



**2025 Operating Budget Review
Finance Committee – Finance & Social Services Agenda
Room 204, 350 City Hall Square West
Tuesday, November 12, 2024
1:00 o'clock p.m.**

Members:

Councillor Fabio Costante (Chair)
Councillor Kieran McKenzie
Councillor Angelo Marignani

Departments:

Employment & Social Services
Housing and Children's Services
Huron Lodge
Asset Planning
Financial Planning
Financial Accounting
Taxation and Financial Projects

CLT assigned resources:

Janice Guthrie, Commissioner of Finance
Andrew Daher, Commissioner of Human and Health Services

Order of Business:

1. Call to Order

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.

2. Disclosure of Pecuniary Interest

3. Minutes – Adoption of the minutes arising from the previous meeting

3.1 Minutes of the Finance Committee – Finance & Social Services of its meeting held October 15, 2024. *(attached)*

4. Delegations (if registered) (5 minutes maximum)

5. Business arising from the minutes- *(attached)*

-Response to Direction by the Committee regarding Return on Investment in Housing, Social Services and Poverty Reduction

-Response to Direction by the Committee regarding Contribution to the Levy

-Response to Direction by the Committee regarding Penalty Fees for those in arrears

6. New Business (if required)

7. Motion to move in camera

-See in-camera agenda

8. Motion to move back into regular session

9. Date of next meeting (if required)

10. Adjournment

**Finance Committee – Finance & Social Services
2025 Operating Budget Review**

Date: Tuesday, October 15, 2024
Time: 2:00 o'clock p.m.
Room 204, 350 City Hall Square West

MEMBERS PRESENT:

COUNCILLORS:

Ward 2 - Councillor Fabio Costante (Chair)
Ward 9- Councillor Kieran McKenzie
Ward 7 – Councillor Angelo Marignani

Also in attendance are the following:

Joe Mancina, Chief Administrative Officer
Janice Guthrie, Commissioner, Finance & City Treasurer
Andrew Daher, Commissioner, Human & Health Services
Alina Sirbu, Executive Director Long Term Care Administrator, Huron Lodge
Kirk Whittal, Executive Director, Housing & Children's Services
Natasha Gabbana, Senior Manager of Asset Planning
Tanya Antoniw, Executive Director Employment & Social, Services
Linda Higgins, Manager of Intergovernmental Funding
Steven Lynn, Manager, Social Policy & Planning
Matthew Stubbings, Chief of Staff, Mayor's office
Tony Ardochini, Deputy Treasurer, Financial Planning
Jennifer House, Financial Planning Administrator
Dave Soave, Manager, Strategic Operational Budget Development & Control
Dan Seguin, Deputy Treasurer, Financial Accounting
Andrea Sayers, Financial Planning Administrator
Luigi Congi, Executive Initiatives Coordinator
Doran Anzolin, Executive Initiatives Coordinator
Steve Vlachodimos, City Clerk/Licence Commissioner
Anna Ciacelli, Deputy City Clerk/Supervisor of Council Services
Karen Kadour, Committee Coordinator

1. Call to Order

The Chair calls the meeting to order at 2:00 o'clock p.m.

2. Disclosure of Pecuniary Interest

None disclosed.

3. Minutes

Moved by: Councillor Kieran McKenzie
Seconded by: Councillor Angelo Marignani

That the minutes of the meeting of the Finance Committee – Finance & Social Services of its meeting held September 24, 2024 **BE ADOPTED** as presented.
Carried.

4. Delegations

Ann Ryan, Executive Director, Iris House

Ann Ryan, Executive Director, Iris House appears before the Finance Committee – Finance & Social Services and provides the following comments and concerns:

- There are 26 City/County homes that house 550 people. Iris House houses 67 people.
- When ODSP went up due to inflation, the homes were compelled to collect the ODSP money from our clients and then they invoiced the city at the end of month to receive their subsidy money. They are looking to stop that practice.
- Now they are collecting the money for ODSP, but the city is not giving them an increase. Previously, they received a corresponding increase.
- There is inflation at Iris House, and they have until March 31, 2025 (expenses went up \$72,000) to fundraise the difference.
- Minimum wage is now \$18. an hour.
- Requesting that the city forwards the ODSP increases to Iris House.

Councillor Angelo Marignani inquires as to the approximate cost for the city's portion of the ODSP. Ms. Ryan responds that the city's cost was absorbed back into their budget, so they applied for more money and are now paying less. Their agreement is for \$699,000 but the city only paid \$627,000 last year.

Councillor Kieran McKenzie inquires about how the ODSP is administered along with the funding relationship. Kirk Whittal, Executive Director, Housing & Children's Services appears before the Finance Committee – Finance & Social Services and provides financial details. The province came in at the last moment with an additional \$4M from the Homelessness Prevention Program (HPP) and they were able to allocate \$1M to the per diem to \$60. He notes that Ms. Ryan is referring to anybody that occupies a subsidized bed in the system - if their income increases, that offsets the subsidy.

Councillor Kieran McKenzie inquires whether the funding provided to the municipality is 100% provincial flow through dollars that is provided to the service providers. Mr. Whittal responds a good portion of it is, and states that the HPP budget is managed and allocated as municipal dollars to the housing with supports Program.

Councillor Kieran McKenzie inquires whether all the service providers like Ms. Ryan are in the same position. Mr. Whittal agrees and as much as they provide portions of support for their shelter systems, they have the same issues, food costs, minimum wage, etc. He notes that the rates will be reviewed in 2026.

Andrew Daher, Commissioner, Human & Health Services appears before the Finance Committee – Finance & Social Services and adds that the ratios of all the 30 providers have a higher proportion of ODSP individuals in their homes, and they cannot create a two-tiered system which is why they have tried to standardize it across the board.

5. Business Arising from the Minutes

Joe Mancina, Chief Administrative Officer and Janice Guthrie, Commissioner, Finance and City Treasurer appear before the Finance Committee – Finance & Social Services and provide an update as it relates to the administrative review that has been undertaken and indicates that the estimates to potential property tax increases have decreased to 7.37% from the original estimate of 12.9%. The finance team will be reporting back with further opportunities for potential decreases to the overall estimate.

Councillor Kieran McKenzie requests that administration provide more information on the discretionary items. Ms. Guthrie provides details regarding the discretionary items, and partially discretionary items.

Moved by: Councillor Angelo Marignani

Seconded by: Councillor Kieran McKenzie

That the report of the Commissioner, Human and Health Services in response to the request that “*administration to provide the number for Ontario Works (OW) recipients that should perhaps instead be on Ontario Disability Support Program (ODSP)*” **BE RECEIVED** for information.

Carried.

Regarding the request for information related to re-alignment, administration indicates that the matter is complex and requires further time to provide a comprehensive response.

Moved by: Councillor Angelo Marignani

Seconded by: Councillor Kieran McKenzie

That the direction from the Finance Committee – Finance and Social Services of its meeting held September 24, 2024 in response to the request that “*administration provide high level numbers for savings and return on investment in housing, social services and poverty reduction and if there’s a possibility of a realignment of resources geared towards housing*” **BE REFERRED** to the next Committee meeting to allow for administration to complete the necessary response to this direction.

Carried.

Moved by: Councillor Angelo Marignani

Seconded by: Councillor Kieran McKenzie

That the report of the Commissioner, Human and Health Services requesting that “*administration to provide information on the average time recipients have stayed in subsidized housing*” **BE RECEIVED** for information.

Carried.

Councillor Costante inquires about the City Budget. Mr. Whittal indicates that the budget is approximately \$1.3 million and is currently in a deficit with a shortfall of \$400-500 thousand. Mr. Whittal provides information regarding rent supplements and emergency shelter housing.

Moved by: Councillor Angelo Marignani

Seconded by: Councillor Kieran McKenzie

That the report of the Commissioner, Human and Health Services requesting that “*administration report back following the administrative review regarding the rent supplement program and the rent assistance program*” **BE RECEIVED** for information.

Carried.

10. Motion to move In-Camera

Moved by: Councillor Kieran McKenzie

Seconded by: Councillor Angelo Marignani

That Rule 3.3(c) of the Procedure By-law 98-2011, **BE WAIVED** to allow for the Chair to call a special meeting without 24 hours’ notice.

Carried.

Moved by: Councillor Kieran McKenzie

Seconded by: Councillor Angelo Marignani

That the Finance Committee-Finance and Social Services move In Camera at 3:19 o’clock p.m. in accordance with the Municipal Act s. 239 (d) labour relations or employee negotiations and s. 239 (b) personal matters about an identifiable individual, including municipal or local board employees.

Carried.

Discussion on the items of business.

11. Motion to move back into regular session

Moved by: Councillor Kieran McKenzie

Seconded by: Councillor Angelo Marignani

That the Finance Committee— Finance and Social Services move back into public session at 3:59 o'clock p.m.

Carried.

Moved by: Councillor Kieran McKenzie

Seconded by: Councillor Angelo Marignani

That the Clerk **BE DIRECTED** to transmit the recommendation(s) contained in the report(s) discussed at the In Camera meeting.

Carried.

Moved by: Councillor Kieran McKenzie

Seconded by: Councillor Angelo Marignani

That the recommendation contained in the verbal update from the Commissioner, Human and Health Services and Commissioner, Finance and City Treasurer regarding a labour relations and employee matters about an identifiable individual including municipal or local board employees **BE RECEIVED**.

Carried.

5. Business Arising from the Minutes

Moved by: Councillor Angelo Marignani

Seconded by: Councillor Kieran McKenzie

That the Finance Committee – Finance and Social Services **DIRECT** administration to review the possibility of increasing penalty fees for those in arrears, comparable to that of other municipalities and to provide the Committee with recommendations for consideration.

Carried.

Moved by: Councillor Angelo Marignani

Seconded by: Councillor Kieran McKenzie

That the Finance Committee – Finance and Social Services **DIRECT** administration to review and report back on what is needed to reach 5% cuts for this portfolio (Social Services and Housing; and Finance) and any associated risks in doing so.

Carried.

Moved by: Councillor Kieran McKenzie

Seconded by: Councillor Angelo Marignani

That the Finance Committee – Finance and Social Services **DIRECT** administration to report back on what Social Services and Housing, as well as Finance, contribute to the levy.

Carried.

6. New Business

None presented.

9. Date of Next Meeting

The next meeting will be held at the call of the Chair.

10. Adjournment

Moved by: Councillor Angelo Marignani

Seconded by: Councillor Kieran McKenzie

That the meeting of the 2025 Operating Budget Review—Finance Committee—Finance and Social Services **BE ADJOURNED** at 4:12 o'clock p.m.

Carried.

TO: Finance Committee – Finance and Human & Health Services

FROM: CLT/ED Human & Health Services

DATE: November 12, 2024

SUBJECT: Response to Committee Direction

RECOMMENDATION:

THAT the response to the Finance Committee direction regarding – “That the Finance Committee – Finance and Social Services DIRECT administration provide high level numbers for savings and return on investment in housing, social services and poverty reduction and if there’s a possibility of a realignment of resources geared towards housing.” - BE RECEIVED

BACKGROUND:

This report responds to the Finance Committee’s directive for high-level numbers on savings and returns on investment (ROI) in housing, social services, and poverty reduction. Research shows that there are social, environmental, and economic returns generated by investments in supportive housing, which integrates housing stability with wraparound support services. The Social Return on Investment (SROI) framework, employed in this report, measures the broader impact of these investments, encompassing cost savings and enhancements in quality of life, public health, and economic outcomes.

DISCUSSION:

Supportive Housing

Supportive housing has consistently proven to be the most cost-effective and sustainable solution to homelessness. By providing stable housing along with integrated services such as mental health and addiction support, it offers substantial long-term savings across multiple public sectors:

Average Cost in Ontario to Shelter a Person Experiencing Homelessness

Sheltering Options	Cost/ Day	Cost/ Month	Cost/ Year	Annual Savings vs. SH
Supportive Housing (SH)	\$20	\$613	\$7,356	\$0
Shelter Bed	\$70	\$2,100	\$25,200	\$17,844
Ontario Prisons	\$388	\$11,625	\$139,500	\$132,144
Hospital Bed	\$450	\$13,500	\$162,000	\$154,644

Source: Office of the Auditor General of Ontario - 2017 Auditor General Report¹

- **Cost Comparison:** Using provincial numbers from the table above, supportive housing costs approximately \$7,356 annually per person, as compared to shelter beds (\$25,200), prison beds (\$139,500), and hospital beds (\$162,000) in Ontario. This equates to savings of \$17,844 in comparison to a shelter, \$132,144 in comparison to prison, and \$154,644 in comparison to hospital per person per year, respectively, when individuals are housed in supportive housing rather than in more expensive alternatives.
- **Economic Multiplier:** Data from CMHA Ontario's 2022 "I Choose" campaign suggests that for every \$10 invested in supportive housing, there is an estimated \$21.72 saved across healthcare, social services, and justice systems.²

Housing Sector

Investing in housing initiatives addresses immediate shelter needs and generates lasting economic benefits, creating a cycle of stability and resilience in local communities. Research from CMHA Ontario shows that every \$1 invested in housing construction yields a \$1.52 economic multiplier effect, boosting the local economy through job creation, increased tax revenues, and reduced social assistance reliance.³

Justice

Supportive housing can substantially reduce costs within the justice system by decreasing the frequency of incarceration and associated legal expenses:

- **Reducing Recidivism:** Investments in supportive housing reduce recidivism by providing housing stability, thus lowering future incarceration rates and associated system costs.
- **Cost Avoidance:** Local data from the South West Detention Centre in Windsor-Essex shows that incarcerating a person cost's approximately \$124,500 annually. With about 50 homeless individuals in the justice system locally at any given, the total cost is roughly \$6.3 million per year. This is relatively consistent with the Provincial data noted above.
- **Broader Justice System Savings:** The John Howard Society's research applies a multiplier of three to account for ancillary justice expenses (police, courts, legal aid, etc.), bringing the estimated justice-related homelessness costs to approximately \$19 million annually in Windsor-Essex alone.⁴

Health Sector

Stable housing has profound implications for healthcare savings by reducing emergency room visits, inpatient stays, and other high-cost medical interventions for homeless individuals:

- **Hospital Usage:** Data from Windsor Regional Hospital (WRH) shows increasing Emergency Department (ED) visits and inpatient cases among patients with no-fixed address, with a 17% increase in ED visits from 2022/23 to 2023/24 and a 30% rise in inpatient cases from 2022/23 to 2023/24.

¹ [Office of the Auditor General of Ontario – Annual Report 2017](#)

² [CMHA election monitor: Supportive housing investment strengthens people and the economy, 2022.](#)

³ [CMHA election monitor: Supportive housing investment strengthens people and the economy, 2022.](#)

⁴ [NO FIXED ADDRESS, John Howard Society](#)

- **Cost Avoidance:** With the cost of a daily hospital bed being the highest amongst all of the alternative sheltering options, addressing homelessness through supportive housing would benefit the health sector. There is ample evidence that shows that homeless patients discharged into supportive housing are more likely to recover effectively and avoid costly readmissions, as opposed to those discharged on the street or to an emergency shelter.
- **Health Outcomes:** Research shows that access to supportive housing leads to improved physical and mental health outcomes, reducing overall healthcare utilization by addressing fundamental needs such as shelter and food security.⁵

Social Services

Efforts to support clients in Windsor-Essex moving from Ontario Works (OW) assistance to employment have generated positive outcomes. These program efficiencies have resulted in cost savings for the province, as clients who transition to employment reduce the need for OW financial assistance and discretionary supports. For the municipality, lowering OW caseloads help to ease the pressure of an increasing demand for social assistance, a trend observed locally and across Ontario. Locally, since January 2024, we have over 3900 individuals who have been referred from Ontario Works to Employment Ontario to receive Employment Supports. In addition, since January 2024, over 900 clients who were receiving Ontario Works have exited the program due to employment. At a rate of \$733 per month for a singles person on social assistance, the annual savings to the taxpayers is about \$7.9M (this assumes they do not come back on OW within the year).

The benefits of transitioning clients from OW to employment extend beyond financial savings. Employment offers individuals stability, self-sufficiency, and an improved quality of life, which positively impacts their physical and mental well-being. Stable employment also reduces the likelihood of individuals experiencing homelessness or requiring costly community services, such as emergency healthcare or justice system involvement. Additionally, having a larger, employment-ready labor force strengthens Windsor-Essex's capacity to meet local workforce demands, supports economic resilience, and fosters a more dynamic, productive community. These intangible benefits are very difficult to quantify.

Poverty Reduction

Investing in poverty reduction initiatives, such as the City's Pathway to Potential (P2P) program, generates impactful social and economic returns. Programs within P2P, like the affordable transit pass program and recreation assistance program, deliver significant value by fostering social inclusion, enhancing access to essential services, and supporting economic stability:

- **Affordable Bus Pass Program:** Public transit investment can yield up to \$4 in economic returns for every \$1 invested, according to the American Transportation Research Board. Subsidized transit passes enhance access to employment, education, and healthcare, creating multiplier effects across multiple areas.
- **Recreation Assistance Program:** Studies on subsidized recreation programs indicate an SROI ratio of 3:1 to 5:1, meaning that each dollar invested generates \$3 to \$5 in social value. These benefits include improved health, social skills, and academic performance for children and youth, along with long-term community wellness.

⁵ Blazer DG, Sachs-Ericsson N, Hybels CF. Perception of unmet basic needs as a predictor of depressive symptoms among community-dwelling older adults. *J Gerontol A* 2007; 62: 191–5.



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RISK:

N/A

FINANCIAL IMPLICATIONS:

N/A

CONCLUSION

Extensive research and evidence underscore the benefits and cost savings that come from investing in social service supports and programs. These investments not only produce financial savings and economic spinoffs but also generate intangible benefits such as reduced system strain and increased service capacity. While the City acknowledges that one-to-one savings are not fully achievable, as individuals will continually move in and out of the system, there are more cost-effective alternatives that yield better returns. Achieving this requires coordinated support from all levels of government, as municipalities alone can no longer sustain this financial burden.

TO: Finance Committee – Finance and Social Services

FROM: Commissioner Finance/City Treasurer

DATE: November 12, 2024

SUBJECT: Response to Committee Direction

RECOMMENDATION:

THAT the response to the Finance Committee direction for administration to report back on what Social Services and Housing, as well as Finance, contribute to the levy BE RECEIVED.

BACKGROUND:

At the Finance Committee – Finance and Social Services meeting held Tuesday October 15, 2024, direction was provided for administration to report back on what Social Services and Housing, as well as Finance, contribute to the levy.

DISCUSSION:

At the first Operating Budget Committee meeting, held September 24th, members were informed that the Preliminary Budget Pressure Issues were projected to result in a 12.90% tax levy increase and were subject to a Senior Administration Review. Following Administration’s initial review, the Committee was updated at the October 15th meeting that these budget pressures had been reduced to a 7.37% increase. The direction received from the Finance Committee was clarified in terms of asking how much each respective department was contributing to the original 12.9%, now 7.37% budget pressure.

As Administration continues to implement strategies to further mitigate the budget pressures, the following table (Table 1) provides a current breakdown of departmental contributions to the estimated levy increase within Finance and Human & Health Services.

Table1

Department	Updated Budget Pressures	% of Increase
<i>Finance & City Treasurer</i>		
Asset Planning	(\$65,152)	(0.01%)
Financial Accounting	(\$151,300)	(0.03%)
Financial Planning	(\$87,633)	(0.02%)
Taxation & Financial Projects	\$46,126	0.01%
Sub-Total	(\$257,959)	(0.05%)
<i>Human & Health Services</i>		
Employment & Social Services	(\$233,682)	(0.05%)
Housing & Children's Services	\$1,889,387	0.39%
Huron Lodge	(\$38,658)	(0.01%)
Sub-Total	\$1,617,047	0.33%
Overall Tax Levy Requirement	\$35,773,638	7.37%



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It should be noted that Administration's review is ongoing and may result in further refinement to the above figures, of which will be communicated to this committee through subsequent meetings.

RISK:

There is a high degree of risk associated with further financial reductions in each respective area which have been outlined in the other corresponding memos to the Committee.

FINANCIAL IMPLICATIONS:

Financial information has been provided in the Table 1 above.

TO: Finance Committee – Finance and Social Services

FROM: Commissioner of Finance & City Treasurer

DATE: November 12, 2024

SUBJECT: Response to Committee Direction

RECOMMENDATION:

THAT the response to the Finance Committee direction regarding administration to review the possibility of increasing penalty fees for those in arrears, comparable to that of other municipalities and to provide the Committee with recommendations for consideration **BE RECEIVED** as additional information.

BACKGROUND:

At the Finance Committee – Finance and Social Services meeting held Tuesday, October 15, 2024, direction was provided for Administration to review the possibility of increasing penalty fees for those in arrears, comparable to that of other municipalities and to provide the Committee with recommendations for consideration.

DISCUSSION:

The annual operating budget for the Treasury, Taxation and Financial Projects Department (the Department), includes several user fees. In preparation for the 2025 Operating Budget, the Department reviewed all user fees and is proposing changes to the following:

User Fees	2024 Budgeted Fee	2025 Budget Fee (subject to approval)
New Property Account Fee	\$75 per roll	\$92 per roll
Ownership Changes	\$75 per roll	\$92 per roll
Mortgage Account Administration Fee	\$40 per account	\$47 per account
Property Tax Arrears Notice	\$10 per statement	\$11 per statement
Online Customer Portal Annual Subscription Fee	\$50 per year	\$52 per year
Online Customer Portal Self Serve Documents	\$30 per request	\$31 per request
Research - Current & Prior Year's Tax Information (Printed or Written)	\$52 per hour	\$67 per hour
Returned Service Item (Includes NSF cheques)	\$50 per NSF	\$65 per NSF
Expedited tax certificates	\$120 per certificate	\$130 per certificate
External Tax Inquiry (ETI)	\$75 per roll number	\$95 per roll number
Statement of account fee	\$30 per statement	\$35 per statement
Tax certificates	\$75 per statement	\$95 per certificate
Tax receipts	\$30 per roll number	\$35 per roll number
Current & prior year's tax information	\$10 per roll year	\$15 per roll year
Letters of default (2 nd notice)	\$50 per notice	\$70 per notice
Letters of default (final notice)	\$250 per notice	\$275 per notice
Local Improvements, Sewer Replacements	\$100 per roll	\$130 per roll
Other Charges Levied Against the Tax Roll	\$50 per account	\$60 per account
Registered Interested Party (up to 2 parties)	\$225 per letter	\$250 per letter
Additional interested party notification	\$50 per letter	\$60 per letter
Tax Lien Registered (Vacant land, any class)	\$1,450 per property	\$1,500 per property

Tax Lien Registration (Residential with house)	\$1,450 per property	\$1,800 per property
Tax Lien Registration (Other)	\$1,450 per property	\$2,000 per property
Extension Agreement	Nil	\$500 per property
Tax Sale Fees	Nil	\$1,400 per property
Tender Opening and Examination	Nil	\$250 per property
Payment of Proceeds into Court (Close File)	Nil	\$650 per property
Tax Sale Tender Package	\$25 per tender package	\$30 per tender package

In general, the Department considered the user fees individually, identifying the date the fee was last updated, and calculated an increment, representing annual inflation since the last update. The exceptions to that were:

- Extension Agreement
- Tax Lien Registration (all)*
- Tax Sale Fees*
- Tender Opening and Examination*
- Payment of Proceeds into Court (Close File) *

*To be commented on in aggregate below as “Tax Sale Related User Fees.”

The Department completed a scan of similar user fees at other municipalities, more specifically Lakeshore, Mississauga, Ottawa, Brampton, and Sudbury. A summary of the results are as follows:

- Extension Agreements (EA): EAs provide taxpayers the opportunity to repay balances owing on account of property taxes, for a term not to exceed five (5) years, bearing interest at a rate of 1.25% per month (By-law 102-2024). EAs typically require a substantial amount of staff time to work with the taxpayer to arrive at an agreement that is reasonable, based upon their individual financial circumstances. Currently, the Department does not charge a user fee for EAs. Of the five (5) municipalities reviewed, all charged a user fee ranging from \$450 to \$1,100 per EA.
- Tax Sale Related User Fees: Of the five (5) municipalities reviewed, tax sale related user fees ranged from \$3,900 to \$10,800. Currently, the Department charges \$1,450 per property at the time that the lien is placed. The only costs added after that time include interest and advertising costs if it proceeds to tax sale, with no recovery of time spent by collection staff on these properties. For 2025, the City of Windsor is proposing to implement tax sale related user fees ranging from \$3,800 for vacant land to \$4,300 for all other property classes.

RISK:

Risk exists that operating deficits resulting from user fees charged by the Department will continue without an increase in user fees. While other factors do impact the volume of user fees charged by the Department annually, such as housing sales, the incremental increases in user fees will work to mitigate the extent of losses in 2025 and going forward.

FINANCIAL IMPLICATIONS:

As at Q3, 2024, the Department forecasts a negative operating variance of \$498,265 from user fees. The 2024 Operating Budget for user fees was \$2,132,265. The 2025 Operating Budget, subject to Mayoral approval, is \$2,132,265. While incremental increases have been proposed to user fees for this Department, those increases serve to mitigate the extent losses in 2025 and going forward.