

## 2025 Operating Budget Variance (Year-End)

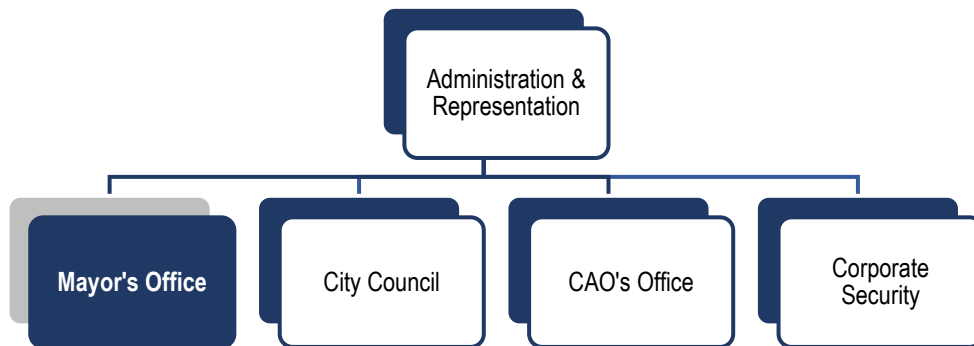
### Operating Budget Variance Summary by Department

Department	2025 Expense Budget	2025 Revenue Budget	2025 Net Budget	Q2 Projected Variance	Q3 Projected Variance	Year-End Final Variance	% of Net Budget
Transit Windsor	\$44,175,110	\$30,052,237	\$14,122,873	(\$3,468,000)	(\$5,453,000)	(\$6,654,750)	(47.12%)
Fire & Rescue	\$57,652,517	\$1,752,053	\$55,900,464	(\$1,585,000)	(\$1,833,000)	(\$987,301)	(1.77%)
Public Works	\$59,733,593	\$30,785,355	\$28,948,238	\$0	(\$155,000)	(\$683,165)	(2.36%)
Planning & Development	\$5,607,069	\$2,441,923	\$3,165,146	\$0	\$0	(\$142,921)	(4.52%)
Legal	\$14,687,473	\$9,867,431	\$4,820,042	\$0	\$0	(\$118,645)	(2.46%)
Council Services	\$6,746,611	\$2,988,869	\$3,757,742	\$0	\$0	(\$78,740)	(2.10%)
Taxation & Financial Projects	\$4,160,293	\$3,348,685	\$811,608	\$0	(\$132,000)	(\$70,255)	(8.66%)
Human Resources	\$8,189,967	\$815,617	\$7,374,350	\$0	(\$100,000)	(\$55,661)	(0.75%)
Building Services	\$9,322,899	\$8,029,995	\$1,292,904	\$0	\$0	(\$47,671)	(3.69%)
Corporate Security	\$4,334,461	\$2,528,351	\$1,806,110	\$0	\$0	(\$9,801)	(0.54%)
Parks, Recreation & Facilities	\$66,579,959	\$22,839,628	\$43,740,331	\$0	(\$92,000)	(\$7,596)	(0.02%)
Mayor's Office	\$500,846	\$0	\$500,846	\$0	\$0	\$0	0.00%
Communications	\$4,339,149	\$1,208,143	\$3,131,006	\$0	\$0	\$0	0.00%
Pollution Control	\$27,444,929	\$27,444,929	\$0	\$0	\$0	\$0	0.00%
CAO's Office	\$1,185,623	\$0	\$1,185,623	\$0	\$0	\$425	0.04%
Asset Planning	\$1,687,497	\$965,009	\$722,488	\$0	\$0	\$605	0.08%
Engineering	\$11,037,737	\$8,260,955	\$2,776,782	\$0	\$185,000	\$1,372	0.05%
Economic Development	\$2,504,830	\$174,000	\$2,330,830	\$0	\$0	\$2,160	0.09%
Huron Lodge	\$35,182,108	\$25,049,277	\$10,132,831	\$0	\$0	\$2,279	0.02%
Financial Accounting	\$3,432,838	\$851,158	\$2,581,680	\$0	\$0	\$24,448	0.95%
Culture	\$2,161,416	\$342,010	\$1,819,406	\$0	\$0	\$59,410	3.27%
Employment & Social Services	\$167,272,224	\$158,736,861	\$8,535,363	\$0	\$0	\$84,101	0.99%
Information Technology	\$12,110,390	\$2,275,489	\$9,834,901	\$0	\$0	\$86,368	0.88%
City Council	\$1,138,319	\$181,991	\$956,328	\$0	\$0	\$111,617	11.67%
Financial Planning	\$5,249,062	\$2,077,736	\$3,171,326	\$0	\$0	\$144,920	4.57%
Housing & Children Services *	\$219,554,255	\$201,282,423	\$18,271,832	\$0	\$462,000	\$440,655	2.41%
Corporate Accounts	\$210,403,004	\$110,798,539	\$99,604,465	\$0	\$2,704,000	\$6,676,186	6.70%
<b>Sub-Total: City Departments</b>	<b>\$986,394,179</b>	<b>\$655,098,664</b>	<b>\$331,295,515</b>	<b>(\$5,053,000)</b>	<b>(\$4,414,000)</b>	<b>(\$1,221,960)</b>	<b>(0.37%)</b>
EWSWA	\$11,639,067	\$33,039	\$11,606,028	\$0	\$0	\$0	0.00%
Housing Corporation	\$27,748,808	\$9,541,517	\$18,207,291	\$0	\$738,000	\$0	0.00%
Windsor Public Library	\$9,428,960	\$867,924	\$8,561,036	\$0	\$0	\$0	0.00%
Agencies	\$24,352,906	\$100,598	\$24,252,308	\$0	\$316,000	\$459,201	1.89%
Windsor Police Service	\$133,105,161	\$22,070,444	\$111,034,717	(\$2,575,000)	(\$1,800,000)	\$1,104,607	0.99%
<b>Sub-Total: ABC's</b>	<b>\$206,274,902</b>	<b>\$32,613,522</b>	<b>\$173,661,380</b>	<b>(\$2,575,000)</b>	<b>(\$746,000)</b>	<b>\$1,563,808</b>	<b>0.90%</b>
<b>Total: Municipal</b>	<b>\$1,192,669,081</b>	<b>\$687,712,186</b>	<b>\$504,956,895</b>	<b>(\$7,628,000)</b>	<b>(\$5,160,000)</b>	<b>\$341,848</b>	<b>0.07%</b>

## Mayor's Office

### DEPARTMENTAL OVERVIEW

The Mayor is the Head of City Council the Chief Executive Officer (CEO) of the Corporation of the City of Windsor. As Head of Council he presides over all meetings of Council. The Mayor ensures that the laws governing the Municipality are properly executed and enforced. The Mayor has primary responsibility for seeing that the policies of the Municipality are implemented, and he works closely with Council to ensure that this occurs. As CEO, the Mayor has responsibility for all actions taken on behalf of the municipal corporation. Based on the approval of Council, the Mayor has responsibility for directing municipal spending priorities in accordance with local needs and preferences, and oversees the Municipality's administration to ensure that all actions taken by administration are consistent with Council policies.



	2022	2023	2024
Annual Revenue Budget	\$0	\$0	\$0
Annual Expense Budget	\$505,705	\$504,338	\$504,893
<b>Annual Net Budget</b>	<b>\$505,705</b>	<b>\$504,338</b>	<b>\$504,893</b>
<b>Annual Net Variance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Variance as a % of Net Budget</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

2025 Year-End Variance: \$0

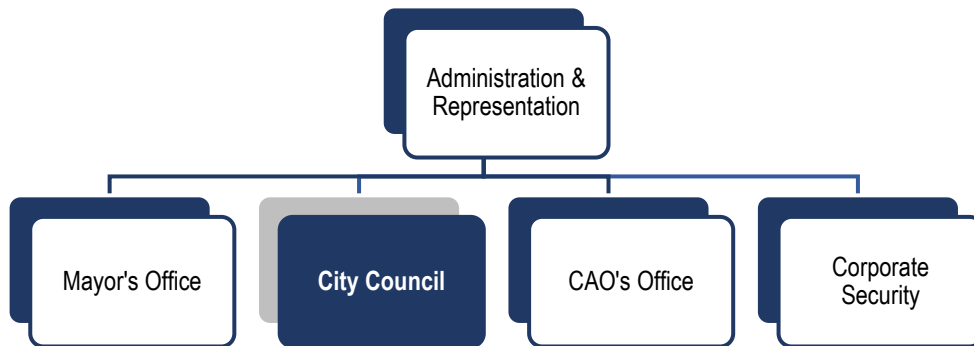
### VARIANCE DESCRIPTION

The department is reporting a balanced position with no surplus or deficit at year-end.

## City Council

### DEPARTMENTAL OVERVIEW

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



	2022	2023	2024
Annual Revenue Budget	(\$1,010,920)	(\$803,211)	(\$156,991)
Annual Expense Budget	\$1,875,527	\$1,547,581	\$1,149,967
<b>Annual Net Budget</b>	<b>\$864,607</b>	<b>\$744,370</b>	<b>\$992,976</b>
<b>Annual Net Variance</b>	<b>\$164,560</b>	<b>\$17,355</b>	<b>\$29,155</b>
<b>Variance as a % of Net Budget</b>	<b>19.0%</b>	<b>2.3%</b>	<b>2.9%</b>

**2025 Year-End Variance:**

**\$111,617**

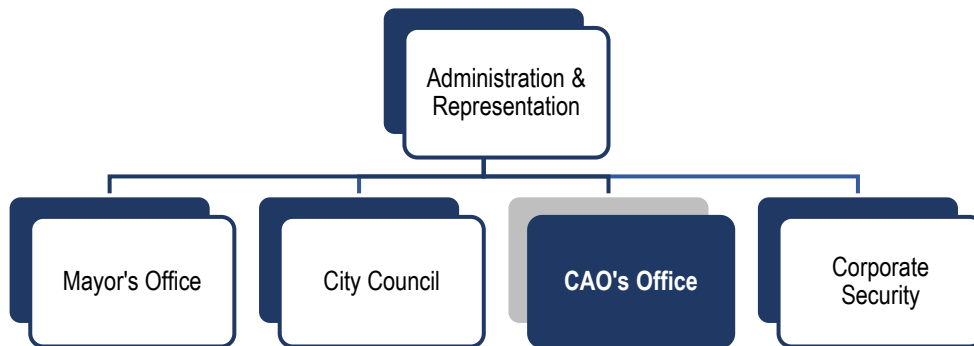
### VARIANCE DESCRIPTION

In 2025, City Council realized a surplus of over \$65,300 for monies received for Councillor memberships on ABC boards. The department also achieved lower expenses during the year.

## CAO's Office

### DEPARTMENTAL OVERVIEW

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



	2022	2023	2024
Annual Revenue Budget	\$0	\$0	\$0
Annual Expense Budget	\$1,103,044	\$1,070,193	\$1,200,218
<b>Annual Net Budget</b>	<b>\$1,103,044</b>	<b>\$1,070,193</b>	<b>\$1,200,218</b>
<b>Annual Net Variance</b>	<b>\$160,731</b>	<b>\$30,288</b>	<b>\$5,013</b>
<b>Variance as a % of Net Budget</b>	<b>14.6%</b>	<b>2.8%</b>	<b>0.4%</b>

**2025 Year-End Variance:**

**\$425**

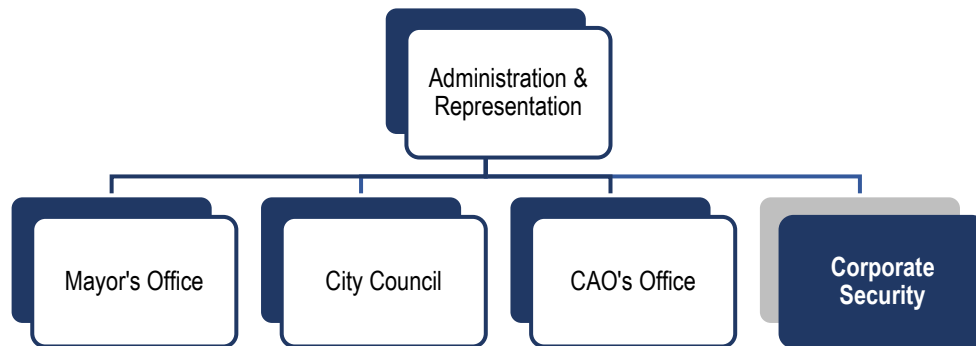
### VARIANCE DESCRIPTION

The year-end variance is nominal and does not materially affect the department's financial position.

## 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.



	2022	2023	2024
Annual Revenue Budget	(\$2,515,286)	(\$2,670,764)	(\$2,594,150)
Annual Expense Budget	\$3,701,829	\$3,883,870	\$3,998,394
<b>Annual Net Budget</b>	<b>\$1,186,543</b>	<b>\$1,213,106</b>	<b>\$1,404,244</b>
<b>Annual Net Variance</b>	<b>\$343,282</b>	<b>(\$261,565)</b>	<b>(\$364,592)</b>
<b>Variance as a % of Net Budget</b>	<b>28.9%</b>	<b>(21.6%)</b>	<b>(26.0%)</b>

2025 Year-End Variance: (\$9,801)

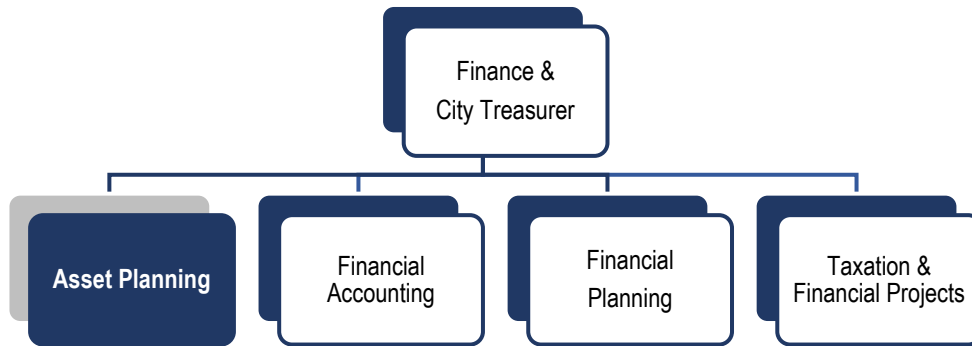
### VARIANCE DESCRIPTION

The year-end deficit is due to higher utilization of corporate security guards.

## Asset Planning

### DEPARTMENTAL OVERVIEW

The Asset Planning department plays a crucial role in managing the organization's physical and financial assets by ensuring strategic planning and effective budgeting. It is responsible for guiding long-term asset management strategies that support the sustainability and efficiency of the organization's infrastructure and capital investments. The department provides a range of key services, including asset planning, capital budget development and monitoring, corporate energy management, and the administration of capital grant funding programs. These functions help ensure that assets are maintained and renewed in a cost-effective manner, energy efficiency is prioritized, and external funding opportunities are maximized.



	2022	2023	2024
Annual Revenue Budget	(\$1,010,920)	(\$803,211)	(\$858,800)
Annual Expense Budget	\$1,875,527	\$1,547,581	\$1,598,313
<b>Annual Net Budget</b>	<b>\$864,607</b>	<b>\$744,370</b>	<b>\$739,513</b>
<b>Annual Net Variance</b>	<b>(\$35,651)</b>	<b>\$72,293</b>	<b>(\$28,969)</b>
<b>Variance as a % of Net Budget</b>	<b>(4.1%)</b>	<b>9.7%</b>	<b>(3.9%)</b>

2025 Year-End Variance: \$605

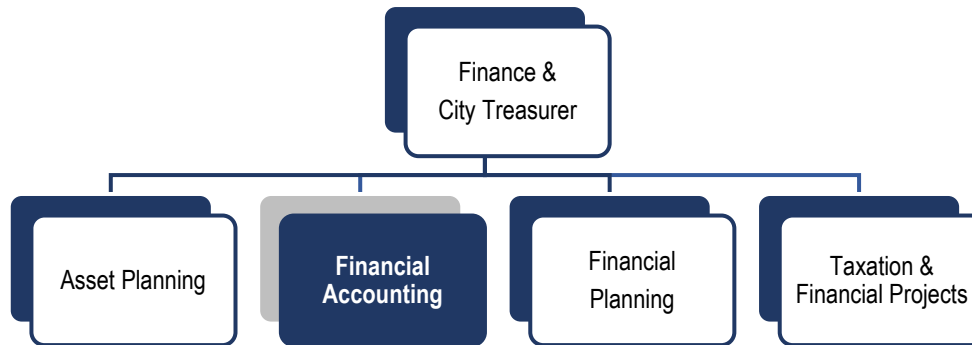
### VARIANCE DESCRIPTION

The year-end variance is nominal and does not materially affect the department's financial position.

## Financial Accounting

### DEPARTMENTAL OVERVIEW

The Financial Accounting department is responsible for managing the organization's financial transactions with accuracy and integrity, ensuring compliance with all relevant financial regulations, policies, and reporting standards. This department plays a key role in maintaining accurate financial records and supporting transparency and accountability across the organization. It provides a wide range of essential services, including accounts payable and receivable, general accounting, and payroll administration. The department supports informed decision-making and contributes to the organization's overall financial stability and accountability.



	2022	2023	2024
Annual Revenue Budget	(\$833,103)	(\$632,556)	(\$673,550)
Annual Expense Budget	\$3,162,235	\$3,218,530	\$3,404,853
<b>Annual Net Budget</b>	<b>\$2,329,132</b>	<b>\$2,585,974</b>	<b>\$2,731,303</b>
<b>Annual Net Variance</b>	<b>\$55,004</b>	<b>\$0</b>	<b>\$15,061</b>
<b>Variance as a % of Net Budget</b>	<b>2.4%</b>	<b>0.0%</b>	<b>0.6%</b>

**2025 Year-End Variance:**

**\$24,448**

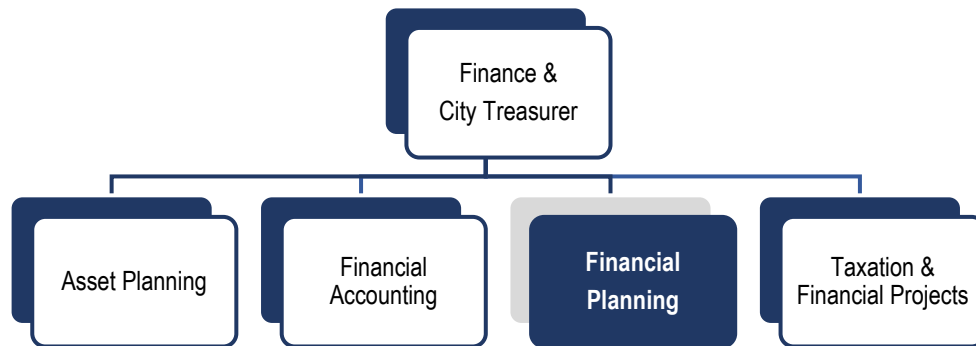
### VARIANCE DESCRIPTION

The Department ended the fiscal year with a modest surplus of \$24,448, primarily attributable to minor savings realized across various miscellaneous expenditure accounts. These include lower-than-anticipated spending on items such as office supplies and general administrative costs, and other routine operational expenses.

## 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.



	2022	2023	2024
Annual Revenue Budget	(\$1,125,237)	(\$1,258,340)	(\$1,542,084)
Annual Expense Budget	\$3,971,534	\$4,270,004	\$4,922,080
<b>Annual Net Budget</b>	<b>\$2,846,297</b>	<b>\$3,011,664</b>	<b>\$3,379,996</b>
<b>Annual Net Variance</b>	<b>\$100,336</b>	<b>(\$71,298)</b>	<b>\$28,333</b>
<b>Variance as a % of Net Budget</b>	<b>3.5%</b>	<b>(2.4%)</b>	<b>0.8%</b>

2025 Year-End Variance: \$144,920

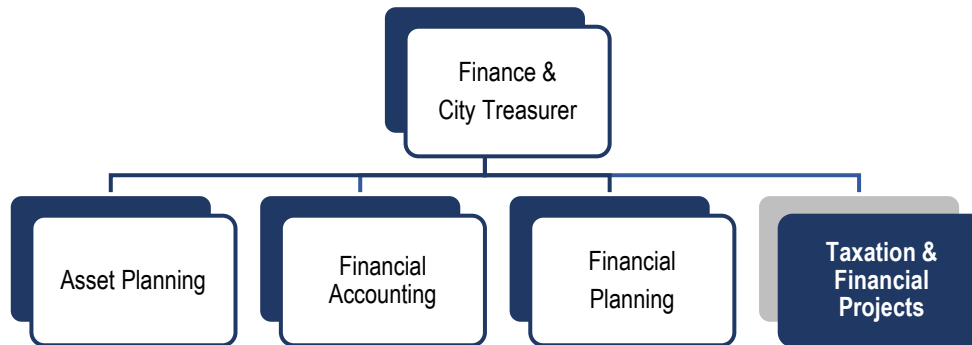
### VARIANCE DESCRIPTION

Financial Planning ended the year with a surplus of \$144,920, 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.

## Taxation & Financial Projects

### DEPARTMENTAL OVERVIEW

The Taxation & Financial Projects department plays a critical role in managing the organization's revenue streams by ensuring the accurate billing, timely collection, and effective administration of property taxes and other financial resources. Its key services include property tax billing and collection, cash management, and providing strategic leadership on a variety of corporate financial projects. The department ensures the reliable flow of funds necessary to support essential programs and services across the organization.



	2022	2023	2024
Annual Revenue Budget	(\$2,870,561)	(\$3,006,735)	(\$3,541,946)
Annual Expense Budget	\$3,475,392	\$3,704,444	\$4,191,258
<b>Annual Net Budget</b>	<b>\$604,831</b>	<b>\$697,709</b>	<b>\$649,312</b>
<b>Annual Net Variance</b>	<b>(\$268,259)</b>	<b>(\$241,779)</b>	<b>(\$506,434)</b>
<b>Variance as a % of Net Budget</b>	<b>(44.4%)</b>	<b>(34.7%)</b>	<b>(78.0%)</b>

2025 Year-End Variance: (\$70,255)

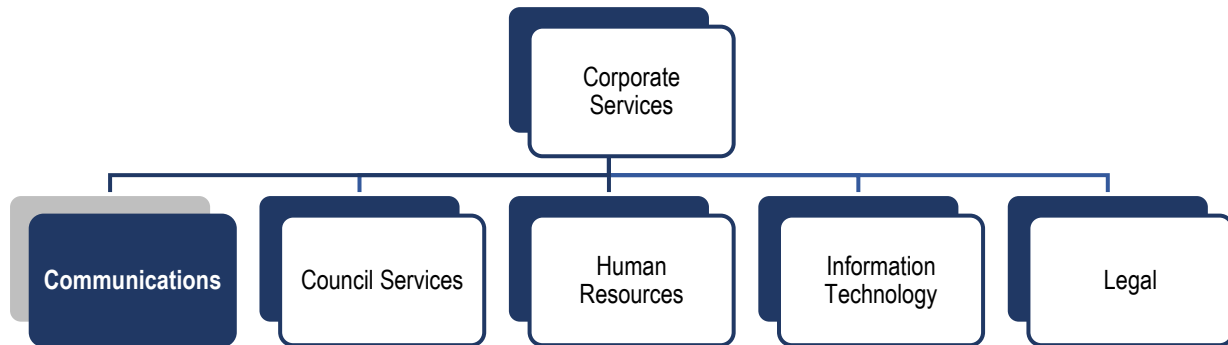
### VARIANCE DESCRIPTION

Taxation & Financial Projects ended the year with a deficit of \$70,255, primarily attributable to higher-than-anticipated postage and courier costs incurred throughout the year. These increased mailing and delivery expenses, associated with the distribution of tax notices and other related correspondence, resulted in expenditures exceeding the approved budget and contributed to the unfavourable year-end variance.

## 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 all corporate communications, managing both internal and external messaging, and overseeing the operation of the 211/311 contact centre. This contact centre serves as a vital resource for residents, offering accessible information and support regarding City services and programs.



	2022	2023	2024
Annual Revenue Budget	(\$715,502)	(\$718,928)	(\$681,033)
Annual Expense Budget	\$4,058,175	\$4,264,283	\$4,374,801
<b>Annual Net Budget</b>	<b>\$3,342,673</b>	<b>\$3,545,355</b>	<b>\$3,693,768</b>
<b>Annual Net Variance</b>	<b>(\$112,141)</b>	<b>\$58,880</b>	<b>\$137,406</b>
<b>Variance as a % of Net Budget</b>	<b>(3.4%)</b>	<b>1.7%</b>	<b>3.7%</b>

2025 Year-End Variance: \$0

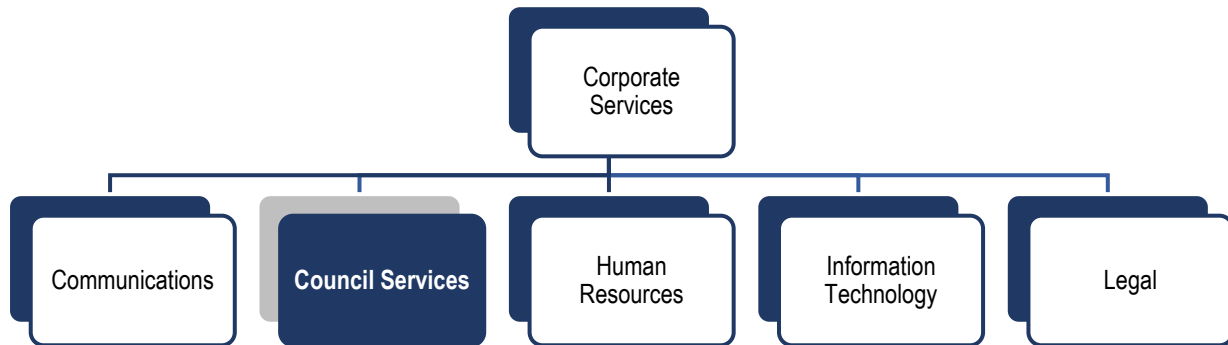
### VARIANCE DESCRIPTION

The department is reporting a balanced position with no surplus or deficit at year-end.

## 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.



	2022	2023	2024
Annual Revenue Budget	(\$3,203,000)	(\$2,965,377)	(\$3,238,437)
Annual Expense Budget	\$6,585,297	\$6,646,823	\$7,251,786
<b>Annual Net Budget</b>	<b>\$3,382,297</b>	<b>\$3,681,446</b>	<b>\$4,013,349</b>
<b>Annual Net Variance</b>	<b>(\$395,074)</b>	<b>\$187,943</b>	<b>\$265,432</b>
<b>Variance as a % of Net Budget</b>	<b>(11.7%)</b>	<b>5.1%</b>	<b>6.6%</b>

**2025 Year-End Variance: (\$78,740)**

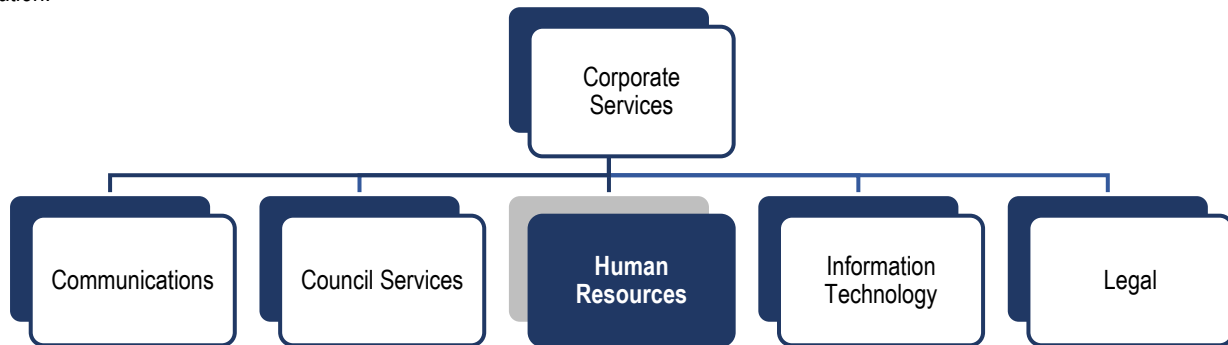
### VARIANCE DESCRIPTION

The deficit is attributable to a decline in By-Law Enforcement revenue, specifically from the division's Repeat Offender Fee related to land maintenance violations, and an overage in salary and wages. The Repeat Offender Fee, introduced by Council in 2019 as a deterrent for property owners who neglected property upkeep, was originally budgeted based on the number of work orders issued in the previous year. However, with fewer Orders to Comply being issued, the number of Repeat Offender Fees collected had declined, reflecting the intended impact on the fee.

## 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.



	2022	2023	2024
Annual Revenue Budget	(\$919,342)	(\$842,764)	(\$1,098,672)
Annual Expense Budget	\$7,252,526	\$7,543,216	\$8,219,043
<b>Annual Net Budget</b>	<b>\$6,333,184</b>	<b>\$6,700,452</b>	<b>\$7,120,371</b>
<b>Annual Net Variance</b>	<b>\$4,009</b>	<b>\$56,105</b>	<b>(\$287,387)</b>
<b>Variance as a % of Net Budget</b>	<b>0.1%</b>	<b>0.8%</b>	<b>(4.0%)</b>

**2025 Year-End Variance: (\$55,661)**

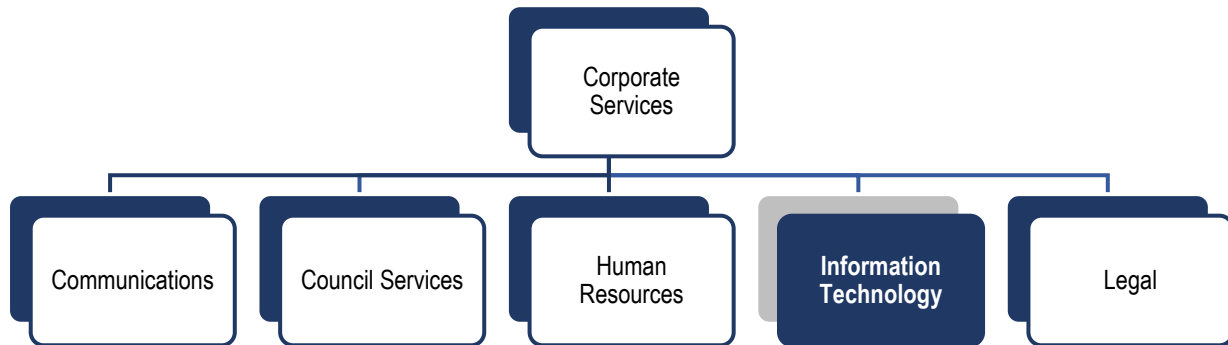
### VARIANCE DESCRIPTION

The Human Resources Department ended the year with a deficit of \$55,661, primarily attributable to external legal fees associated with investigations related to workplace harassment and violence. These costs are inherently difficult to forecast, as they fluctuate from year to year based on both the number of complaints received and the complexity and cost of each investigation.

## 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.



	2022	2023	2024
Annual Revenue Budget	(\$1,709,375)	(\$1,709,375)	(\$2,560,523)
Annual Expense Budget	\$9,076,667	\$9,879,728	\$11,480,842
<b>Annual Net Budget</b>	<b>\$7,367,292</b>	<b>\$8,170,353</b>	<b>\$8,920,319</b>
<b>Annual Net Variance</b>	<b>(\$31,070)</b>	<b>\$181,264</b>	<b>\$40,229</b>
<b>Variance as a % of Net Budget</b>	<b>(0.4%)</b>	<b>2.2%</b>	<b>0.5%</b>

2025 Year-End Variance: \$86,368

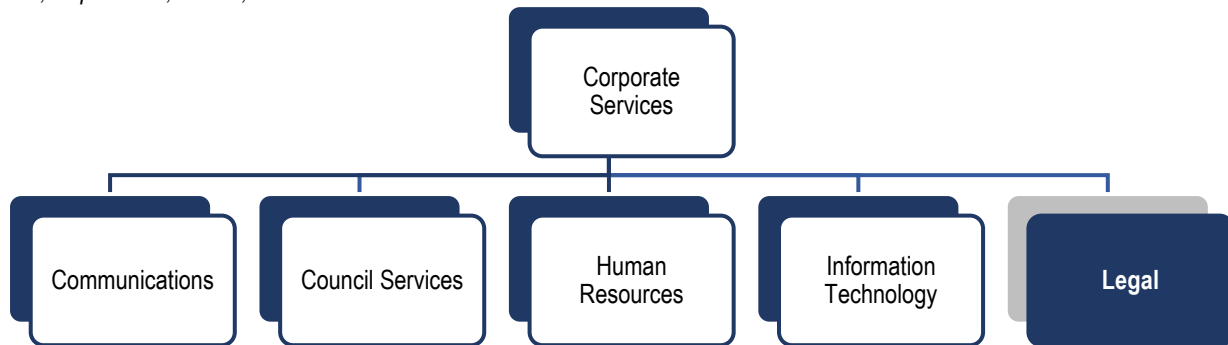
### VARIANCE DESCRIPTION

Information Technology ended the year with a surplus of \$86,368, 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.



	2022	2023	2024
Annual Revenue Budget	(\$9,276,121)	(\$7,592,357)	(\$7,697,590)
Annual Expense Budget	\$16,095,141	\$14,430,670	\$14,462,972
<b>Annual Net Budget</b>	<b>\$6,819,020</b>	<b>\$6,838,313</b>	<b>\$6,765,382</b>
<b>Annual Net Variance</b>	<b>\$199,563</b>	<b>(\$806,091)</b>	<b>(\$212,005)</b>
<b>Variance as a % of Net Budget</b>	<b>2.9%</b>	<b>(11.8%)</b>	<b>(3.1%)</b>

**2025 Year-End Variance: (\$118,645)**

### VARIANCE DESCRIPTION

The Legal Department ended the year with a deficit of \$118,645, see additional information below:

#### **Legal Administration & Real Estate**

Legal Administration & Real Estate ended the year in a deficit of \$65,565 which is primarily attributable to a revenue shortfall in User Fees.

#### **Purchasing**

Purchasing ended the year in a surplus of \$150,144, primarily attributable to salary and wage gapping experienced throughout the year.

***Risk & Insurance***

Risk & Insurance ended the year in a surplus of \$12,814. The year-end variance is nominal and does not materially affect the department's financial position. Deficits related to claims and insurance premiums were mitigated through transfers from Reserve Fund F142, Self Insurance Reserve.

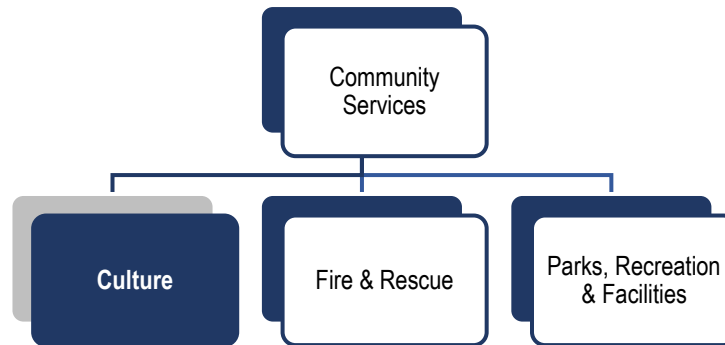
***Provincial Offences***

Provincial Offences ended the year in a deficit of \$216,038, primarily driven by revenue shortfalls related to red light camera fines. POA revenues are shared with the City's municipal county partners, thereby adding to the financial impact of reduced fine revenues. This pressure was further partially mitigated by lower-than-anticipated operating, rental, and processing costs, in addition to a reduced transfer to Reserve 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.



	2022	2023	2024
Annual Revenue Budget	n/a	n/a	n/a
Annual Expense Budget	n/a	n/a	n/a
<b>Annual Net Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Annual Net Variance</b>	n/a	n/a	<b>\$164,337</b>
<b>Variance as a % of Net Budget</b>	n/a	n/a	n/a

**2025 Year-End Variance:**

**\$59,410**

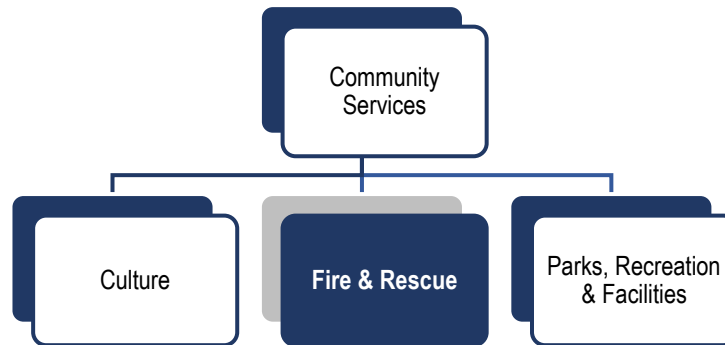
### VARIANCE DESCRIPTION

Culture ended the year with an overall surplus of \$59,410 mainly due to less expenditures in public relations as well as expenses 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.



	2022	2023	2024
Annual Revenue Budget	(\$1,952,731)	(\$2,001,430)	(\$2,103,522)
Annual Expense Budget	\$52,491,089	\$52,507,897	\$57,607,535
<b>Annual Net Budget</b>	<b>\$50,538,358</b>	<b>\$50,506,467</b>	<b>\$55,504,013</b>
<b>Annual Net Variance</b>	<b>(\$3,464,816)</b>	<b>(\$1,536,849)</b>	<b>(\$1,929,188)</b>
<b>Variance as a % of Net Budget</b>	<b>(6.9%)</b>	<b>(3.0%)</b>	<b>(3.5%)</b>

**2025 Year-End Variance: (\$987,301)**

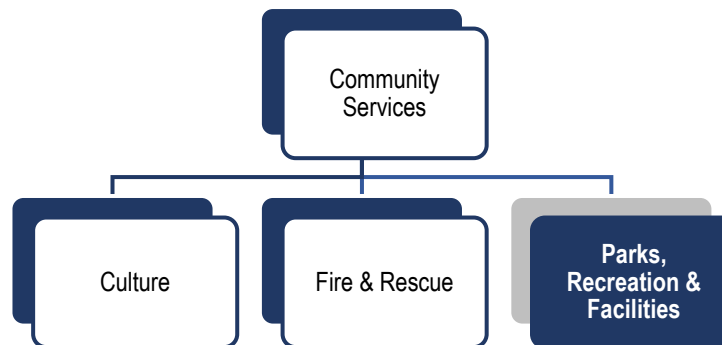
### VARIANCE DESCRIPTION

Windsor Fire & Rescue Services ended the period with a net deficit primarily driven by overtime pressures of \$1,805,144 resulting from continued employee absences, including sick leave, parental leave, and short-term WSIB cases, which require overtime to maintain operational staffing levels. This pressure was partially offset by a \$557,037 salary accounts surplus and grant funding, along with an additional \$260,806 surplus in other accounts primarily due to lower fuel costs, grant funding, and insurance recoveries.

## 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.



	2022	2023	2024
Annual Revenue Budget	(\$21,429,802)	(\$22,575,828)	(\$22,359,946)
Annual Expense Budget	\$62,580,085	\$66,434,676	\$68,565,861
<b>Annual Net Budget</b>	<b>\$41,150,283</b>	<b>\$43,858,848</b>	<b>\$46,205,915</b>
<b>Annual Net Variance</b>	<b>(\$323,720)</b>	<b>\$607,734</b>	<b>(\$511,516)</b>
<b>Variance as a % of Net Budget</b>	<b>(0.8%)</b>	<b>1.4%</b>	<b>(1.1%)</b>

**2025 Year-End Variance: (\$7,596)**

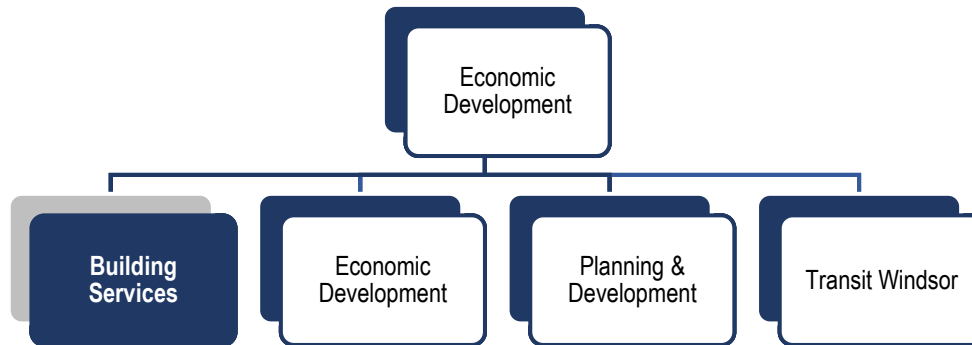
### VARIANCE DESCRIPTION

The year end variance is primarily driven by inflation-related increases in purchased services.

## Building Services

### DEPARTMENTAL OVERVIEW

*Building Services plays a critical role in ensuring the safety, integrity, and compliance of all buildings and properties within the municipality. The department is responsible for the application and enforcement of the Ontario Building Code, as well as property-related Municipal Bylaws. Key responsibilities include issuing building permits, conducting inspections, investigating complaints, enforcing maintenance bylaws, overseeing land use regulations and providing guidance and information to property owners, developers, and contractors regarding building regulations and permit processes.*



	2022	2023	2024
Annual Revenue Budget	(\$5,842,761)	(\$7,320,864)	(\$8,043,432)
Annual Expense Budget	\$7,871,886	\$8,633,939	\$9,493,128
<b>Annual Net Budget</b>	<b>\$2,029,125</b>	<b>\$1,313,075</b>	<b>\$1,449,696</b>
<b>Annual Net Variance</b>	<b>(\$113,227)</b>	<b>(\$162,074)</b>	<b>(\$111,496)</b>
<b>Variance as a % of Net Budget</b>	<b>(5.6%)</b>	<b>(12.3%)</b>	<b>(7.7%)</b>

**2025 Year-End Variance: (\$47,671)**

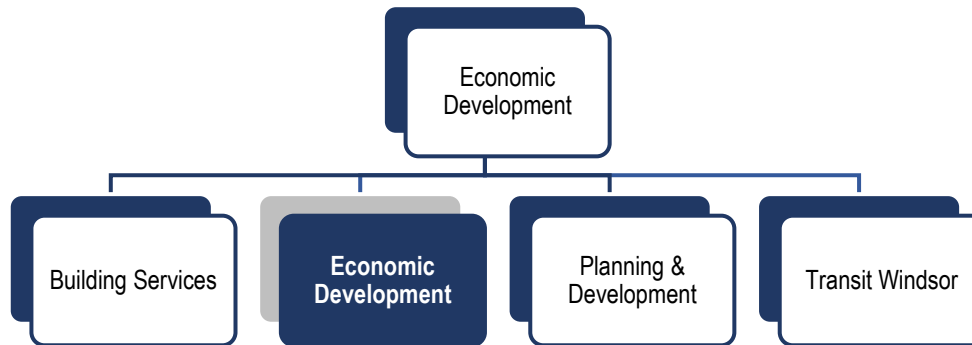
### VARIANCE DESCRIPTION

Building department deficit is due to lower realized revenue from Building by-law enforcement, including enforcement of property standards, residential rental property conditions and upkeep of vacant buildings.

## Economic Development

### DEPARTMENTAL OVERVIEW

*Economic Development is dedicated to promoting sustained economic growth by attracting new business investment and supporting the success of existing enterprises within the region. The department plays a key role in fostering a vibrant, resilient, and economically diverse community, helping to ensure long-term prosperity and a high quality of life for residents. Key responsibilities include attracting and supporting new business and industries, encouraging innovation and entrepreneurship, marketing the region, developing economic strategies and policies, and monitoring economic trends and data.*



	2022	2023	2024
Annual Revenue Budget	\$0	(\$263,523)	(\$91,826)
Annual Expense Budget	\$1,364,556	\$2,116,390	\$2,285,949
<b>Annual Net Budget</b>	<b>\$1,364,556</b>	<b>\$1,852,867</b>	<b>\$2,194,123</b>
<b>Annual Net Variance</b>	<b>\$0</b>	<b>\$491,637</b>	<b>\$165,626</b>
<b>Variance as a % of Net Budget</b>	<b>0.0%</b>	<b>26.5%</b>	<b>7.5%</b>

**2025 Year-End Variance:**

**\$2,160**

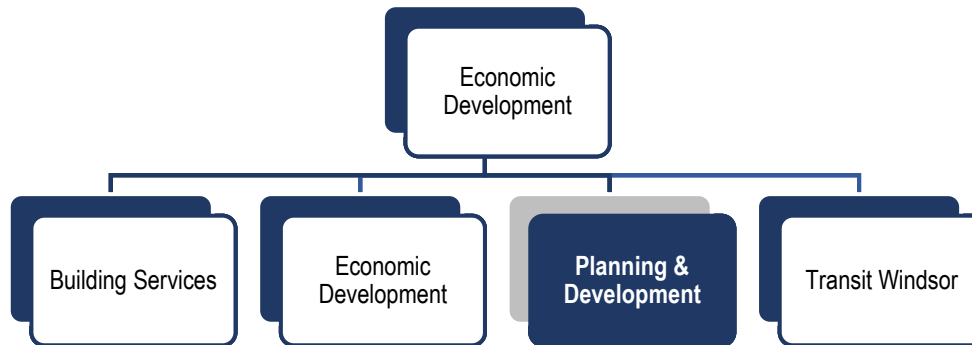
### VARIANCE DESCRIPTION

The year-end variance is nominal and does not materially affect the department's financial position.

## Planning & Development

### DEPARTMENTAL OVERVIEW

*Planning & Development 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.*



	2022	2023	2024
Annual Revenue Budget	(\$934,271)	(\$1,850,430)	(\$2,001,180)
Annual Expense Budget	\$4,109,297	\$5,178,686	\$5,561,286
<b>Annual Net Budget</b>	<b>\$3,175,026</b>	<b>\$3,328,256</b>	<b>\$3,560,106</b>
<b>Annual Net Variance</b>	<b>\$622,677</b>	<b>\$92,214</b>	<b>\$3,828</b>
<b>Variance as a % of Net Budget</b>	<b>19.6%</b>	<b>2.8%</b>	<b>0.1%</b>

2025 Year-End Variance: (\$142,921)

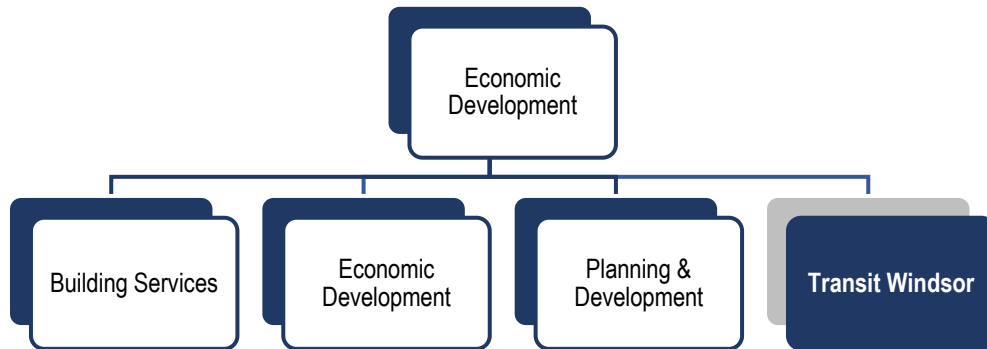
### VARIANCE DESCRIPTION

Deficit is related to the deferred implementation of the user fee increase as a result of the current economic conditions and the desire to keep development applications moving forward.

## 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.*



	2022	2023	2024
Annual Revenue Budget	(\$22,896,391)	(\$24,776,135)	(\$28,221,541)
Annual Expense Budget	\$39,317,934	\$42,357,601	\$45,840,469
<b>Annual Net Budget</b>	<b>\$16,421,543</b>	<b>\$17,581,466</b>	<b>\$17,618,928</b>
<b>Annual Net Variance</b>	<b>(\$1,048,416)</b>	<b>(\$2,605,339)</b>	<b>(\$1,895,803)</b>
<b>Variance as a % of Net Budget</b>	<b>(6.4%)</b>	<b>(14.8%)</b>	<b>(10.8%)</b>

2025 Year-End Variance: (\$6,654,750)

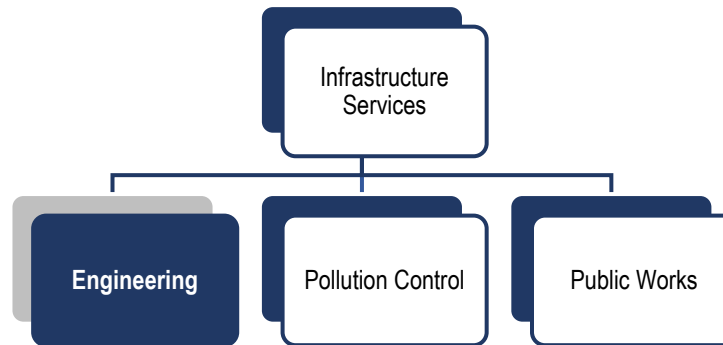
### VARIANCE DESCRIPTION

Transit Windsor ended 2025 with an operating deficit primarily due to lower fare revenue resulting from reduced post secondary ridership following federal limits on international student enrolment. Provincial Gas Tax funding was also lower than anticipated after the Province maintained allocations at the prior year level. Operating cost pressures including temporary labour requirements, as well as maintenance and parts needed to sustain service delivery further influenced year-end results. A transfer from the Transit Windsor Growth Initiatives Reserve was applied at year end to help mitigate the overall impact. Additional details are outlined in the companion report C36/2026.

## Engineering

### DEPARTMENTAL OVERVIEW

The Engineering department is responsible for the planning, design, and delivery of infrastructure projects that support the city's growth, functionality, and long-term sustainability. The department oversees a broad range of technical and support services critical to the effective development and maintenance of public assets and services. Key responsibilities include project management, oversight of capital projects, review of engineering development applications, issuance and administration of right-of-way permits, management of the geographic information system (GIS) and provision of computer aided design (CAD) services.



	2022	2023	2024
Annual Revenue Budget	(\$5,338,928)	(\$6,597,807)	(\$7,101,168)
Annual Expense Budget	\$7,913,993	\$9,443,767	\$10,024,571
<b>Annual Net Budget</b>	<b>\$2,575,065</b>	<b>\$2,845,960</b>	<b>\$2,923,403</b>
<b>Annual Net Variance</b>	<b>(\$243,858)</b>	<b>\$495,697</b>	<b>\$575,016</b>
<b>Variance as a % of Net Budget</b>	<b>(9.5%)</b>	<b>17.4%</b>	<b>19.7%</b>

**2025 Year-End Variance:**

**\$1,372**

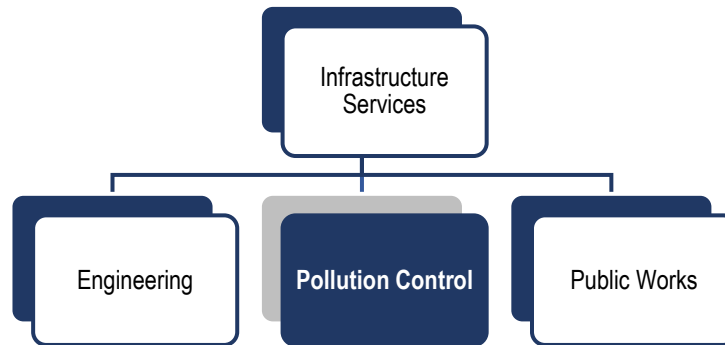
### VARIANCE DESCRIPTION

The year-end variance is nominal and does not materially affect the department's financial position.

**Pollution Control**

**DEPARTMENTAL OVERVIEW**

*Pollution Control is responsible for the management and operation of critical infrastructure that protects public health and the environment by treating wastewater and managing biosolids generated by the community. Key responsibilities include operating and maintaining the wastewater pumping stations, managing two major wastewater treatment plants, overseeing the biosolid processing facility, and ensuring compliance with all provincial and federal environmental regulations.*



	2022	2023	2024
Annual Revenue Budget	(\$21,337,790)	(\$24,120,651)	(\$25,201,078)
Annual Expense Budget	\$21,337,790	\$24,120,651	\$25,201,078
<b>Annual Net Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Annual Net Variance</b>	n/a	n/a	n/a
<b>Variance as a % of Net Budget</b>	n/a	n/a	n/a

**2025 Year-End Variance: \$0**

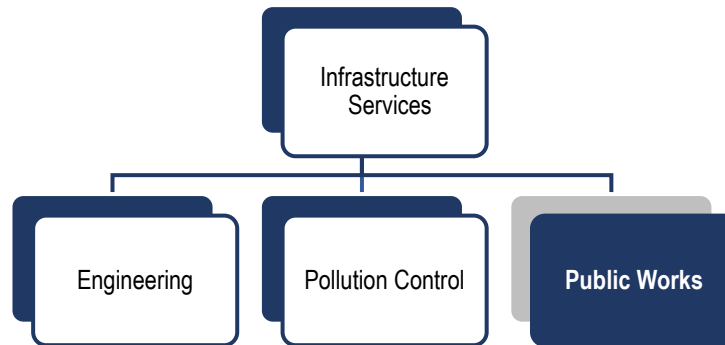
**VARIANCE DESCRIPTION**

The department is reporting a balanced position with no surplus or deficit at year-end.

## 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.



	2022	2023	2024
Annual Revenue Budget	(\$29,641,435)	(\$32,474,213)	(\$31,220,100)
Annual Expense Budget	\$58,680,331	\$64,764,224	\$64,702,367
<b>Annual Net Budget</b>	<b>\$29,038,896</b>	<b>\$32,290,011</b>	<b>\$33,482,267</b>
<b>Annual Net Variance</b>	<b>(\$2,935,920)</b>	<b>\$203,873</b>	<b>\$108,436</b>
<b>Variance as a % of Net Budget</b>	<b>(10.1%)</b>	<b>0.6%</b>	<b>0.3%</b>

**2025 Year-End Variance: (\$683,165)**

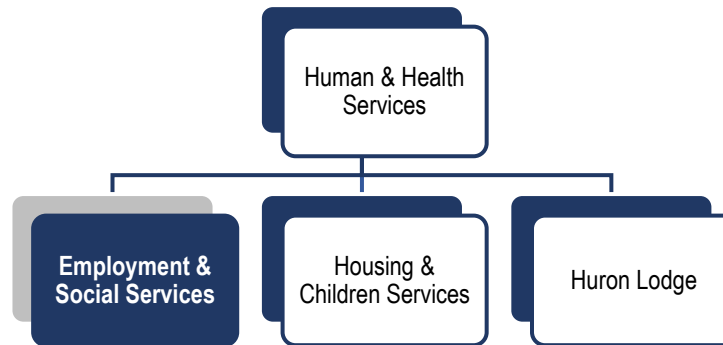
### VARIANCE DESCRIPTION

Public Works ended the year with a net levy deficit of \$683,165. Throughout the year, the department responded to above average late season winter conditions, increased demand for contracted services such as streetlight maintenance and accident related damage repairs on E.C. Row Expressway. Additional costs related to overtime needs associated with staffing vacancies, vehicle repairs and rentals, material, and equipment requirements also contributed to overall pressures as teams worked to maintain service levels across a growing infrastructure network. Despite these challenges, Public Works achieved significant positive financial results through salary gapping, reduced fuel costs and consumption, and higher than anticipated revenue recoveries. These favourable variances substantially offset the year's pressures.

## 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.



	2022	2023	2024
Annual Revenue Budget	(\$93,448,255)	(\$115,187,574)	(\$141,056,563)
Annual Expense Budget	\$101,037,567	\$123,194,263	\$149,452,140
<b>Annual Net Budget</b>	<b>\$7,589,312</b>	<b>\$8,006,689</b>	<b>\$8,395,577</b>
<b>Annual Net Variance</b>	<b>\$1,267,504</b>	<b>(\$109,330)</b>	<b>\$809,983</b>
<b>Variance as a % of Net Budget</b>	<b>16.7%</b>	<b>(1.4%)</b>	<b>9.6%</b>

**2025 Year-End Variance:**

**\$84,101**

### VARIANCE DESCRIPTION

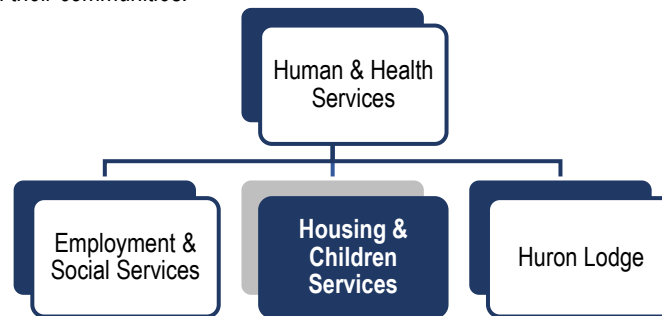
Employment and Social Services ended the year with a surplus of \$84,101. This was primarily driven by lower than budgeted salary costs, increased cost recoveries, and reduced Community Investment Fund expenditures within the Community Safety & Well Being program. These savings were partially offset by higher expenditures in discretionary programs.

## Housing & Children Services

### DEPARTMENTAL OVERVIEW

Housing Services administers program requirements and funding for 7,300 units (includes Windsor Essex Community Housing Corporation units) and including over 32 social housing providers in Windsor and Essex County. The Homelessness & Housing Support area administers funding from all three levels of government and oversees various homelessness and supportive housing programs in Windsor and Essex County.

The City of Windsor is the Consolidated Municipal Service Manager (CMSM) for Children's Services in Windsor and Essex County. CMSMs are the designated child care and early years service system managers responsible for planning and managing licensed child care services and EarlyON Child and Family Centres in their communities.



	2022	2023	2024
Annual Revenue Budget	(\$93,310,462)	(\$129,202,225)	(\$143,063,018)
Annual Expense Budget	\$107,209,475	\$142,844,245	\$159,319,871
<b>Annual Net Budget</b>	<b>\$13,899,013</b>	<b>\$13,642,020</b>	<b>\$16,256,853</b>
<b>Annual Net Variance</b>	<b>(\$1,406,961)</b>	<b>(\$1,420,791)</b>	<b>\$25,169</b>
<b>Variance as a % of Net Budget</b>	<b>(10.1%)</b>	<b>(10.4%)</b>	<b>0.2%</b>

**2025 Year-End Variance:                      \$440,655**

### VARIANCE DESCRIPTION

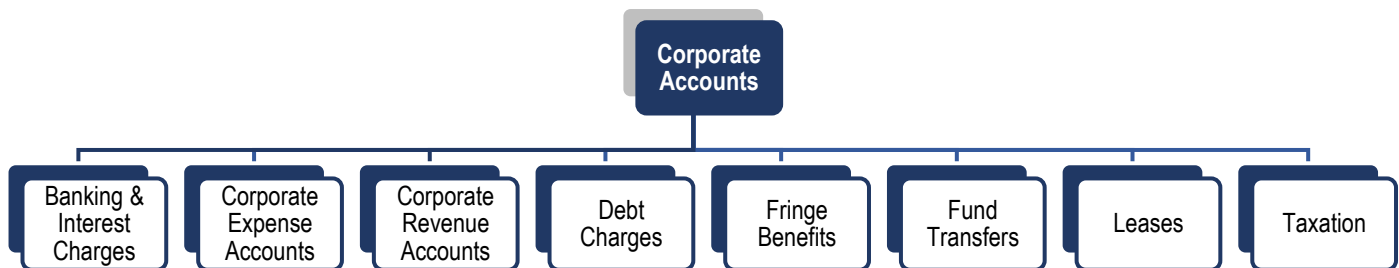
The Housing and Children Services Department has an overall surplus of \$440,665. This surplus is mostly due maximizing non-municipal funding sources which resulted in a Net City surplus of \$339,304. Additionally, a surplus of \$101,352 was the net result of lower than anticipated rent supplements costs and subsidy costs for Non-Profit Housing.



## 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.



	2022	2023	2024
Annual Revenue Budget	(\$135,372,275)	(\$130,354,324)	(\$102,233,264)
Annual Expense Budget	\$219,926,715	\$220,807,900	\$194,461,508
<b>Annual Net Budget</b>	<b>\$84,554,440</b>	<b>\$90,453,576</b>	<b>\$92,228,244</b>
<b>Annual Net Variance</b>	<b>\$5,297,210</b>	<b>\$946,628</b>	<b>\$646,249</b>
<b>Variance as a % of Net Budget</b>	<b>6.3%</b>	<b>1.0%</b>	<b>0.7%</b>

2025 Year-End Variance: \$6,676,186

### VARIANCE DESCRIPTION

**Penalties & Interest Charges** **\$3,213,924**

The 2025 surplus of \$3,213,924 is primarily attributed to the following: [A] A surplus of \$2,867,661 in Interest and Penalties on Taxes Receivable. Overdue property tax accounts are subject to interest and penalties as prescribed by By-Law 105-2025; [B] A surplus of \$145,351 in Interest and Penalties on outstanding Accounts Receivable (non-tax); [C] A surplus of \$1,666,604 from Interest on Investments, resulting from higher than anticipated returns on cash and temporary investments. Refer to C38/2025, the 2025 Annual Investment Compliance Report for further information; [D] Offset by a deficit of \$1,471,157 from Capital Interest Income, resulting from lower than anticipated interest income, as fewer capital projects required internal financing.

**Net Tax Additions / Reductions** **\$2,621,766**

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A 2025 surplus from Net Tax Additions/Reductions is \$2,621,766. 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 in roll return, including new construction, renovations, demolitions, etc. Supplementary bills cover the current year's assessment while omitted bills cover billings for the two previous years.

**CIP Property Tax Rebates** **\$1,522,126**

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A year-end surplus of \$1,522,126 due to the deferred implementation date under the Economic Development CIP.

**Salary & Wage Provision** **\$851,294**

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The Corporate Salary & Wage Provision account 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.

**Program Support Recoveries** **\$565,023**

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A year-end surplus of \$565,023 in Program Support Recoveries was due to additional in-year program funding available within Employment & Social Services.

**Corporate Utilities** **\$397,438**

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An overall year-end surplus of \$397,438 was realized in Corporate Utilities.

**Transfers From Other Funds** **(\$683,295)**

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This deficit totalling \$683,295 represents an offset to various surpluses within the "Other Funding Sources" such as the Off Street Parking Reserve, Sewer Surcharge Reserve, Building Permit Reserve and Provincially Funded Programs. This represents a deficit for accounting purposes only.

**Casino Revenue** **(\$1,861,858)**

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While continuing to provide the City of Windsor annual revenue pursuant to the hosting fee, this revenue was lower than anticipated.

**Various Miscellaneous** **\$49,768**

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Various miscellaneous items totalling \$49,768 within the Corporate Accounts make up the balance of the overall surplus.

**Total** **\$6,676,186**

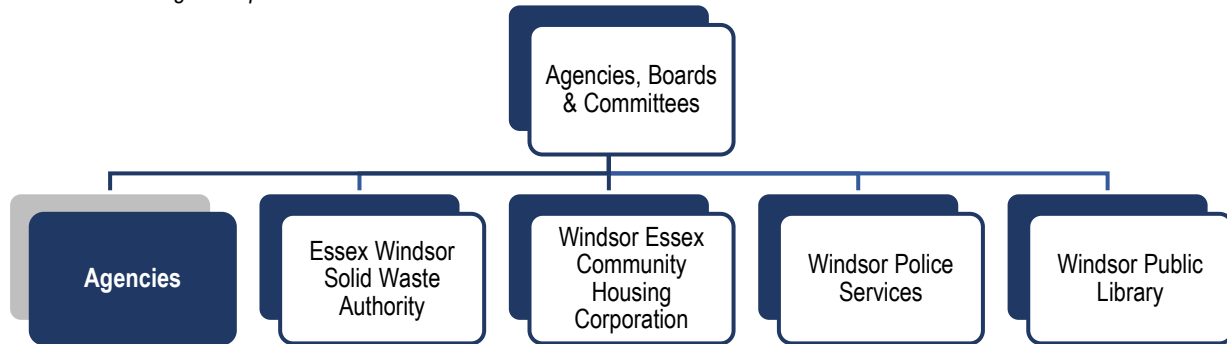
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### Agencies

#### ABC 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.



	2022	2023	2024
Annual Revenue Budget	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$20,858,514	\$22,634,432	\$24,522,485
<b>Annual Net Budget</b>	<b>\$20,757,916</b>	<b>\$22,533,834</b>	<b>\$24,421,887</b>
<b>Annual Net Variance</b>	<b>\$1,114,860</b>	<b>\$289,178</b>	<b>\$1,343,986</b>
<b>Variance as a % of Net Budget</b>	<b>5.4%</b>	<b>1.3%</b>	<b>5.5%</b>

## 2025 Year-End Variance: \$459,201

#### VARIANCE DESCRIPTION

The Agencies concluded the year with a surplus of \$459,201. This includes the following:

A \$196,546 surplus from the **Windsor-Essex County Health Unit**, representing the City of Windsor's pro-rata share of unspent 2024 funding contributions approved by the Board of Health.

The \$162,655 surplus from **Emergency Medical Services** represents the projected surplus communicated by the County of Essex for calendar year 2025 of \$171,222, net of an adjust for 2024 resulting from the final year-end reconciliation of \$8,567.

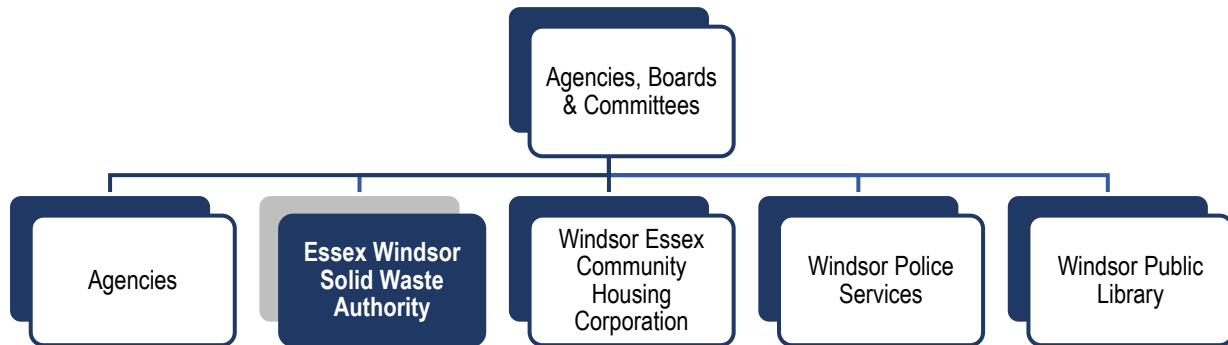
A \$100,000 surplus from **Handi Transit**, representing the return of prior year (2024) funding.

These variances collectively contributed to the overall favourable year-end position for the City's agency funding.

## Essex Windsor Solid Waste Authority (EWSWA)

### ABC OVERVIEW

The Essex Windsor Solid Waste Authority (EWSWA) is a public agency responsible for the planning, management, and oversight of solid waste services within Windsor-Essex. Its primary mandate is to ensure the safe, efficient, and environmentally responsible collection, disposal, diversion, and processing of waste materials generated by residents, businesses, and institutions. EWSWA is governed by a board of management composed of elected officials from both the City of Windsor and the County of Essex, and operates independently or at arm's length from the municipalities.



	2022	2023	2024
Annual Revenue Budget			
Annual Expense Budget			
<b>Annual Net Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Annual Net Variance</b>			
<b>Variance as a % of Net Budget</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

<b>2025 Year-End Variance:</b>	<b>\$0</b>
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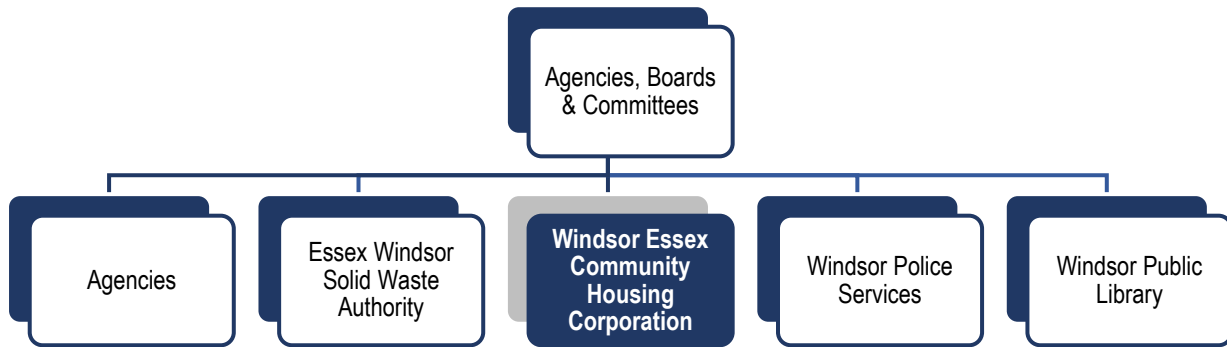
### VARIANCE DESCRIPTION

The Essex Windsor Solid Waste Authority is reporting a balanced position with no surplus or deficit at year-end.

**Windsor Essex Community Housing Corporation**

**ABC OVERVIEW**

The Windsor Essex Community Housing Corporation is a non-profit organization that is responsible for the provision, management, and maintenance of affordable rental housing for individuals and families with low to moderate incomes. Its primary mandate is to ensure access to safe, secure, and affordable housing, thereby supporting the overall well-being, stability, and inclusion of residents in the community. Community Housing Corporations play a vital role in addressing housing affordability, reducing homelessness, and fostering inclusive, diverse, and resilient communities.



	2022	2023	2024
Annual Revenue Budget	(\$8,307,760)	(\$8,293,990)	(\$8,776,223)
Annual Expense Budget	\$21,991,253	\$23,920,525	\$25,608,108
<b>Annual Net Budget</b>	<b>\$13,683,493</b>	<b>\$15,626,535</b>	<b>\$16,831,885</b>
<b>Annual Net Variance</b>			<b>\$265,673</b>
<b>Variance as a % of Net Budget</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.6%</b>

**2025 Year-End Variance: \$0**

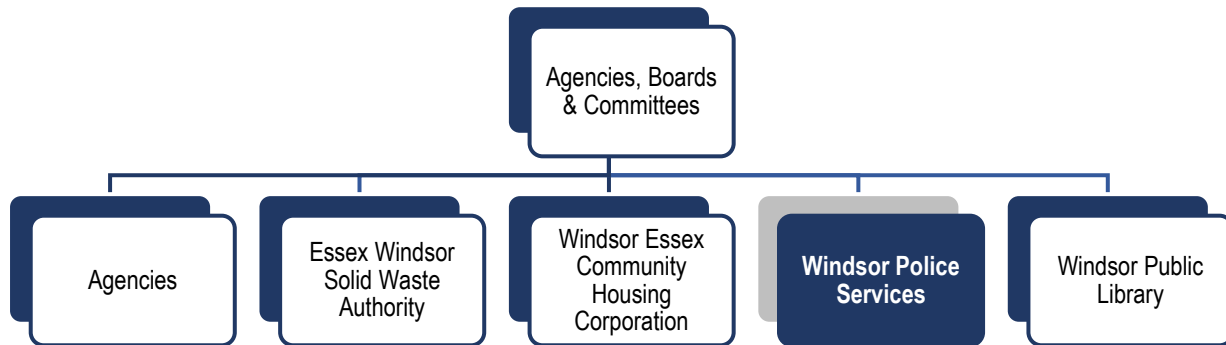
**VARIANCE DESCRIPTION**

The Windsor Essex Community Housing Corporation is reporting a balanced position with no surplus or deficit at year-end.

## Windsor Police Services

### ABC OVERVIEW

The Windsor Police Service (WPS) department is responsible for delivering a wide range of public safety and policing services, including crime prevention, law enforcement, victim support, public order maintenance, and emergency response. WPS is committed to serving the community with integrity, professionalism, and accountability. Operating in alignment with the Canadian Charter of Rights and Freedoms and the Ontario Human Rights Code, WPS upholds the fundamental rights and freedoms of all individuals while working to ensure the safety and security of all persons and property within its jurisdiction.



	2022	2023	2024
Annual Revenue Budget	(\$18,042,140)	(\$18,862,655)	(\$20,382,135)
Annual Expense Budget	\$115,019,577	\$117,868,133	\$123,958,993
<b>Annual Net Budget</b>	<b>\$96,977,437</b>	<b>\$99,005,478</b>	<b>\$103,576,858</b>
<b>Annual Net Variance</b>	<b>\$620,859</b>	<b>(\$72,756)</b>	<b>(\$3,792,328)</b>
<b>Variance as a % of Net Budget</b>	<b>0.6%</b>	<b>(0.1%)</b>	<b>(3.7%)</b>

2025 Year-End Variance: \$1,104,607

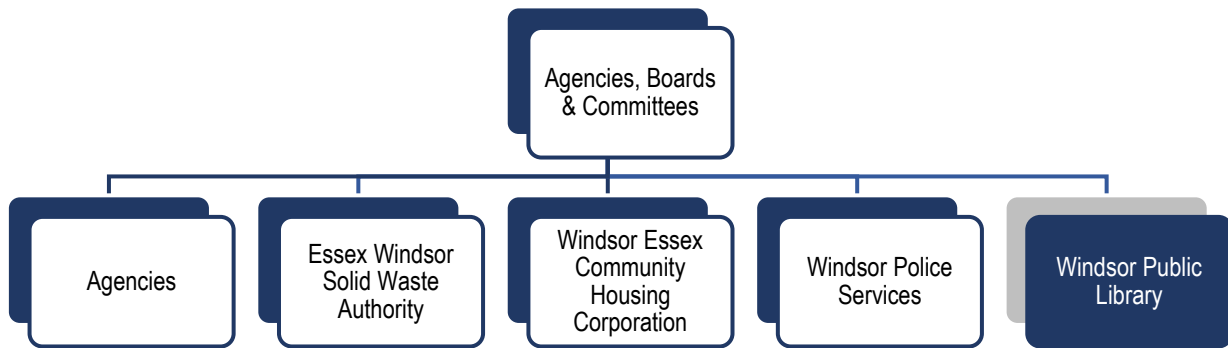
### VARIANCE DESCRIPTION

In addition to slight surpluses in fees and recoveries of expenditures, additional grant opportunities that were explored in conjunction with City Administration resulted in the Windsor Police Service maximizing available funding opportunities and exceeded original projections. The most significant cause of variation in expenditures is due to overtime costs to properly staff front line operations, WSIB related costs and external legal costs. Further proactive measures taken throughout the year, reduced deficits relating to items such as fuel and training costs.

## Windsor Public Library

### DEPARTMENTAL OVERVIEW

The Windsor Public Library provides access to information, education, and cultural resources for people of all ages. Libraries serve as hubs for learning, research, creativity, and public engagement, offering a wide range of services beyond just lending books. Modern libraries have evolved into dynamic centers of learning and innovation, making information accessible to everyone while fostering a sense of community, lifelong learning, and cultural enrichment.



	2022	2023	2024
Annual Revenue Budget	(\$964,895)	(\$961,195)	(\$2,103,522)
Annual Expense Budget	\$9,284,880	\$9,210,381	\$57,607,535
<b>Annual Net Budget</b>	<b>\$8,319,985</b>	<b>\$8,249,186</b>	<b>\$55,504,013</b>
<b>Annual Net Variance</b>	<b>\$461,895</b>	<b>\$112,150</b>	<b>(\$7,078)</b>
<b>Variance as a % of Net Budget</b>	<b>5.6%</b>	<b>1.4%</b>	<b>(0.0%)</b>

2025 Year-End Variance: \$0

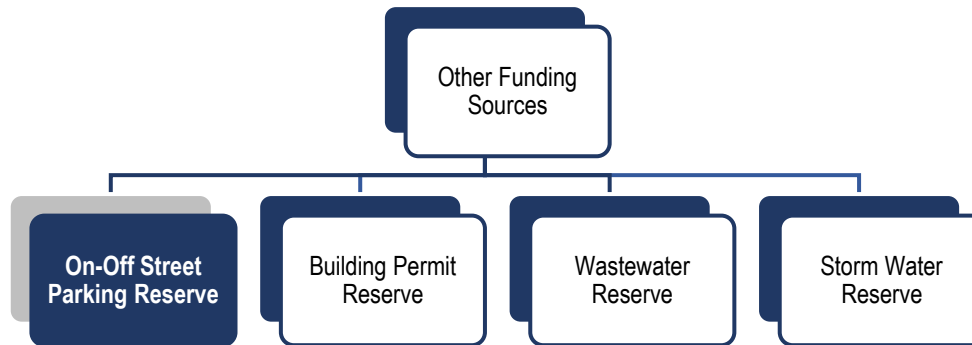
### VARIANCE DESCRIPTION

The Windsor Public Library is reporting a balanced position with no surplus or deficit at 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.



<b>2025 Year-End Variance:</b>	<b>(\$1,123,043)</b>
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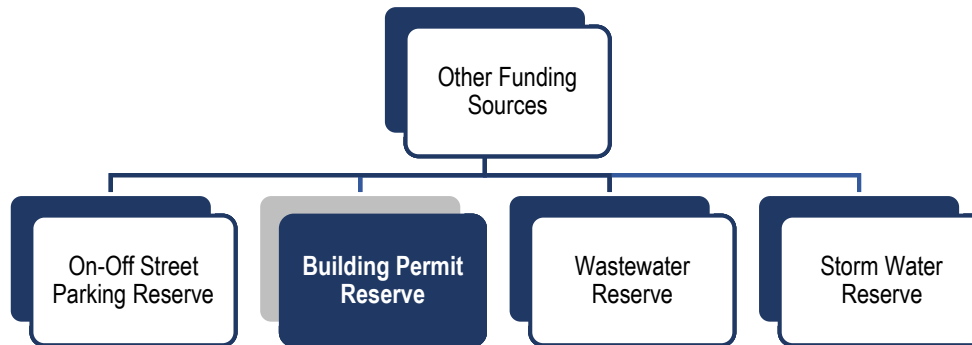
### VARIANCE DESCRIPTION

The final transfer to the On/Off Street Parking Reserve was lower than budgeted in 2025, reflecting temporary decreases in daily and monthly parking revenue due to delayed implementation of the 2025 rate adjustments and lower usage levels, as well as overages in salary and wages.

## Building Permit Reserve

### FUNDING SOURCE OVERVIEW

The Building Permit Reserve is a dedicated municipal reserve fund established to support the financial stability and sustainability of the City's building services operations. It is funded through revenues generated from building permit fees, which are collected under the authority of the Ontario Building Code Act. and used to offset fluctuations in building activity, support operational needs, ensure compliance with legislative requirements, and fund technology enhancements, equipment and capital improvements.



**2025 Year-End Variance:**

**\$837,822**

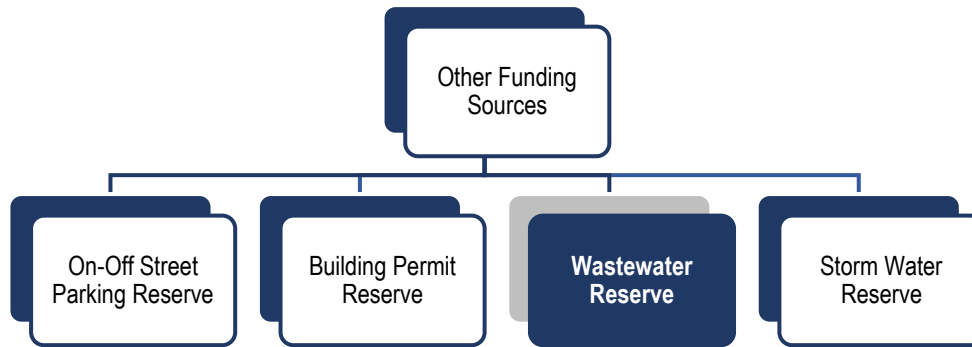
### VARIANCE DESCRIPTION

For the year-ended December 31, 2025, a contribution of \$837K was made to the Building Permit Fee Reserve. Refer to the C41/2026 for the 2025 Annual Report - Building Permit Fee Reserve Fund - City Wide, for further information.

## Wastewater 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.*



2025 Year-End Variance: \$4,382,668

### VARIANCE DESCRIPTION

***Wastewater Revenue***

Wastewater revenue ended the year with a surplus of \$3,055,539, driven primarily by growth and the addition of new metered customers.

***Pollution Control***

For 2025, Pollution Control concluded the year with a net wastewater surplus of \$2,221,108, the result of \$2,422,946 in departmental surpluses offset by \$201,838 in unavoidable cost pressures. The department experienced higher-than-budgeted salary and overtime costs, and also faced cost pressures driven by increased demand, including higher municipal taxes. Despite the cost challenges, Pollution Control achieved savings from utilities at the plants, contracted service, chemical, and material costs.

***Public Works***

For 2025, Public Works ended the year with a net wastewater deficit of \$442,853, resulting from unavoidable cost pressures. Throughout the year, the department responded to increased demand for contracted services such as sewer rodding, sewer investigation, and manhole repair, increased requirements for the purchase of materials and supplies to support sewer operations, and additional allocations of staff to wastewater funded operations.

***Engineering***

For 2025, Engineering ended the year with a net wastewater deficit of \$153,788. The shortfall was predominantly the result of PDC rebate payouts exceeding budget expectations, indicating elevated program uptake. While this created upward pressure on year end results, the department continues to maintain strong oversight of its financial commitments and operational priorities.

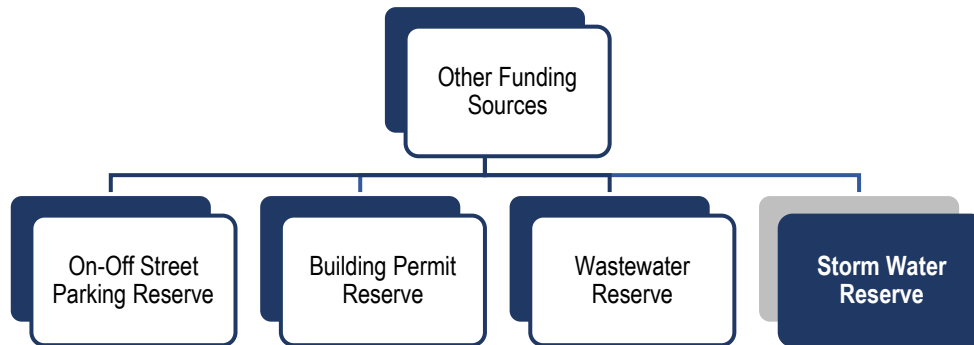
***Administration***

For 2025, Administration ended the year with a net wastewater deficit of \$297,338. This variance reflects higher than expected sanitary surcharge rebate activity, demonstrating strong program utilization. These impacts are being effectively mitigated by continued savings in discretionary expenditures.

## Storm Water Reserve

### FUNDING SOURCE OVERVIEW

The Storm Water 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.



<b>2025 Year-End Variance:</b>	<b>(\$800,270)</b>
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### VARIANCE DESCRIPTION

**Stormwater Revenue**

Stormwater revenue ended the year with a deficit of \$364,240, as adjustments made throughout the year to impervious area measurements reduced billable stormwater charges and therefore lowered revenue.

**Pollution Control**

Pollution Control ended the year with a net stormwater deficit of \$375,975. The department experienced higher than budgeted utility costs at pumping stations throughout the year, along with increased overtime requirements. These pressures were partially offset by favourable results in several areas in discretionary expenditures.

**Public Works**

Public Works ended the year with a net stormwater deficit of \$601,527, attributable to unavoidable cost pressures experienced throughout the year. During the year, Public Works responded to elevated demand for contracted services including catch basin cleaning, manhole repairs, and street sweeping, while also managing increased requirements for materials and supplies essential to ongoing operations. Allocations of staff time to stormwater funded activities grew in response to operational needs.

**Engineering**

Engineering ended the year with a net stormwater surplus of \$335,509. This positive result was driven largely by lower than budgeted activity in the Tree Planting and Rain Barrel Rebate programs.

**Administration**

Administration ended the year with a net stormwater surplus of \$205,963, resulted from lower administrative fees, appeals activity and other departmental costs.