status	Council Member	Department	Question
9/28/2026	CQ35-2026	Outstanding	Kieran McKenzie	Comm. Economic Development / Deputy CAO	Asks that Administration please provide a comprehensive report outlining the potential risks, infrastructure strains, and long-term impacts associated with the development and operation of large-scale data centres within the City of Windsor. Specifically, please ensure the report addresses the following areas of concern: •Power and Energy Grid Capacity: What are the projected impacts of data centre energy demands on Windsor's local electrical grid, and how might this affect electricity costs or reliability for residents and existing local manufacturing industries? •Water Consumption and Cooling Infrastructure: Given that many data centres require millions of litres of water daily for cooling, what are the potential strains on Windsor's water treatment, distribution, and wastewater infrastructure? •Land Use and Economic Development: How does the significant footprint of data centres align with Windsor's current zoning, Official Plan, and employment land strategy? Additionally, what is the projected job-creation-to-land-mass ratio compared to traditional manufacturing or technology sectors? •Environmental and Climate Targets: How would the carbon footprint of these high-energy facilities impact the City of Windsor's progress toward its Community Energy Plan and broader climate mitigation goals? •Taxation and Revenue Realization: What are the municipal tax implications of these facilities, and do the financial returns justify the long-term infrastructure commitments required by the City? •Noise and Local Mitigation: What are the known noise pollution risks associated with data centre cooling fans and backup generators, and what zoning or regulatory bylaws would be required to protect adjacent residential areas?

Meeting Date	CQ #	Status	Council Member	Department	Question
9/28/2026	CQ36-2026	Outstanding	Renaldo Agostino	Comm. Human & Health Services	Asks that Administration report back on the social and economic impacts of investing in community housing, both in the form of renewal and new development, similar to the study conducted by the Canadian Centre for Economic Analysis in partnership with the Greater Toronto and Hamilton Area (GTHA) titled "The Public Housing Dividend". Further, ask administration to compare the operational cost of community housing in our region and the operational cost of our shelter systems combined, and further compare how many residents live in community housing with how many residents use our emergency shelter system.
9/28/2026	CQ37-2026	Outstanding	Angelo Marignani	Comm. Community Services	Asks that Administration prepare a report detailing the current municipal programming facilities, and funding dedicated specifically to Windsor’s senior population. Including: Recommendations and potential resource allocations for expanding affordable accessible senior programming aimed at reducing isolation, promoting mental and physical well-being, and supporting our seniors as they age in place.
11/9/2026	CQ38-2026	Outstanding	Kieran McKenzie	Comm. Infrastructure Services / City Engineer	Asks in light of the alarming recent spike in vehicle/pedestrian and other public right-of-way incidents across Windsor, and given that the City of Windsor Vision Zero Action Plan mandates a proactive "Safe System" approach to eliminate traffic fatalities, while the Walk/Wheel/Windsor Active Transportation Master Plan (ATMP) requires safe, connected infrastructure to overcome the physical barriers created by wide arterial corridors, that Administration please report back to City Council on the feasibility of establishing a formal, proactive framework to implement pedestrian-activated traffic lights at high-risk, unmanaged intersections along Windsor's arterial roads. Furthermore, to ensure these critical safety upgrades are delivered sustainably, could administration identify potential funding mechanisms—specifically detailing how the deployment of these pedestrian-activated traffic lights can be integrated into the City's long-term capital investment strategy, and explicitly exploring how revenues generated from the City's Red Light Camera program can be utilized to fund this infrastructure.

Meeting Date	CQ #	Status	Council Member	Department	Question
11/9/2026	CQ39-2026	Outstanding	Angelo Marignani	Comm. Corporate Services	Asks that Administration please provide a report outlining the required procedure, valuation, and feasibility for devesting the city-owned parcel of land at the fence west of 1779 Aspenshore Court to 1390 Aspenshore Avenue, to the adjacent residential property owners. Including any necessary conditions, easement requirements, or restrictions related to the underlying stormwater trunk line.
11/23/2026	CQ40-2026	Outstanding	Darcie Renaud	Comm. Economic Development / Deputy CAO	Asks that Administration please provide a report for City Council's consideration to keep Transit Windsor Route 1000 operating until December 31, 2027.
11/23/2026	CQ41-2026	Outstanding	Mark Masanovich	Comm. Economic Development / Deputy CAO	Asks that Administration work with the Ontario Ministry of the Environment, Conservation and Parks to: 1. Confirm who owns, operates, and maintains the existing air monitoring station located beside École E.J. Lajeunesse immediately west of Zalev Brothers Company and near the school's sports field. 2. Identify which agencies receive and review the monitoring results. 3. Determine whether the City of Windsor has access to the data and ensure that historical and future monitoring results are made readily available to the public. Residents have questions about who owns, operates and maintains this station, which government agency receives the results, and whether the monitoring data is accessible to the public. Given the proximity of industrial operations to residential neighbourhoods, schools, and recreational areas, residents deserve reliable, timely and accessible information about local air quality.