

NOTICE OF MEETING

There will be a meeting of the
Board of Governors
Tuesday, April 22, 2025
at 4:00 pm
Freed-Orman Commons, Assumption Hall

AGENDA

ITEM	DOCUMENT/ACTION
<i>Land Acknowledgement</i>	
<i>Declaration of conflict of interest</i>	
1 Approval of the Agenda	
2 Minutes of the meeting of February 25, 2025	Brown-Approval BG250225M
3 Business arising from the minutes	
4 Outstanding Business/New Business	
4.1 Reports:	
4.1.1 Remarks from the Chair	Brown-Information
4.1.2 President's Report	Gordon-Information
4.1.2.1 Southern First Nations Secretariat Post Secondary Education Collaborative Partnership Agreement	
4.1.2.2 Annual Report on Sexual Misconduct Policy (2024-2025) (p. 3)	Johnstone-Information BG250422-4.1.2.2
4.1.3 Questions Arising from the Reports of the Vice-Presidents and Associate Vice-President, External (p. 5)	Vice-Presidents/AVPE-Information BG250422-4.1.3
4.2 Audit Committee	
*4.2.1 Internal Audit Plan for 2024-2025 (p. 11)	Cowell-Information BG250422-4.2.1
*4.2.2 Enterprise Risk Management Dashboard (p. 12)	Cowell-Information BG250422-4.2.2
4.3 Executive Committee	

- 4.4 Governance Committee**
 - 4.4.1 Merging Executive Committee and Human Resources Committee (p. 18)** **Tucker-Approval**
BG250422-4.4.1
 - *4.4.2 Board Bylaw 1 – Revision (p. 21)** **Tucker-Approval**
BG250422-4.4.2
- 4.5 Human Resources Committee**
- 4.6 Investment Committee**
- 4.7 Pension Committee**
 - *4.7.1 Search for Deferred Members (p. 22)** **Oliveira-Approval**
BG250422-4.7.1
 - *4.7.2 Employees’ Plan Pension Valuation Results – Certification of Amendments (p. 26)** **Oliveira-Approval**
BG250422-4.7.2
- 4.8 Resource Allocation Committee**
 - 4.8.1 2025-2026 Proposed Operating Budget** **Sonego-Approval**
 - 4.8.1a Tuition and Compulsory Ancillary Fees (p. 30) BG250422-4.8.1a
 - 4.8.1b Operating Budget (p. 49) BG250422-4.8.1b
 - *4.8.2 Procurement Policy - Revision (p. 90)** **Sonego-Approval**
BG250422-4.8.2
- 5 In Camera**
- 6 Adjournment**

[Bylaw 1, Section 2.6 – Consent Agenda: Items that normally do not require debate or discussion either because they are routine, standard, or noncontroversial, shall be “starred” (identified by an asterisk (*)) on the agenda. “Starred” items will not be discussed during a meeting unless a member specifically requests that a “starred” agenda item be ‘unstarred’, and therefore open for discussion/debate. A request to “unstar” an agenda item can be made at any time before (by forwarding the request to the Secretary) or during the meeting. By the end of the meeting, agenda items which remain “starred” (*) will be deemed approved or received by the Board, as the case may be. No individual motion shall be required for the adoption of “starred” agenda items.

**University of Windsor
Board of Governors**

4.1.2.2: Annual Report on Sexual Misconduct Policy (2024-2025)

Item for: **Information**

Forwarded by: **Director of Sexual Violence Prevention, Resistance, and Support**

Bill 132 section 17, subsections 7 and 7.1 state that universities are to provide annual reports to their Boards containing the following information:

1. The number of times support, services, and accommodations relating to sexual violence were requested and obtained by students enrolled at the university, and information about the support, services, and accommodations.

- The Office of Sexual Violence Prevention, Resistance, and Support (OSVPRS) is the central site for the coordination of support, services, and accommodations relating to sexual assault. Of the **94 new cases** opened by the OSVPRS in 2024-2025, 18 resulted in the provision of academic support or accommodation, 7 resulted in the coordination of financial support, and 19 were referred to the Special Constables Service or to Windsor Police.
- Within the institution the following offices were variably consulted: Student Accessibility Services, Student Counselling Services, Special Constables Service, Office of Student Experience, International Students Centre, Human Resources, Academic Labour Relations, Occupational Health and Safety, Residence Services, Office of Human Rights, Conflict Resolution, and Mediation, as well as the offices of the Deans.
- The OSVPRS has collaborated with a variety of community organizations including Windsor Police, Victims Services, the Sexual Assault and Domestic Violence Treatment Centre, and the Violence Against Women Coordinating Committee of Windsor-Essex.

2. Any initiatives or programs established by the university to promote awareness of the supports and services available to students.

- **The Bystander Initiative** was responsible for the delivery of **131 *Bringing in the Bystander*** workshops to **1873 participants** across the Fall and Winter semesters. Workshops were delivered by **34 trained peer facilitators** as part of their learning in the fourth-year Practicum in Social Change course. Additionally, students participated in **16 Community Engaged Learning events** to foster **experiential learning** as part of the third-year Practical Strategies for Social Change course.
- The OSVPRS continued to expand the delivery of sexual violence resistance education through *Flip the Script with EAAA™*, *Wen-Do Women's Self Defence*, and *Defy+ 2SLGBTQIA+ Self Defence*. We offered **four *Flip the Script with EAAA™*** workshops, **three *Wen-Do Women's Self Defence*** workshops, and **one *Defy+ 2SLGBTQIA+ Self Defence*** workshop to **73 participants** in total. The Manager of Education and Support, Anne Rudzinski, is now a qualified instructor for both Wen-Do and Defy+, which allows us to offer our full complement of resistance education internally.
- We offered a broad program of workshops, events, and guest lectures to advance public education. These covered topics such as: consent, emancipatory sex education, dating and relationships, professional boundaries, sexual harassment, alcohol and consent, responding to disclosure, and more.
- We continued to support the Social Work MSW program through supervised student placements, which resulted in the development of a new workshop on Technology Facilitated Sexual Violence in collaboration with placement student Laura Cormier.

3. The number of incidents and complaints of sexual violence reported by students, staff, or faculty and information about such incidents and complaints.

- **94 new client support cases** were opened by the OSVPRS in 2024-2025. Of these, 92 involved the provision of guidance, emotional support, and access to resources for people harmed by sexual violence. In the remaining cases, we provided education or support to a person who had caused harm.
- **Six complaints** were filed through the OSVPRS. Five complaints were filed under the Procedures for Non-Academic Misconduct and one complaint was filed with Academic Labour Relations
- There were 28 cases that involved incidents of sexual assault or rape; 13 cases of sexual coercion; 24 incidents of sexual and gender-based harassment; 2 incidents of technology facilitated sexual violence; 8 incidents of stalking; 2 incidents of extortion; 2 incidents of childhood sexual assault; and 18 incidents of intimate partner violence. It should be noted that in some cases, the survivor disclosed more than one type of violence and in some cases the survivor chose not to disclose the specific violence that occurred.
- Consistent with previous years, the overwhelmingly majority of clients were students: 88 clients were students and 6 were employees
- Beyond direct client support the OSVPRS offered consultation and guidance in the management of 16 situations across various units and faculties.

4. The implementation and effectiveness of the policy.

- The Policy on Sexual Misconduct was implemented in 2016. Since that time, the OSVPRS has provided direct support to 600 clients in addition to community consultation and support. The number of cases that have been opened and complaints filed annually are reported in the chart below.

Year	New Cases	Complaints
2016-2017	17	1
2017-2018	66	10
2018-2019	70	11
2019-2020	90	14
2020-2021	33	2
2021-2022	51	3
2022-2023	101	10
2023-2024	78	5
2024-2025	94	6
	600 client cases	62 complaints

**University of Windsor
Board of Governors**

4.1.3: Reports of the Vice-Presidents and Associate Vice-President, External

Item for: **Information**

Report of the Interim Provost and Vice-President, Academic
Cheryl Collier

1. Interim Provost

Dr. Cheryl Collier has assumed the role of Interim Provost and Vice-President, Academic, as of March 31. The appointment is for a term of up to two years or until a permanent Provost is in place. An executive search to fill the role permanently is expected to begin in 2026. Our office wishes to extend a huge thank you to Dr. Erika Kustra who took on the role of Acting Provost prior to the Interim appointment.

2. Deans Renewals Update

Senate-mandated renewal processes for the Deans of HK, Engineering, and the University Librarian are continuing. No new updates currently. Further reports and updates to come.

The FAHSS Dean Search is paused due to the recent leadership role changes. In conformity with Senate bylaws, Dr. Brent Lee was appointed as Acting Dean of FAHSS while Dr. Collier serves as an Interim Provost.

In conformity with Senate By-laws, the Office of the Provost also met recently with the Faculty of Graduate Studies Coordinating Council to begin the process of electing the Search Committee for its upcoming Decanal Search. The search will unfold in 2025/26 academic year.

3. Sunset House Update

Already an active hub for our WURA members, the Sunset House grand opening is scheduled for April 30th. The entire campus will be invited to tours of the space in May, details of these tours will be shared in the Daily News. More information on the Age-Friendly Campus Initiative will be shared once our office has connected with the Office of PE&I.

4. Continuing Education Reorganization

- a. English Language programming (CELD) will report to Dr. Chris Busch, Associate Vice-President, Enrolment Management
- b. Continuing Education programming will report to Dr. Ali Abdulhussein, Faculty of Business, in the role of Acting Special Advisor on Continuing Education.

5. Voluntary retirement deadline extended for eligible WUFA members

The deadline to indicate interest in accepting the voluntary retirement incentive for eligible members of the Windsor University Faculty Association (WUFA) has been extended to May 15.

Announced in February, the voluntary retirement incentive provides WUFA members aged 65 and older an opportunity to retire on June 30, 2025, (or later if they are exhausting accumulated leave banks). In return, members will receive either a lump-sum payment equivalent to 12 months of regular salary or salary continuance for 12 months.

To help members make an informed decision on their retirement options, a dedicated webpage has been developed by the Office of the Provost: www.uwindsor.ca/provost/VCT-2025.

6. Nursing Accreditation

The Canadian Association of Schools of Nursing (CASN) — the national accrediting body for nursing education in Canada — has awarded the UWindsor Faculty of Nursing the maximum seven-year accreditation for the new collaborative Bachelor of Science in Nursing (BScN), honours, and registered practical nurse pathway to BScN programs that were rolled out in 2019.

The maximum seven-year accreditation is the highest possible term, given to programs that exceed expectations, recognizing exemplary faculty, a robust curriculum, outstanding student support, and a commitment to innovation and improvement.

This recognition reflects the faculty's commitment to advancing high standards in nursing education, research, and the student experience, says Debbie Sheppard-LeMoine, dean of the Faculty of Nursing. The UWindsor BScN program offers a personalized and supportive pathway to developing skilled and compassionate health-care professionals.

As part of the seven-year accreditation process, the Faculty of Nursing completed a rigorous self-study and hosted a comprehensive on-site review by the CASN Accreditation Bureau.

Report of the Vice-President, People, Equity, and Inclusion

Clinton Beckford

1. PE&I Strategy Implementation

Following the launch of the PE&I Strategy in January 2025, an implementation matrix to deliver on the goals and priorities in a coordinated and collaborative way has been drafted. We are currently engaged in consultations with the individuals who have been identified as responsible for specific key actions. Upon completion of this process, a summary of the Implementation Matrix will be made available on the [website](#).

1. Food Security Action Plan

The University's [Food Security Action Plan Version 1.0](#) has been completed and is now available on the website. The plan reflects our commitment to ensuring that all students have access to safe, nutritious, culturally appropriate and affordable food, it outlines a comprehensive set of actions to address meet this commitment. We are currently establishing the Food Security Working Group to lead the implementation.

2. UWindsor Leader Series

To support leaders in navigating current challenges The UWindsor Leader Series was launched in March 2025. These series focus on providing practical strategies for navigating the current landscape, covering the following topics: Leading Through Job Eliminations & Restructuring, Leading Through Change: A Practical guide for Leaders, Navigating Crucial Workplace Conversations, Turning Conflict into Opportunities and Effective One-on-One Meetings. These sessions are in alignment with the [University's Leadership Competency Framework](#).

In addition to these series, in the coming week we will be launching on [online toolkit](#) site dedicated to supporting the professional growth and development of leaders and employees.

3. EDID Online Modules

The University of Windsor entered into a license agreement with Western University to offer the following [EDID focused training modules](#) to faculty, staff and students. The modules have been developed by Western University and updated for the University of Windsor. Two modules were made available to the campus community in April (Unpacking and Addressing Antisemitism and Unpacking and Addressing Islamophobia). We are now working with Western to introduce an additional 6 modules by October 2025.

4. Age Friendly University Application

The University continues its commitment to endorsing the Age-Friendly University Principles and joining the Age-Friendly University Global Network. Dr. Shanthi Johnson, Vice-President, Research & Innovation will now lead this initiative, building upon the foundational work undertaken by the Office of the Provost and Office of Vice-President, People Equity and Inclusion over the last year.

5. Staff Collective Bargaining Updates

- CUPE 1393 - Negotiations are starting April 11 and further dates will be solidified on that date.
- Unifor 444 Special Constables & 2458 Engineers - We have agreed to June 23-27.
- Unifor 2458 Engineers – We have agreed to June 23-27.

Report of the Vice-President, Finance and Operations

Gillian Heisz

Efficiency and Accountability Fund (EAF) – Consultant Reports Complete and Filed

As of March 31, 2025, the University has completed all the projects funded by the Ministry's EAF, including the prime consultant report prepared by Nous. The Nous Report has been filed with MCU, and the Executive Summary will be available to the campus community following the April Board of Governors meeting. The University has already started to implement a number of key fundings identified in the consultant reports and implementation planning will continue through the Spring and Summer months. Supporting these consultant engagements was a considerable amount of work for a number of stakeholders across campus; thanks to all who were involved.

Key IT Services Updates

IT Services recently received results from the annual national cybersecurity assessment highlighted notable improvements across all security domains, confirming that UWindsor continues to be one of the highest-ranked institutions. These findings reinforce ongoing efforts to strengthen security measures across campus systems.

A University-wide Data Strategy has also been completed, providing a roadmap for addressing data gaps, advancing governance, and promoting data literacy. The planning is now focused on refining the budget and timeline prior to making it publicly available and beginning efforts.

Ongoing modernization efforts have significantly boosted UWinsite Student performance. A successful multi-year migration from legacy hardware to a more robust Linux-based infrastructure finished in January and has significantly streamlined operations and improved IT system performance. To further support modernization, an assessment is being conducted to evaluate on-premise and cloud-based alternatives that can optimize costs and future-proof the University's IT infrastructure.

Campus Safety and Emergency Planning: Updated Emergency Response Plan

The University's office of Campus Safety and Emergency Planning has been working on several important updates to its plans and procedures to ensure the campus is prepared in the case of an on campus emergency. The Emergency Response Plan has been updated, incorporating a number of key learnings from recent on campus emergency scenarios and drills, integrating the City and Municipal Emergency Plans, and factoring in some of the new elements of campus operations including the private partner residence and food operators in Rodzik Hall. The University also opened its first Emergency Operations Centre (EOC) in the Downtown Campus in Windsor Hall.

Report of the Vice-President, Research, and Innovation

Shanthi Johnson

Research, scholarship, creative activity, and innovation play a pivotal role in shaping the University's local and global influence, reputation, and impact. The research and innovation ecosystem directly impacts our ability to recruit and retain undergraduate and graduate students and build a robust education and training capacity pipeline. The Office of the Vice-President, Research and Innovation (OVPRI) is committed to inspiring and advancing inclusive research, scholarship, creative activity, and innovation in alignment with the University's institutional strategic plan - *Aspire: Together for Tomorrow*. Our goal is to engage our community, creating strong, meaningful collaborations, actively involving both our internal and external stakeholders. The following provides an overview of the recent activities and initiatives undertaken by the OVPRI.

Research and Innovation @ UWindso

- Our new **Research and Innovation website is live!** It will replace the current ORIS website at uwindsor.ca/research-innovation-services and the current VPRI website at uwindsor.ca/vp-research. This new website is dynamic and vibrant with faculty stories and most importantly easier to navigate with enhanced accessibility of info. If you had bookmarked our old websites, please replace it with the new - uwindsor.ca/research. I hope you will take a minute to visit the new website.
- **Next set of CRC allocations** – Using a careful and comprehensive process in consultations with the Faculties, we will be embarking on searches for 7 CRCs in 2025.
 1. External Tier 1 CRC in Aquatic One Health/One Water-One Health (Science)
 2. Internal Tier 1 CRC in Innovations in Automobility: Advancing Sustainable and Secure Transportation (Engineering)
 3. External Tier 2 CRC in Indigenous Law and Policy in Canada: Governance, Rights, and Global Advocacy (Law)
 4. Internal Tier 2 CRC in Advanced Materials Science (Science)
 5. Internal Tier 2 CRC in Quantum Innovation s and Experimental or Theoretical Physics (Science)
 6. Internal Tier 2 CRC in Green Materials, Chemistry, and Infrastructure (Engineering)
 7. Internal Tier 2 CRC in Decent Work and Economic Growth (Business)

Canada – US Research and Innovation

We are closely monitoring emerging U.S. messages and policies and Canadian responses related to research and innovation, and assessing their potential impact on our research community at the University of Windsor. This includes implications for research, scholarship, and creative activities, research funding, procurement, and compliance. Recently, we were made aware that some researchers at other Canadian institutions have been asked to complete a U.S. government survey in cases where their projects receive funding from U.S. government entities. Specifically, this refers to the form titled BDR 25-08, Attachment B: Outreach to Implementing Partners. If you are asked to complete this form - or any similar documentation - we suggest that you contact vpri@uwindsor.ca immediately before proceeding. We will continue to monitor developments and provide updates as more information becomes available.

Research and Integrity Services

- In March, ORIS supported the development and submission of four Ontario Research Fund – Research Infrastructure (Large Infrastructure) and one Ontario Research Fund – Research Infrastructure (Small Infrastructure) Grant applications valued at \$5,973,704. Complimenting previously submitted Canada Foundation for Innovation applications, funding will support infrastructure needs, such as modern facilities and equipment, enabling faculty in Chemistry and Biochemistry, Integrative Biology, and Electrical and Computer Engineering to pursue novel and innovative collaborative research.
- Diversifying our funding sources. In March, our researchers have submitted funding applications to these new (to us) organizations. Great Lakes Greenhouses Inc., Concrete Ontario, Lafarge Canada, MealLens Inc., Nunavut Wildlife Research Trust, Oceans North Conservation Society, and Frontiers North Adventures. We continue to have strong submissions for our tri-agencies (CIHR, NSERC, and SSHRC), and other organizations.

Innovation, Partnership, and Entrepreneurship (IPE)

- In partnership with the Ontario Water Consortium, we hosted a NRC funded knowledge mobilization event on "Emerging Opportunities and Challenges for Water Management in Greenhouses" - 80 participants of this event engaged in a day-long discussion about the challenges and opportunities facing the greenhouse sector as it navigates growth, water resources and solutions to minimize environmental impacts. Also sponsored by GLIER - this event served to be catalyst for bigger partnerships as almost every participant asked to continue the discussion in more forums.
- IPE received an additional grant from IP Ontario to continue the work of IP commercialization. This \$300,000 grant will be used to maintain colleagues focused on IP business development, IP licensing and startup support for University affiliated research startups.
- We are working on an entrepreneurship strategy and stay tuned for more ...

While we are navigating these challenging times, there are many opportunities for our institutional long-term future through strategic work we are undertaking. Deep gratitude to my team and all the faculty members people we interact with daily, both internal to the University and externally with our partners.

Report of the Associate Vice-President, External

Judy Bornais

Building Stability Through Structural Changes

- Marketing-Communications Centralization is underway. The new organizational chart for Public Affairs and Communications will have three main service areas to support all faculties, units and departments: Production, Communications and Marketing. The scope will include a focus on strategic marketing and communications to key stakeholders.
 - The centralization communications and marketing plan will aim to increase brand visibility and reputation through organic and paid tactics (identified as a Top 10 Enterprise Risk). It will employ data informed and data-driven communications and marketing strategies to measure effectiveness of the efforts.
- The redesign of the Advancement and Alumni department is underway intended to address gaps in our fundraising funnel and create a more comprehensive ecosystem for fundraising and alumni cultivation activities.
 - The centralized Advancement and Alumni team will expand its focus on leadership and planned giving to build stronger, long-term donor relationships and major gift pipelines. It will have enhanced stewardship and donor recognition efforts to reinforce donor engagement and retention. It will further improve alumni cultivation for engagement opportunities and fundraising outcomes with the support of the Alumni Association Board and advancement team.

Engaging with Alumni and Donors

- Relaunch of Bi-annual Alumni Magazine Spring/Summer 2025– new look and modern content – limited print run and dynamic digital versions.
- **Alumni Award of Excellence** was held April 10 and celebrated 6 distinguished alumni for their contributions and achievements.
 - **Alumni Odyssey Award:**
 - Jordan Goure BA '14
 - Mathew Zaia BA '16, MA '18
 - **Alumni Ambassador Award:**
 - Lisa Voakes BHK '99, BEd '00
 - Lisa Williams BA '91
 - **Alumni Award of Merit:**
 - Dr. Bukola Salami BScN '04
 - Irene Moore Davis BA '93

Data Enhancement, Hygiene and Monitoring

- Annual Data Transfer & Updates completed adding approximately 20,000 new data points through Live Alumni Scraper program. In addition, we collaborated with our UWindsor MAC student talent to develop a custom scraper program for identifying and updating deceased constituents within the database, ensuring data accuracy and integrity.

Telling our Stories and Enhancing Our Communication to Internal and External Stakeholders

- Branding Campaign continues with a focus on stories of impact, student experience and success, industry and community partnership and research excellence.
- Paid Traditional Marketing Plan for 2025/2026 for traditional platforms will include a mix of radio, billboards, web and limited national print in Windsor-Essex and expanding into London, Chatham and Sarnia.
- Digital Marketing focus in 25/26, targeted and expanded to (re)connect with Alumni, Donors and influencers outside of the Windsor Market.

Governmental Communication and Advocacy

- New provincial government with changes in several key portfolios requiring new relationship development and ongoing advocacy. Pre-budget submission and meetings held with several key ministries, and members of the government, advocating for funding for UWindsor and strategic investment in identified areas.

**University of Windsor
Board of Governors**

*4.2.1: **Internal Audit Plan for 2024-2025**

Item for: **Information**

Forwarded by: **Board Audit Committee**

Report of the Board Audit Committee:

The Board Audit Committee met on April 3, 2025 to review and approve the annual internal audit plan. The purpose of the internal audit plan is to establish priorities for the allocation of Internal Audit resources. The plan is based on a risk assessment framework and consistent with the Enterprise Risk Management (ERM) plan. Projects identified were determined with consideration to the institution's risk environment, objectives, and risks identified in the higher education industry. The plan details how the hours of Internal Audit will be allocated between audits, special projects, and other activities. The specific audit areas were selected by the Internal Auditors in consultation with members of senior management. In addition, the plan was reviewed by the University's external auditing firm, KPMG. Audit areas were finalized following discussion with the Board Audit Committee. Any significant changes to the plan will be brought to the attention of the Board Audit Committee.

To ensure that Internal Audit functions, as much as possible, as an independent office, Internal Audit reports directly to the Board Audit Committee, then to the President. For administrative matters only, Internal Audit reports to the Vice-President, Finance and Operations.

In addition to the annual internal audit plan, the Audit Committee also reviewed:

- 1) the results of several internal audits, as well as progress on follow-up actions stemming from the audits;
- 2) KPMG's Audit Planning Report for the year-ending April 30, 2025; and
- 3) updates on the ERM dashboard.

The Audit Committee also received an Emerging Risk Presentation focussed on Artificial Intelligence and update on the data strategy which will be presented at the May 2025 Board meeting.

Enterprise Risk Management Update

*Board of Governors
April 22, 2025*



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1

UWindsor ERM: Update and Context

For the Winter Term 2025 report (ending April 30th, 2025), administration has presented three documents for your review:

1. The ERM Dashboard (Winter Term Ending April 30th, 2025) (page 3)
2. The ERM Dashboard for reference purposes (Summer Term Ending August 31st, 2024) (page 4);
3. The ERM Top Risks, Remaining Risks & Downgraded Risks (page 5).
4. A review of the current Top Ten Risks, including assigned Risk Champions and upcoming ERM related meetings & reporting dates (page 6)

The Audit Committee & Board of Governors is scheduled to review the ERM Dashboard next at its November 2025 meeting.



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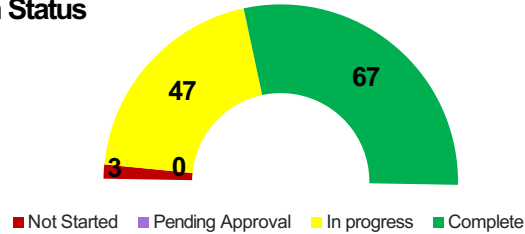
UWindsor ERM Dashboard (Winter Term ending April 30th, 2025)

UWindsor ERM Framework



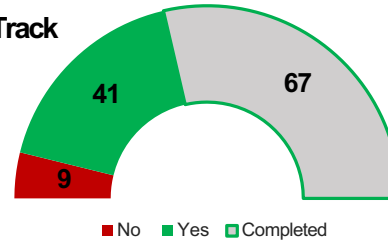
Risk Mitigation Actions - Key Indicators

Action Status



New Actions Added
Dec 2024 – April 2025
1

Status: On Track



Actions Completed Since Last Reporting Cycle August 31st, 2024
5

Actions to be Concluded in Summer 2025 (sample)

Collective Bargaining 2025 – Renegotiate collective agreements or rollovers with staff and faculty, ensuring appropriate spacing between expiry rates to mitigate risk of multiple bargaining tables and possible strikes at once going forward. (Labour Relations Risk)

Crisis Communication - Update the crisis communications management plan to ensure timely and appropriate responses in alignment with emergency preparedness plan. (Brand and Reputation Risk).

Supply Chain Management – Launch punch out catalogs and enforce standardized procurement via established University preferred PC program by only funding approved purchases. (Cyber Security Risk).

Top Risk Refresh Update

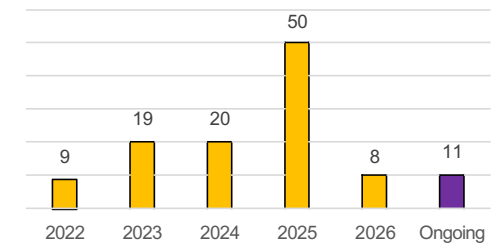
Cyber Security Risk	<input checked="" type="checkbox"/>		Budgets and Planning	<input checked="" type="checkbox"/>	
Enrolment Targets and Recruitment	<input checked="" type="checkbox"/>		Performance Measurement (Faculty & Staff)	<input checked="" type="checkbox"/>	
Human Resources Capacity	<input checked="" type="checkbox"/>		Academic Program/Services Development	<input checked="" type="checkbox"/>	
Labour Relations	<input checked="" type="checkbox"/>		Student Satisfaction and Retention	<input checked="" type="checkbox"/>	
Government Policy/Direction	<input checked="" type="checkbox"/>		Brand and Reputation	<input checked="" type="checkbox"/>	

Emerging Risk Check In

Emerging Risk Identified

Artificial intelligence (AI)
Government – Federal Election Related Risks
Geopolitical (USA) and Research Security

Expected Completion Year



- ☒ Executive Leadership Team agrees the risk remains of top significance for institution
- Risk significance and/or likelihood is increasing (pointing up), decreasing (pointing down), or about the same (flat)



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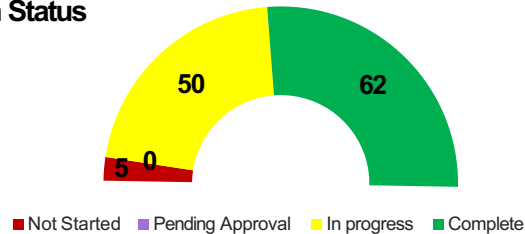
UWindsor ERM Dashboard (Summer Term ending August 31st, 2024)

UWindsor ERM Framework



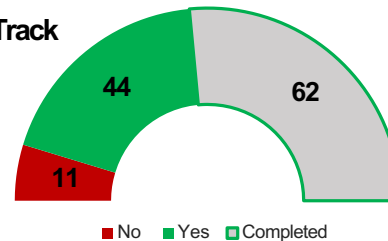
Risk Mitigation Actions - Key Indicators

Action Status



New Actions Added
May – Aug 2024:
6

Status: On Track



Actions to be Concluded in Fall Term 2024 (sample)

Lancer Experience Journey – Annual lifecycle planning for all years of study including supports.
(Academic Programs & Services Risk)

Key Messages for Top Priorities – Develop key messages for the top 3-5 priorities of the institution to ensure message consistency and integrate with sector wide messaging.
(Government Policy & Direction Risk)

Compliance Reporting Framework – Establish legislative compliance reporting framework in alignment with Lobbying Act (Federal & Provincial) to ensure proper communication reporting.
(Government Policy & Direction Risk)

Performance Measurement EDI – Review the key actions emerging from the EDI review into framework and action planning.
(Performance Measurement Risk)

Top Risk Refresh Update

Cyber Security Risk	<input checked="" type="checkbox"/>		Environmental Scan and Related Emergency Preparedness	<input checked="" type="checkbox"/>	
Enrolment Targets and Recruitment	<input checked="" type="checkbox"/>		Recruitment and Retention of Staff & Faculty	<input checked="" type="checkbox"/>	
Human Resources Capacity	<input checked="" type="checkbox"/>		Academic Program/Services Development	<input checked="" type="checkbox"/>	
Labour Relations	<input checked="" type="checkbox"/>		Student Satisfaction and Retention	<input checked="" type="checkbox"/>	
Government Policy/Direction	<input checked="" type="checkbox"/>		Performance Measurement (Faculty & Staff)	<input checked="" type="checkbox"/>	

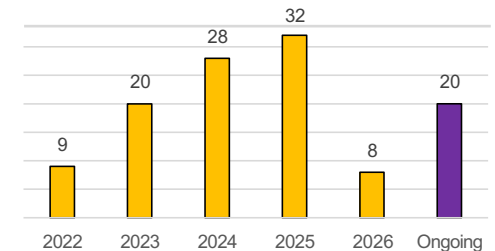
Emerging Risk Check In

Emerging Risk Identified

Brand & Reputation

Budgets & Planning

Expected Completion Year



- ☒ Executive Leadership Team agrees the risk remains of top significance for institution
- Risk significance and/or likelihood is increasing (pointing up), decreasing (pointing down), or about the same (flat)



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University of Windsor - Enterprise Risk Management

Risks as of October 31, 2024

Top 5 Risks

Risk	Risk Champion
Enrolment Targets & Recruitment (incl International Enrolment)	Dr. Chris Busch
Cyber Security	Marcin Pulcer
Labour Relations (incl. planning for disruption)	Audrey Maodus & Corinthia Natyshak
Budgets & Planning	Gillian Heisz
Student Satisfaction & Retention	Dr. Shetina Jones & Dr. Erika Kustra

Remaining Risks Within the Top 10

Risk	Risk Champion
Academic Programs & Services	Dr. Erika Kustra
Government Policy & Direction	Judy Bornais
Brand & Reputation	Judy Bornais
Performance Measurement (Staff & Faculty)	Jody Fraser & Dr. Erika Kustra
Human Resources Capacity	Jody Fraser

Downgraded Top 10 Risks (continuously monitored)

Risk	Risk Champion
Recruitment of Staff & Faculty	Kerry Gray & Dr. Erika Kustra
Environmental Scan & Related Emergency Preparedness	Sherri Lynne Menard

Proposed risk additions last appeared in the Top 10 Risks in December 2021



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UWindsor ERM Dashboard (as of end of Winter Term April 30th, 2025)

UWindsor ERM – Top Ten Risks

Top Ten Risk	Risk Champion
Cyber Security Risk	AVP, ITS
Enrolment Targets and Recruitment	AVP, Enrolment Management
Human Resources Capacity	AVP, Human Resources
Labour Relations	Director, Human Resources Services & Executive Director, Academic Labour Relations
Government Policy and Direction	AVP, External
Academic Program/Services Development	AVP, Academic
Student Satisfaction and Retention	AVP, Student Experience (Non-Academic Side) & AVP, Academic (Academic side)
Performance Measurement (Faculty & Staff)	AVP, Academic (Faculty) & AVP, HR (Staff)
*Environmental Scan and Related Emergency Preparedness	Director, Campus Safety & Emergency Planning, Director, Strategic Initiatives & Business Enterprise & Enterprise Risk & Controls Coordinator
*Recruitment and Retention of Staff & Faculty	Director, Talent Acquisition and Retention
*Budgets & Planning	VP, Finance & Operations
*Brand & Reputation	AVP, External

**Risks in red have declined in importance, while risks in green have been identified as emerging risks; both sets will be monitored through the next reporting cycle.*

Key Upcoming ERM Dates

- **Summer 2025** – Date TBD – ERM Committee Meeting
- **November 2025** - Report to Audit Committee and Board of Governors
- **April 2026** – Report to Audit Committee and Board of Governors

On the Radar

- Risk Champions who were newly appointed to their roles throughout 2024 have developed mitigating actions and timelines for each of their risks.
- The ERM Committee is reviewing emerging risks bumped into the top 10: Budgets & Planning and Brand and Reputation.
- The Risk Champions and ERM Committee are closely monitoring the geopolitical risks.



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**University of Windsor
Board of Governors**

4.4.1: Merging Executive Committee and Human Resources Committee

Item for: **Approval**

Forwarded by: **Board Governance Committee**

MOTION: That the proposed revisions merging the Board Executive Committee and Human Resources Committee be approved.*

Proposed Revisions

2.2 Executive Committee

2.2.1 Membership:

- Chair
- Vice-Chair
- Immediate Past Chair of the Board (if present)
- President
- chair of the Audit Committee
- chair of the Resource Allocation Committee
- Up to three External Member of the Board elected by the Board (per section I, paragraph 1.18, and section III, paragraph 1.6)

Deleted: One

2.2.2 Terms of Reference: The Executive Committee is a standing committee of the Board with powers of executive authority as delegated by the Board. The Executive Committee also assists the Board in fulfilling its obligations relative to human resources and compensation matters; to establish a plan of continuity and development of senior management; and to oversee the development and implementation of human resources strategy, policy, and practices. Specific responsibilities and delegated authority related to executive and human resources matters include:

Deleted: , as follows

2.2.2.1 Between regular meetings of the Board, the Executive Committee shall have the power and authority to exercise all the powers of the Board, except to repeal, amend or modify the University Act or bylaws; or to appoint a President or Board Members; or to approve collective bargaining agreements; or to approve the University's strategic plan; or to approve the operating budget. At each regular meeting of the Board, it shall report on all matters with which it has dealt through power to exercise the powers of the Board.

Deleted: : ¶

2.2.2.2 Strategic Oversight:

- i. Providing oversight and advice to the President on matters of strategic importance to the University and making recommendations to the Board, as appropriate.
- ii. Reviewing and recommending to the Board the University's strategic plan.

Deleted: ¶

Deleted: The Executive Committee will also be responsible for...

- iii. Oversee the University's processes with respect to the University's strategic plan and its implementation.

2.2.2.3 Employee Hiring, Salary, Benefits and Compensation Arrangements

A. President and Vice-Presidents

- i. recommending to the Board policies pertaining to the presidential and vice-presidential searches, performance review frameworks, succession planning processes, and compensation frameworks (including bonus and incentives frameworks), and any revisions thereto.
- ii. establishing, on behalf of the Board, the terms and conditions of employment (appointment letters) for the President and the Vice-Presidents, as well as the starting salary, benefits and other forms of compensation.
- iii. reviewing and making recommendations to the Board on the President's performance review and associated salary increase, if any.
- iv. reviewing, on behalf of the Board, the Vice-Presidents' performance reviews and approving associated salary increases, if any.
- v. approving, on behalf of the Board, recommendations for removal from office.

B. Other Executive-level, Non-Unionized and Unionized Employees

- i. reviewing and approving, on behalf of the Board, the University's negotiations strategies and mandates for collective and other employment agreements with its unionized, non-unionized, and other executive-level employees; and reviewing and recommending to the Board negotiated collective and other compensation agreements.
- ii. approving, on behalf of the Board, recommendations for removal from office.

C. Reports

- i. receiving ongoing information on the status of labour negotiations.
- ii. reviewing overall developments or changes in labour relations.
- iii. approving, on behalf of the Board, an annual report from the President on all faculty and staff appointments, resignations, and terminations.

Deleted: hiring

2.2.2.4 Human Resources Strategies and Policies

- i. recommending to the Board institutional employee recruitment, engagement and retention, and equity diversity and inclusion goals;
- ii. monitoring employee hiring and equity, diversity and inclusion trends and recommending to the Board policies, structures, and strategies that support the attraction and retention of a diverse and inclusive community of exceptional senior administrators, faculty, and staff;
- iii. recommending to the Board succession planning processes that support the attraction and retention of a diverse and inclusive community of exceptional senior administrators;
- iv. ensuring that human resources strategies of the University align with the objectives of the University's Strategic Plan.

2.2.2.5 Compliance with Human Resource Related Laws and Regulations

- i. ensuring that there are appropriate human resources and other policies and procedures in place to comply with statutory responsibilities; and reporting to the Board, as required, on the University's compliance with employment-related legislation.

2.2.2.6 Health, Safety, and Wellness

- i. monitoring reports on the University's health and safety programs and trends in health and safety to ensure hazards and risks are effectively managed. Recommend to the Board corrective action when required.
- ii. reviewing and advising on employee health and wellness programming and initiatives.

2.2.2.7 The Executive Committee may consider any other matters, which in the opinion of the Executive Committee, or at the request of the Board of Governors [or the President](#), would assist the Board of Governors in meeting its responsibilities.

Deleted: <#>Any other matters referred to it by the Board, the Executive Committee, or the President.¶

** Board members with continuing terms on the committees will complete their terms on the newly merged committee.*

Rationale:

- This is the final outstanding recommendation from the AGO Audit suggesting that there were too many standing committees and recommending that committees be merged. The portion of the Executive Committee mandate that related to human resource matters was separated under a new Human Resources Committee to provide more visibility as Human Resources was being restructured.
- The AGO audit that followed in 2022 highlighted that there were too many committees and recommended streamlining. Having operated with both an Executive Committee and a Human Resources Committee for four years, it is clear that there is redundancy and duplication and an opportunity to streamline, as identified by the AGO. A commitment was made in the last follow-up report to the AGO (Board, October 2024) that the Board would undertake streamlining of the Executive and Human Resources Committees.
- The existing terms of reference of the two committees were merged with minor wording changes for clarity. The composition was increased to ensure sufficient human resources and public relations experience, where this may not be covered by ex officio members.

University of Windsor
Board of Governors

*4.4.2: **Board Bylaw 1 – Revision**

Item for: **Approval**

Forwarded by: **Board Governance Committee**

MOTION: That the proposed revisions to Board Bylaw 1 be approved.

Proposed Revision:

[revisions are in bold]

- 1.13 “Officer of the University”, means any of the President, the Provost and Vice-President, Academic, the Vice-President, Finance and Operations, the Vice-President, People, Equity, and Inclusion, the Vice-President, Research and Innovation, the Associate Vice-President, Academic, **the Associate Vice-President, External**, the Associate Vice-President, Finance, the Associate Vice-President, Human Resources, the Controller, the University Secretary, the University Counsel, the Director of Legal Services, and such other officers as the Board may designate from time to time from among University staff;

Rationale:

- This is a housekeeping change. The absence of the Associate Vice-President, External in the list of officers of the university is an oversight and should have been added at the time the position was formalized.

University of Windsor
Board of Governors

*4.7.1: **Search for Deferred Members**

Item for: **Approval**

Forwarded by: **Board Pension Committee**

MOTION: **That the Board approve the use the third-party locators to complete Level III searches, as needed, on an ongoing basis and, if deferred Pension members are not found, begin transferring unclaimed funds via FSRA's process and proceed with necessary regulatory filings to mitigate long-term risk to the pension plans.**

Rationale:
See attached memo.

To: Board of Governors

From: Jody Fraser, AVP, Human Resources

Date: April 22, 2025

Subject: Search for Deferred Members

Overview

As part of our ongoing responsibility to maintain contact with deferred pension members, the University Pension Team has undertaken several initiatives to locate individuals for whom we previously lacked updated contact information. This memo outlines our progress to date, additional search options, considerations regarding the waiver of biennial statements for unlocatable members, and the importance of prioritizing searches for members aged 65 and older due to potential non-compliance with the Income Tax Act (ITA).

Background

Currently there are approximately thirteen unlocatable members with benefits remaining in the FCO (10) and ERP (3) pension plans. We have 3 members under one year of service, 4 members with 1 years of service, 2 with two years or less service, 3 with three years or less service, and 1 with 8.5 years of service. Seven of these members had deferred status prior to 1990 and Six of these members were deferred post 1990. Only two members have NRD (normal retirement date) prior to 2010, 11 members have their NRD after 2010. We are required to send biennial pension statements to former and retired members; however, once a member is marked as “missing” due to undeliverable mail, alternative steps must be considered.

To date, we have pursued the following efforts to locate missing members:

1. Level I Credit Bureau Search (conducted by Mercer) – Successfully located a significant number of deferred members.
2. Level II Search Firm Exercise (also through Mercer) – Found additional members, but some remain unlocatable.

The next step with Mercer would be a Level III Investigative Firm Search.

1. Prioritization of Members Aged 65 and Older

We are recommending that all efforts be made to locate missing members aged 65 and older, with particular emphasis on those over age 71.

The primary reason for this focus is that the FCO and ERP are technically in a revocable position due to non-compliance with the ITA (as explained below). While we are not aware of any pension plan registrations being revoked in these circumstances, reasonable measures should still be taken to address potential non-compliance risks.

For missing members under age 65, efforts to locate them should still be made; however, a cost-benefit analysis will be conducted to determine whether further searches are appropriate when the cost outweighs the benefit of locating these individuals.

Non-Compliance with the ITA

1. **Mandatory Pension Commencement at Age 71**
 - Under the ITA, pension payments must commence by the end of the year in which the member turns 71.
 - If the University does not commence payments by age 71, there is non-compliance with the ITA—even if the member is unlocatable.
2. **Plan Terms Require Pension Commencement at Age 65**
 - The FCO and ERP pension plans require that pension payments begin at age 65, unless the member remains employed by the University after age 65.
 - If a member continues working past age 65, payments must commence no later than age 71.
 - If pension payments are not started on time, the plan is in non-compliance with the ITA for failing to follow its own terms—even if the member is unlocatable.
3. **Revocation Risk**
 - This technical non-compliance means the CRA could revoke the registration of the FCO and ERP plans.
 - While revocation is an extreme measure rarely exercised by CRA, corrective action is still required to mitigate risk.

Corrective Actions

- If any missing members are located, the University should immediately process any missed pension payments in a lump-sum retroactive catch-up payment.
- These payments should be reported to CRA in an annual report (except for amounts equal to or less than \$500).
- CRA provides guidance on the required information for each retroactive lump-sum catch-up payment.

2. Additional Search Options

Since Mercer's Level I and II searches have not identified all unlocatable members, we are exploring alternative firms that specialize in locating pension plan members. The following search firms have been used successfully in other cases:

- Eagle Eye Locators
- Empire Tracing Ltd.

Both firms operate on a "no find, no fee" basis.

Additionally, the CRA offers a letter forwarding service, which allows pension plan administrators to send a letter to an individual's last known address on record with the CRA. This service is available for a fee and can be used once all other search methods have been exhausted.

3. Waiver of Biennial Statements

FSRA requires plan administrators to provide biennial pension statements to former and retired members. However, FSRA may grant a waiver if it is satisfied that the administrator has made reasonable efforts to locate the member, taking into account:

- The amount of the member's pension or commuted value
- The search costs incurred to date and the anticipated costs of further searches

If a waiver is granted:

- It remains in effect until the administrator receives updated contact information for the member.
- If new contact information is received, FSRA must be notified promptly, and the waiver is revoked immediately.

FSRA Waiver Application Requirements

To apply for a waiver, the University must provide FSRA with:

- The amount and commuted value of the member's pension benefits.
- A summary of the search efforts undertaken.
- An estimate of search costs incurred and anticipated future costs.

We are recommending that the University apply for a waiver if the members remain unlocatable. As a fiduciary, the University should not send biennial statements or other documents containing personal information to an address that it has reason to believe is incorrect.

4. Recommended Next Steps

To address the remaining missing members, we propose the following steps:

1. Update Tracking Worksheet
 - Conduct a review of all remaining unlocatable members to confirm current status.
2. Prioritize Members Aged 65+
 - Focus search efforts on members aged 65 and older, particularly those over 71 to address ITA compliance risks.
3. Explore Alternative Search Firms
 - Pursue a Level III search with one or both of the third parties above.
4. Evaluate FSRA Waiver Option
 - If members remain missing, prepare an application to FSRA requesting a waiver of biennial statement requirements.

**University of Windsor
Board of Governors**

***4.7.2: Employees' Plan Pension Valuation Results – Certification of Amendments**

Item for: **Approval**

Forwarded by: **Board Pension Committee**

MOTION: That the amendments to the Employee's Retirement Plan, as stated on the Certification of Amendments, be approved.

Rationale:

- The University is required to prepare and file an actuarial valuation for the Employees' Retirement Plan (ERP) every three years. The next valuation will need to be filed on or before July 1, 2027.
- Mercer prepared the valuation in accordance with the standards of the Pension Benefits Act (PBA) and Income Tax Act (ITA) as required.
- The actuarial valuation establishes the minimum contributions required and the maximum contributions permitted under both the PBA and the ITA. In the case of ERP, the valuation as of July 1, 2024 provides that the minimum contribution required by legislation is 0%, given the existence of available surplus, and the maximum contribution permitted by legislation is a blended contribution rate of 6.1% of pensionable earnings (for members and the University), falling well below the current rate of 6.9%. The ERP is therefore being amended to reflect the blended rate of 6.1%.

See attached for Certification of Amendments – University of Windsor Employees' Retirement Plan (BG250422-4.7.2a)

Report of the Board Pension Committee:

The Pension Committee met on April 14, 2025 to review the Employees' Pension Plan July 1, 2024 valuation results, which show improved financial status since the last valuation. The going concern position has remained steady, with the solvency position seeing material improvement, no special payments required, and a reduction in contribution rates.

In addition to reviewing and approving changes to the contribution rates, the Pension Committee also reviewed the financial positions of the Employees' Pension Plan and the University of Windsor Faculty and Certain Others Pension Plan as at January 1, 2025 showing strong improvements in both, though members were cautioned that January 1, 2025 may prove to be a high-water mark due to the turbulent start to 2025. As noted previously, the Faculty Plan's next valuation must be filed with an as at date no later than July 1, 2026.

CERTIFICATION OF AMENDMENTS
UNIVERSITY OF WINDSOR EMPLOYEES' RETIREMENT PLAN

WHEREAS the University of Windsor (the “University”) established and maintains the University of Windsor Employees’ Retirement Plan (the “Plan”);

AND WHEREAS the Plan text was restated effective July 1, 2023;

AND WHEREAS the University may, pursuant to Section 17.02 of the Plan, amend the Plan from time to time to maintain registration and to incorporate changes prescribed by the *Pension Benefits Act* and the *Income Tax Act* and other legislative changes that affect the Plan;

AND WHEREAS the University wishes to amend the Plan to reflect the recommended contribution rate changes as set out in the actuarial valuation report prepared by the Plan actuary as at July 1, 2024 and to reflect the agreement with Unifor to provide for a minimum blended contribution rate of 14% of pensionable earnings for Unifor Members (subject to compliance with the *Income Tax Act* or as may otherwise be permitted by the Canada Revenue Agency from time to time) as set out in the Funding Policy between Unifor and the University established April 27, 2023;

NOW THEREFORE effective May 1, 2025, the Plan text is amended as follows

1. The following new section 1.36.1 is added to the Plan:

“1.36.1 “***Unifor Member***” means a Member who is represented by any of the following unions with which the University has a collective agreement governing conditions of work:

- (a) Unifor, Local 2458 – Full-time Office and Clerical Staff
- (b) Unifor, Local 2458 – Part-Time Office and Clerical Staff
- (c) Unifor, Local 2458 – Engineers
- (d) Unifor, Local 444 – Special Constable Services.”

2. Section 3.01(3) of the Plan is deleted and replaced by the following:

3.01 Required Contributions by Members

...

“(3) *For Service from July 1, 1972*

As set out in the following table, provided that

- (a) a Member’s contributions for any calendar year, under this Section 3.01(3), shall not exceed the maximum amount

permitted under the *Income Tax Act* for that calendar year;
and

- (b) during periods of Total Disability or authorized leave of absence, the contribution requirements in respect of a Member shall be governed by the provisions of Sections 4 and 5 hereof:

Service Dates	Percentage of Earnings up to Year's Basic Exemption	Percentage of Earnings in Excess of Year's Basis Exemptions up to Year's Maximum Pensionable Earnings	Percentage of Earnings in Excess of Year's Maximum Pensionable Earnings
From July 1, 1972 to June 30, 2010	6.0%	4.2%	6.0%
From July 1, 2010 to June 3, 2018	9.2%	6.4%	9.2%
From June 4, 2018 to September 9, 2018	11.0%	7.7%	11.0%
From September 10, 2018 to February 7, 2021	9.3%	6.5%	9.3%
From February 8, 2021 to May 2, 2021	10.0%	7.0%	10.0%
From May 3, 2021 to April 3, 2022	9.4%	6.6%	9.4%
From April 4, 2022 to May 1, 2022	3.7%	2.6%	3.7%
From May 2, 2022 to January 8, 2023	8.9%	6.2%	8.9%
From January 9, 2023 to April 30, 2025	9.0%	6.3%	9.0%
From May 1, 2025 to June 30, 2025	3.6%	2.5%	3.6%
From July 1, 2025	8.0%	5.6%	8.0%

”

3. The following Section 3.03(3) shall be added to the Plan:

“(3) Subject to Section 3.02(4) and Section 3.03(2), or as may otherwise be permitted by the Canada Revenue Agency, the University has agreed that aggregate contributions for Unifor Members shall be a minimum blended rate contribution of 14% of Earnings (shared equally between the University and Unifor Members) and the Actuary shall take that into consideration for purposes of determining the required contributions of Unifor Members and the University under Section 3.”

CERTIFIED to be a true copy of the amendments to the Plan.

Dated this _____ day of _____, 2025.

Renée Wintermute
University Secretary

University of Windsor
Board of Governors

4.8.1a: **2025-2026 Tuition and Compulsory Ancillary Fees**

Item for: **Approval**

Forwarded by: **Board Resource Allocation Committee**

MOTION: That the Board of Governors approve the proposed 2025-2026 Tuition and Compulsory Ancillary Fees.

Rationale:

- A comprehensive presentation will be presented at the meeting.
- Compulsory Ancillary fees have been approved by the Ancillary Fee Board.

See attached.



University of Windsor

2025/26 Tuition and Ancillary Fee Schedule

Domestic Undergraduate Full Time	1
Domestic Undergraduate Part Time	2
Domestic Undergraduate Out of Province Full Time	3
Domestic Undergraduate Out of Province Part Time	4
International Undergraduate Full Time	5
International Undergraduate Part Time	6
International Undergraduate US Neighbour	7
Domestic Graduate Full Time & Part Time	8
Domestic Graduate Cohort Based Masters	9
Domestic Graduate Out of Province Full Time & Part Time	10
Domestic Graduate Out of Province Cohort Based Masters	11
International Graduate Masters Full Time & Part Time	12
International Graduate PhD Full Time & Part Time	13
International Graduate US Neighbour	13
International Graduate Cohort Based Masters.....	14
Compulsory Ancillary Fees	15

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - DOMESTIC		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
FULL TIME					
Business	1st year ²⁰	5,179.00	4,851.75	327.25	6.7%
Business	2nd year ²⁰	5,179.00	4,851.75	327.25	6.7%
Business	3rd year ²⁰	5,179.00	4,298.80	880.20	20.5%
Business	4th year	4,298.80	4,298.80	0.00	0.0%
Computer Science	1st year	4,512.15	4,512.15	0.00	0.0%
Computer Science	2nd year	4,469.15	4,469.15	0.00	0.0%
Computer Science	3rd year	4,426.60	4,426.60	0.00	0.0%
Computer Science	4th year	4,426.60	4,426.60	0.00	0.0%
Education	1st year	3,410.70	3,410.70	0.00	0.0%
Education	2nd year	3,410.70	3,410.70	0.00	0.0%
Concurrent Education programs	1st year	3,054.05	3,054.05	0.00	0.0%
Concurrent Education programs	2nd year	3,054.05	3,054.05	0.00	0.0%
Concurrent Education programs	3rd year	3,054.05	3,054.05	0.00	0.0%
Concurrent Education programs	4th year	3,054.05	3,054.05	0.00	0.0%
Engineering	1st year ²⁰	5,609.50	5,264.55	344.95	6.6%
Engineering	2nd year ²⁰	5,609.50	5,264.55	344.95	6.6%
Engineering	3rd year ²⁰	5,609.50	4,664.55	944.95	20.3%
Engineering	4th year	4,664.55	4,664.55	0.00	0.0%
Human Kinetics	1st year	2,985.95	2,985.95	0.00	0.0%
Human Kinetics	2nd year	2,985.95	2,985.95	0.00	0.0%
Human Kinetics	3rd year	2,985.95	2,985.95	0.00	0.0%
Human Kinetics	4th year	2,985.95	2,985.95	0.00	0.0%
Science (excl. Computer Science)	1st year	2,985.95	2,985.95	0.00	0.0%
Science (excl. Computer Science)	2nd year	2,985.95	2,985.95	0.00	0.0%
Science (excl. Computer Science)	3rd year	2,985.95	2,985.95	0.00	0.0%
Science (excl. Computer Science)	4th year	2,985.95	2,985.95	0.00	0.0%
Social Work	1st year	2,985.95	2,985.95	0.00	0.0%
Social Work	2nd year	2,985.95	2,985.95	0.00	0.0%
Social Work	3rd year	2,985.95	2,985.95	0.00	0.0%
Social Work	4th year	2,985.95	2,985.95	0.00	0.0%
Other	1st year	2,899.90	2,899.90	0.00	0.0%
Other	2nd year	2,899.90	2,899.90	0.00	0.0%
Other	3rd year	2,899.90	2,899.90	0.00	0.0%
Other	4th year	2,899.90	2,899.90	0.00	0.0%
Law	1st year ²⁷	10,891.00	10,144.20	746.80	7.4%
Law	2nd year ²⁷	10,891.00	10,144.20	746.80	7.4%
Law	3rd year ²⁷	10,891.00	8,611.70	2,279.30	26.5%
Dual JD	1st year ²⁷	10,891.00	10,144.20	746.80	7.4%
Dual JD	2nd year ²⁷	10,891.00	10,144.20	746.80	7.4%
Dual JD	3rd year ²⁷	10,891.00	7,962.05	2,928.95	36.8%

²⁰ MCU Approved Tuition Anomaly adjustment, Year 3 calculated based on 6.7% (Business)/6.6% (Engineering) increase from 24/25 Year 1 rate.

²⁷ The 2025/26 increases to Domestic Out-of-Province tuition fees for Law and Dual JD were approved by the Ministry of Colleges and Universities (MCU) to align with in-province domestic tuition rates. These adjustments adhere to the MCU-approved Tuition Fee Framework Implementation Guidelines for Publicly Assisted Universities (2023-24 to 2026-27).

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - DOMESTIC		2025/26 PER COURSE (PROPOSED)	2024/25 PER COURSE (APPROVED)	\$ INCREASE	% INCREASE
PART TIME					
Business	1st year ²⁰	1,035.80	970.35	65.45	6.7%
Business	2nd year ²⁰	1,035.80	970.35	65.45	6.7%
Business	3rd year ²⁰	1,035.80	859.76	176.04	20.5%
Business	4th year	859.76	859.76	0.00	0.0%
Computer Science	1st year	902.43	902.43	0.00	0.0%
Computer Science	2nd year	893.83	893.83	0.00	0.0%
Computer Science	3rd year	885.32	885.32	0.00	0.0%
Computer Science	4th year	885.32	885.32	0.00	0.0%
Education	1st year	682.14	682.14	0.00	0.0%
Education	2nd year	682.14	682.14	0.00	0.0%
Concurrent Education programs	1st year	610.81	610.81	0.00	0.0%
Concurrent Education programs	2nd year	610.81	610.81	0.00	0.0%
Concurrent Education programs	3rd year	610.81	610.81	0.00	0.0%
Concurrent Education programs	4th year	610.81	610.81	0.00	0.0%
Engineering	1st year ²⁰	1,121.90	1,052.91	68.99	6.6%
Engineering	2nd year ²⁰	1,121.90	1,052.91	68.99	6.6%
Engineering	3rd year ²⁰	1,121.90	932.91	188.99	20.3%
Engineering	4th year	932.91	932.91	0.00	0.0%
Human Kinetics	1st year	597.19	597.19	0.00	0.0%
Human Kinetics	2nd year	597.19	597.19	0.00	0.0%
Human Kinetics	3rd year	597.19	597.19	0.00	0.0%
Human Kinetics	4th year	597.19	597.19	0.00	0.0%
Science (excl. Computer Science)	1st year	597.19	597.19	0.00	0.0%
Science (excl. Computer Science)	2nd year	597.19	597.19	0.00	0.0%
Science (excl. Computer Science)	3rd year	597.19	597.19	0.00	0.0%
Science (excl. Computer Science)	4th year	597.19	597.19	0.00	0.0%
Social Work	1st year	597.19	597.19	0.00	0.0%
Social Work	2nd year	597.19	597.19	0.00	0.0%
Social Work	3rd year	597.19	597.19	0.00	0.0%
Social Work	4th year	597.19	597.19	0.00	0.0%
Other	1st year	579.98	579.98	0.00	0.0%
Other	2nd year	579.98	579.98	0.00	0.0%
Other	3rd year	579.98	579.98	0.00	0.0%
Other	4th year	579.98	579.98	0.00	0.0%
Law - Part Time	1st year ²⁷	5,445.50	5,072.10	373.40	7.4%
Law - Part Time	2nd year ²⁷	5,445.50	5,072.10	373.40	7.4%
Law - Part Time	3rd year ²⁷	5,445.50	4,305.85	1,139.65	26.5%

²⁰ MCU Approved Tuition Anomaly adjustment, Year 3 calculated based on 6.7% (Business)/6.6% (Engineering) increase from 24/25 Year 1 rate.

²⁷ The 2025/26 increases to Domestic Out-of-Province tuition fees for Law and Dual JD were approved by the Ministry of Colleges and Universities (MCU) to align with in-province domestic tuition rates. These adjustments adhere to the MCU-approved Tuition Fee Framework Implementation Guidelines for Publicly Assisted Universities (2023-24 to 2026-27).

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

			2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
UNDERGRADUATE TUITION FEES - DOMESTIC OUT OF PROVINCE						
FULL TIME						
Business	1st year	5,326.00	5,072.40	253.60	5.0%	
Business	2nd year	5,275.45	5,024.25	251.20	5.0%	
Business	3rd year	5,225.10	4,976.30	248.80	5.0%	
Business	4th year	5,225.10	4,976.30	248.80	5.0%	
Computer Science	1st year	5,484.45	5,223.30	261.15	5.0%	
Computer Science	2nd year	5,432.20	5,173.55	258.65	5.0%	
Computer Science	3rd year	5,380.45	5,124.25	256.20	5.0%	
Computer Science	4th year	5,380.45	5,124.25	256.20	5.0%	
Education	1st year	4,145.65	3,948.25	197.40	5.0%	
Education	2nd year	4,145.65	3,948.25	197.40	5.0%	
Concurrent Education programs	1st year	3,712.15	3,535.40	176.75	5.0%	
Concurrent Education programs	2nd year	3,712.15	3,535.40	176.75	5.0%	
Concurrent Education programs	3rd year	3,712.15	3,535.40	176.75	5.0%	
Concurrent Education programs	4th year	3,712.15	3,535.40	176.75	5.0%	
Engineering	1st year	5,779.30	5,504.10	275.20	5.0%	
Engineering	2nd year	5,724.20	5,451.65	272.55	5.0%	
Engineering	3rd year	5,669.65	5,399.70	269.95	5.0%	
Engineering	4th year	5,669.65	5,399.70	269.95	5.0%	
Human Kinetics	1st year	3,629.30	3,456.50	172.80	5.0%	
Human Kinetics	2nd year	3,629.30	3,456.50	172.80	5.0%	
Human Kinetics	3rd year	3,629.30	3,456.50	172.80	5.0%	
Human Kinetics	4th year	3,629.30	3,456.50	172.80	5.0%	
Science (excl. Computer Science)	1st year	3,629.30	3,456.50	172.80	5.0%	
Science (excl. Computer Science)	2nd year	3,629.30	3,456.50	172.80	5.0%	
Science (excl. Computer Science)	3rd year	3,629.30	3,456.50	172.80	5.0%	
Science (excl. Computer Science)	4th year	3,629.30	3,456.50	172.80	5.0%	
Social Work	1st year	3,629.30	3,456.50	172.80	5.0%	
Social Work	2nd year	3,629.30	3,456.50	172.80	5.0%	
Social Work	3rd year	3,629.30	3,456.50	172.80	5.0%	
Social Work	4th year	3,629.30	3,456.50	172.80	5.0%	
Other	1st year	3,524.70	3,356.90	167.80	5.0%	
Other	2nd year	3,524.70	3,356.90	167.80	5.0%	
Other	3rd year	3,524.70	3,356.90	167.80	5.0%	
Other	4th year	3,524.70	3,356.90	167.80	5.0%	
Law	1st year ²⁷	10,891.00	10,161.75	729.25	7.2%	
Law	2nd year ²⁷	10,891.00	10,064.90	826.10	8.2%	
Law	3rd year ²⁷	10,819.75	9,969.05	850.70	8.5%	
Dual JD	1st year ²⁷	10,891.00	10,161.75	729.25	7.2%	
Dual JD	2nd year ²⁷	10,891.00	9,677.85	1,213.15	12.5%	
Dual JD	3rd year ²⁷	10,403.65	9,217.05	1,186.60	12.9%	

²⁷ The 2025/26 increases to Domestic Out-of-Province tuition fees for Law and Dual JD were approved by the Ministry of Colleges and Universities (MCU) to align with in-province domestic tuition rates. These adjustments adhere to the MCU-approved Tuition Fee Framework Implementation Guidelines for Publicly Assisted Universities (2023-24 to 2026-27).

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - DOMESTIC OUT OF PROVINCE		2025/26 PER COURSE (PROPOSED)	2024/25 PER COURSE (APPROVED)	\$ INCREASE	% INCREASE
PART TIME					
Business	1st year	1,065.20	1,014.48	50.72	5.0%
Business	2nd year	1,055.09	1,004.85	50.24	5.0%
Business	3rd year	1,045.02	995.26	49.76	5.0%
Business	4th year	1,045.02	995.26	49.76	5.0%
Computer Science	1st year	1,096.89	1,044.66	52.23	5.0%
Computer Science	2nd year	1,086.44	1,034.71	51.73	5.0%
Computer Science	3rd year	1,076.09	1,024.85	51.24	5.0%
Computer Science	4th year	1,076.09	1,024.85	51.24	5.0%
Education	1st year	829.13	789.65	39.48	5.0%
Education	2nd year	829.13	789.65	39.48	5.0%
Concurrent Education programs	1st year	742.43	707.08	35.35	5.0%
Concurrent Education programs	2nd year	742.43	707.08	35.35	5.0%
Concurrent Education programs	3rd year	742.43	707.08	35.35	5.0%
Concurrent Education programs	4th year	742.43	707.08	35.35	5.0%
Engineering	1st year	1,155.86	1,100.82	55.04	5.0%
Engineering	2nd year	1,144.84	1,090.33	54.51	5.0%
Engineering	3rd year	1,133.93	1,079.94	53.99	5.0%
Engineering	4th year	1,133.93	1,079.94	53.99	5.0%
Human Kinetics	1st year	725.86	691.30	34.56	5.0%
Human Kinetics	2nd year	725.86	691.30	34.56	5.0%
Human Kinetics	3rd year	725.86	691.30	34.56	5.0%
Human Kinetics	4th year	725.86	691.30	34.56	5.0%
Science (excl. Computer Science)	1st year	725.86	691.30	34.56	5.0%
Science (excl. Computer Science)	2nd year	725.86	691.30	34.56	5.0%
Science (excl. Computer Science)	3rd year	725.86	691.30	34.56	5.0%
Science (excl. Computer Science)	4th year	725.86	691.30	34.56	5.0%
Social Work	1st year	725.86	691.30	34.56	5.0%
Social Work	2nd year	725.86	691.30	34.56	5.0%
Social Work	3rd year	725.86	691.30	34.56	5.0%
Social Work	4th year	725.86	691.30	34.56	5.0%
Other	1st year	704.94	671.38	33.56	5.0%
Other	2nd year	704.94	671.38	33.56	5.0%
Other	3rd year	704.94	671.38	33.56	5.0%
Other	4th year	704.94	671.38	33.56	5.0%
Law - Part Time	1st year ²⁷	5,445.50	5,080.88	364.63	7.2%
Law - Part Time	2nd year ²⁷	5,445.50	5,032.45	413.05	8.2%
Law - Part Time	3rd year ²⁷	5,409.88	4,984.53	425.35	8.5%

²⁷ The 2025/26 increases to Domestic Out-of-Province tuition fees for Law and Dual JD were approved by the Ministry of Colleges and Universities (MCU) to align with in-province domestic tuition rates. These adjustments adhere to the MCU-approved Tuition Fee Framework Implementation Guidelines for Publicly Assisted Universities (2023-24 to 2026-27).

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
UNDERGRADUATE TUITION FEES - INTERNATIONAL					
FULL TIME					
Business	Cohort 2025-26 ²⁶	18,390.00	18,030.00	360.00	2.0%
Business	Cohort 2024-25 ²¹	18,030.00	18,030.00	0.00	0.0%
Business	Cohort 2023-24 ¹⁹	17,170.00	17,170.00	0.00	0.0%
Business	Cohort 2022-23 ¹⁵	17,170.00	17,170.00	0.00	0.0%
Education & Nursing	Cohort 2025-26 ²⁶	20,645.00	20,045.00	600.00	3.0%
Education & Nursing	Cohort 2024-25 ²¹	20,045.00	20,045.00	0.00	0.0%
Education & Nursing	Cohort 2023-24 ¹⁹	19,460.00	19,460.00	0.00	0.0%
Education & Nursing	Cohort 2022-23 ¹⁵	19,460.00	19,460.00	0.00	0.0%
Engineering	Cohort 2025-26 ²⁶	21,000.00	20,435.00	565.00	2.8%
Engineering	Cohort 2024-25 ²¹	20,435.00	20,435.00	0.00	0.0%
Engineering	Cohort 2023-24 ¹⁹	19,460.00	19,460.00	0.00	0.0%
Engineering	Cohort 2022-23 ¹⁵	19,460.00	19,460.00	0.00	0.0%
Computer Science	Cohort 2025-26 ²⁶	18,750.00	18,275.00	475.00	2.6%
Computer Science	Cohort 2024-25 ²¹	18,275.00	18,275.00	0.00	0.0%
Computer Science	Cohort 2023-24 ¹⁹	17,745.00	17,745.00	0.00	0.0%
Computer Science	Cohort 2022-23 ¹⁵	17,745.00	17,745.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2025-26 ^{26 31}	17,500.00	17,025.00	475.00	2.8%
Science (excl. Computer Science)	Cohort 2024-25 ²¹	17,025.00	17,025.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2023-24 ¹⁹	16,530.00	16,530.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2022-23 ¹⁵	16,530.00	16,530.00	0.00	0.0%
Other	Cohort 2025-26 ²⁶	16,020.00	15,555.00	465.00	3.0%
Other	Cohort 2024-25 ²¹	15,555.00	15,555.00	0.00	0.0%
Other	Cohort 2023-24 ¹⁹	15,100.00	15,100.00	0.00	0.0%
Other	Cohort 2022-23 ¹⁵	15,100.00	15,100.00	0.00	0.0%
Law	Cohort 2025-26 ²⁶	27,395.00	25,845.00	1,550.00	6.0%
Law	Cohort 2024-25 ²¹	25,845.00	25,845.00	0.00	0.0%
Law	Cohort 2023-24 ¹⁹	24,615.00	24,615.00	0.00	0.0%
Dual JD	Cohort 2025-26 ²⁶	14,350.00	13,540.00	810.00	6.0%
Dual JD	Cohort 2024-25 ²¹	13,540.00	13,540.00	0.00	0.0%
Dual JD	Cohort 2023-24 ¹⁹	12,895.00	12,895.00	0.00	0.0%

¹⁵ Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

¹⁹ Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

²¹ Cohort 2024-25 refers to students who commence their degree either the Spring/Summer 2024, Fall 2024 or Winter 2025 semesters.

²⁶ Cohort 2025-26 refers to students who commence their degree either the Spring/Summer 2025, Fall 2025 or Winter 2026 semesters.

³¹ The Bachelor of Human Kinetics was changed to Bachelor of Science (Kinesiology and Health Sciences). Thus starting with Cohort 2025-26, international undergraduate students will be charged the Science rate rather than previous Other rate.

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

			2025/26 PER COURSE (PROPOSED)	2024/25 PER COURSE (APPROVED)	\$ INCREASE	% INCREASE
UNDERGRADUATE TUITION FEES - INTERNATIONAL						
PART TIME						
Business		Cohort 2025-26 ²⁶	3,678.00	3,606.00	72.00	2.0%
Business		Cohort 2024-25 ²¹	3,606.00	3,606.00	0.00	0.0%
Business		Cohort 2023-24 ¹⁹	3,434.00	3,434.00	0.00	0.0%
Business		Cohort 2022-23 ¹⁵	3,434.00	3,434.00	0.00	0.0%
Education & Nursing		Cohort 2025-26 ²⁶	4,129.00	4,009.00	120.00	3.0%
Education & Nursing		Cohort 2024-25 ²¹	4,009.00	4,009.00	0.00	0.0%
Education & Nursing		Cohort 2023-24 ¹⁹	3,892.00	3,892.00	0.00	0.0%
Education & Nursing		Cohort 2022-23 ¹⁵	3,892.00	3,892.00	0.00	0.0%
Engineering		Cohort 2025-26 ²⁶	4,200.00	4,087.00	113.00	2.8%
Engineering		Cohort 2024-25 ²¹	4,087.00	4,087.00	0.00	0.0%
Engineering		Cohort 2023-24 ¹⁹	3,892.00	3,892.00	0.00	0.0%
Engineering		Cohort 2022-23 ¹⁵	3,892.00	3,892.00	0.00	0.0%
Computer Science		Cohort 2025-26 ²⁶	3,750.00	3,655.00	95.00	2.6%
Computer Science		Cohort 2024-25 ²¹	3,655.00	3,655.00	0.00	0.0%
Computer Science		Cohort 2023-24 ¹⁹	3,549.00	3,549.00	0.00	0.0%
Computer Science		Cohort 2022-23 ¹⁵	3,549.00	3,549.00	0.00	0.0%
Science (excl. Computer Science)		Cohort 2025-26 ^{26 31}	3,500.00	3,405.00	95.00	2.8%
Science (excl. Computer Science)		Cohort 2024-25 ²¹	3,405.00	3,405.00	0.00	0.0%
Science (excl. Computer Science)		Cohort 2023-24 ¹⁹	3,306.00	3,306.00	0.00	0.0%
Science (excl. Computer Science)		Cohort 2022-23 ¹⁵	3,306.00	3,306.00	0.00	0.0%
Other		Cohort 2025-26 ²⁶	3,204.00	3,111.00	93.00	3.0%
Other		Cohort 2024-25 ²¹	3,111.00	3,111.00	0.00	0.0%
Other		Cohort 2023-24 ¹⁹	3,020.00	3,020.00	0.00	0.0%
Other		Cohort 2022-23 ¹⁵	3,020.00	3,020.00	0.00	0.0%
Law - Part Time		Cohort 2025-26 ²⁶	13,697.50	12,922.50	775.00	6.0%
Law - Part Time		Cohort 2024-25 ²¹	12,922.50	12,922.50	0.00	0.0%
Law - Part Time		Cohort 2023-24 ¹⁹	12,307.50	12,307.50	0.00	0.0%

¹⁵ Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

¹⁹ Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

²¹ Cohort 2024-25 refers to students who commence their degree either the Spring/Summer 2024, Fall 2024 or Winter 2025 semesters.

²⁶ Cohort 2025-26 refers to students who commence their degree either the Spring/Summer 2025, Fall 2025 or Winter 2026 semesters.

³¹ The Bachelor of Human Kinetics was changed to Bachelor of Science (Kinesiology and Health Sciences). Thus starting with Cohort 2025-26, international undergraduate students will be charged the Science rate rather than previous Other rate.

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
UNDERGRADUATE TUITION FEES - US NEIGHBOUR - FULL TIME					
<u>FULL TIME</u>					
US Neighbour Fee -First Entry Programs	1st year	9,500.00	8,500.00	1,000.00	11.8%
US Neighbour Fee -First Entry Programs	2nd year	9,500.00	8,500.00	1,000.00	11.8%
US Neighbour Fee -First Entry Programs	3rd year	9,500.00	8,500.00	1,000.00	11.8%
US Neighbour Fee -First Entry Programs	4th year	9,500.00	8,500.00	1,000.00	11.8%
US Neighbour Fee -Dual JD	1st year	12,060.00	11,240.00	820.00	7.3%
US Neighbour Fee -Dual JD	2nd year	12,060.00	11,240.00	820.00	7.3%
US Neighbour Fee -Education	1st year	12,060.00	11,240.00	820.00	7.3%
US Neighbour Fee -Education	2nd year	12,060.00	11,240.00	820.00	7.3%
		2025/26 PER COURSE (PROPOSED)	2024/25 PER COURSE (APPROVED)	\$ INCREASE	% INCREASE
UNDERGRADUATE TUITION FEES - US NEIGHBOUR - PART TIME					
<u>PART TIME</u>					
US Neighbour Fee -First Entry Programs	1st year	1,900.00	1,700.00	200.00	11.8%
US Neighbour Fee -First Entry Programs	2nd year	1,900.00	1,700.00	200.00	11.8%
US Neighbour Fee -First Entry Programs	3rd year	1,900.00	1,700.00	200.00	11.8%
US Neighbour Fee -First Entry Programs	4th year	1,900.00	1,700.00	200.00	11.8%

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

GRADUATE TUITION FEES - DOMESTIC		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
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FULL TIME

Master's Qualifying	All Masters Qualifying tuition rates equal to undergraduate tuition rates				
Master's Candidate	1st year	2,393.10	2,393.10	0.00	0.0%
Master's Candidate	2nd year	2,393.10	2,393.10	0.00	0.0%
Master's Candidate	3rd year	2,393.10	2,393.10	0.00	0.0%
Master's Candidate	4th year & beyond	2,393.10	2,393.10	0.00	0.0%
Master's Candidate -Social Work	1st year	3,081.75	3,081.75	0.00	0.0%
Master's Candidate -Social Work	2nd year	3,081.75	3,081.75	0.00	0.0%
Master's Candidate -Social Work	3rd year	3,081.75	3,081.75	0.00	0.0%
Master's Candidate -Social Work	4th year & beyond	3,081.75	3,081.75	0.00	0.0%
Master's Candidate -Economics	1st year	2,795.35	2,795.35	0.00	0.0%
Master's Candidate -Economics	2nd year	2,795.35	2,795.35	0.00	0.0%
Master's Candidate -Economics	3rd year	2,795.35	2,795.35	0.00	0.0%
Master's Candidate -Economics	4th year & beyond	2,795.35	2,795.35	0.00	0.0%
PhD - General Base Tuition	1st year	2,393.10	2,393.10	0.00	0.0%
PhD - Social Work	1st year	3,081.75	3,081.75	0.00	0.0%

PART TIME

Master's Qualifying	All Masters Qualifying tuition rates equal to undergraduate tuition rates				
Master's Candidate - Part Time	1st year	1,196.55	1,196.55	0.00	0.0%
Master's Candidate - Part Time	2nd year	1,196.55	1,196.55	0.00	0.0%
Master's Candidate - Part Time	3rd year	1,196.55	1,196.55	0.00	0.0%
Master's Candidate - Part Time	4th year & beyond	1,196.55	1,196.55	0.00	0.0%
Master's Candidate -Social Work - Part Time	1st year	1,540.88	1,540.88	0.00	0.0%
Master's Candidate -Social Work - Part Time	2nd year	1,540.88	1,540.88	0.00	0.0%
Master's Candidate -Social Work - Part Time	3rd year	1,540.88	1,540.88	0.00	0.0%
Master's Candidate -Social Work - Part Time	4th year & beyond	1,540.88	1,540.88	0.00	0.0%
PhD - General Base Tuition - Part Time	1st year	1,196.55	1,196.55	0.00	0.0%
PhD - Social Work - Part Time	1st year	1,540.88	1,540.88	0.00	0.0%

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

GRADUATE TUITION FEES - DOMESTIC		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
DOMESTIC GRADUATE - COHORT BASED MASTERS					
Government Regulated Programs					
Master of Applied Economics and Policy	1st year	2,795.35	2,795.35	0.00	0.0%
Master of Applied Economics and Policy	2nd year	2,795.35	2,795.35	0.00	0.0%
Master of Business Administration ³⁰ - (charged per course - 17 courses)	1st year	1,100.00	1,100.00	0.00	0.0%
Master of Business Administration ^{4, 30}	2nd year	4,675.25	4,675.25	0.00	0.0%
Master of Business Administration - Accounting ³⁰ - (charged per course - 11 courses)	1st year	2,448.00	2,448.00	0.00	0.0%
Master of Business Administration - Accounting (3 semester assessment) ³⁰	2nd year	8,977.50	8,977.50	0.00	0.0%
Master of Business Administration for Managers and Professionals ³⁰ - (charged per course - 14 courses)	1st year	2,250.00	2,250.00	0.00	0.0%
Master of Business Administration for Managers and Professionals ^{3, 30}	2nd year	5,250.00	5,250.00	0.00	0.0%
Master of Engineering Management ² - in person (charged per course - 10 courses)	1st year	1,677.21	1,677.21	0.00	0.0%
Master of Engineering Management ³ - online program	1st year	2,795.35	2,795.35	0.00	0.0%
Master of Engineering Management ³ - online program	2nd year	2,795.35	2,795.35	0.00	0.0%
Master of Engineering	1st year	2,795.35	2,795.35	0.00	0.0%
Master of Engineering	2nd year	2,795.35	2,795.35	0.00	0.0%
Master of Science in Translational Health Science ¹⁶	1st year	3,516.66	3,516.66	0.00	0.0%
Unregulated Programs					
Master of Actuarial Sciences ^{2, 4}	1st year	9,500.00	9,200.00	300.00	3.3%
Master of Actuarial Sciences ^{2, 4}	2nd year	9,200.00	8,925.00	275.00	3.1%
Master of Applied Computing ^{2, 4}	1st year	10,300.00	10,000.00	300.00	3.0%
Master of Applied Computing ^{2, 4}	2nd year	10,000.00	9,500.00	500.00	5.3%
Master of Management ³⁰ (charged per course - 12 courses)	1st year	3,915.00	3,767.00	148.00	3.9%
Master of Management ^{2, 4, 30}	2nd year	11,300.00	11,300.00	0.00	0.0%
Master of Medical Biotechnology ^{2, 4}	1st year	10,625.00	10,000.00	625.00	6.3%
Master of Medical Biotechnology ^{2, 4}	2nd year	10,000.00	9,375.00	625.00	6.7%
Master of Materials Chemistry and Engineering ^{2, 4}	1st year	9,125.00	8,400.00	725.00	8.6%
Master of Materials Chemistry and Engineering ^{2, 4}	2nd year	8,400.00	8,125.00	275.00	3.4%
Master of Engineering - Auto (charged per course -8 courses)	1st year	5,625.00	5,450.00	175.00	3.2%
Master of Engineering - Auto (charged per course -8 courses)	2nd year	5,450.00	5,187.50	262.50	5.1%

² Charged per semester over 4 semesters

³ Charged per semester over 6 semesters

⁴ All cohort-based masters programs will charge a per course fee where a student registers for a course following completion of four full-time semesters.

The per course fee will be determined by dividing the program fee by the number of required courses.

¹⁶ Charged per semester over 3 semesters

³⁰ Students who start these programs in the 2025/26 academic year and beyond, will be charged on a per course basis. All others will continue to be charged on a per semester basis.

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

GRADUATE TUITION FEES - DOMESTIC OUT OF PROVINCE		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
<u>FULL TIME</u>					
Master's Qualifying	All Masters Qualifying tuition rates equal to undergraduate tuition rates				
Master's Candidate	1st year	2,770.25	2,638.35	131.90	5.0%
Master's Candidate	2nd year	2,770.25	2,638.35	131.90	5.0%
Master's Candidate	3rd year	2,770.25	2,638.35	131.90	5.0%
Master's Candidate	4th year & beyond	2,770.25	2,638.35	131.90	5.0%
Master's Candidate -Social Work	1st year	3,567.40	3,397.55	169.85	5.0%
Master's Candidate -Social Work	2nd year	3,567.40	3,397.55	169.85	5.0%
Master's Candidate -Social Work	3rd year	3,567.40	3,397.55	169.85	5.0%
Master's Candidate -Social Work	4th year & beyond	3,567.40	3,397.55	169.85	5.0%
Master's Candidate -Economics	1st year	3,235.90	3,081.85	154.05	5.0%
Master's Candidate -Economics	2nd year	3,235.90	3,081.85	154.05	5.0%
Master's Candidate -Economics	3rd year	3,235.90	3,081.85	154.05	5.0%
Master's Candidate -Economics	4th year & beyond	3,235.90	3,081.85	154.05	5.0%
PhD - General Base Tuition	1st year	2,638.35	2,512.75	125.60	5.0%
PhD - Social Work	1st year	3,397.55	3,235.80	161.75	5.0%
<u>PART TIME</u>					
Master's Qualifying	All Masters Qualifying tuition rates equal to undergraduate tuition rates				
Master's Candidate - Part Time	1st year	1,385.13	1,319.18	65.95	5.0%
Master's Candidate - Part Time	2nd year	1,385.13	1,319.18	65.95	5.0%
Master's Candidate - Part Time	3rd year	1,385.13	1,319.18	65.95	5.0%
Master's Candidate - Part Time	4th year & beyond	1,385.13	1,319.18	65.95	5.0%
Master's Candidate -Social Work - Part Time	1st year	1,783.70	1,698.78	84.93	5.0%
Master's Candidate -Social Work - Part Time	2nd year	1,783.70	1,698.78	84.93	5.0%
Master's Candidate -Social Work - Part Time	3rd year	1,783.70	1,698.78	84.93	5.0%
Master's Candidate -Social Work - Part Time	4th year & beyond	1,783.70	1,698.78	84.93	5.0%
PhD - General Base Tuition - Part Time	1st year	1,319.18	1,256.38	62.80	5.0%
PhD - Social Work - Part Time	1st year	1,698.78	1,617.90	80.88	5.0%

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

GRADUATE TUITION FEES - DOMESTIC OUT OF PROVINCE		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
DOMESTIC GRADUATE - COHORT BASED MASTERS					
Government Regulated Programs					
Master of Applied Economics and Policy	1st year	3,236.00	3,081.86	154.15	5.0%
Master of Applied Economics and Policy	2nd year	3,236.00	3,081.86	154.15	5.0%
Master of Business Administration ³⁰ - (charged per course - 17 courses)	1st year	1,274.00	1,213.00	61.00	5.0%
Master of Business Administration ^{4, 30}	2nd year	5,412.00	5,154.45	257.55	5.0%
Master of Business Administration - Accounting ³⁰ - (charged per course - 11 courses)	1st year	2,835.00	2,699.00	136.00	5.0%
Master of Business Administration -Accounting (3 semester assessment) ³⁰	2nd year	10,393.00	9,897.67	495.33	5.0%
Master of Business Administration for Managers and Professionals ³⁰ - (charged per course - 14 courses)	1st year	2,735.00	2,605.00	130.00	5.0%
Master of Business Administration for Managers and Professionals ^{3, 30}	2nd year	6,381.00	6,077.53	303.47	5.0%
Master of Engineering Management ² - in person (charged per course - 10 courses)	1st year	1,941.60	1,849.12	92.48	5.0%
Master of Engineering Management ³ - online program	1st year	3,236.00	3,081.86	154.15	5.0%
Master of Engineering Management ³ - online program	2nd year	3,236.00	3,081.86	154.15	5.0%
Master of Engineering	1st year	3,236.00	3,081.86	154.15	5.0%
Master of Engineering	2nd year	3,236.00	3,081.86	154.15	5.0%
Master of Science in Translational Health Science ¹⁶	1st year	4,071.00	3,877.12	193.88	5.0%
Unregulated Programs					
Master of Actuarial Sciences ^{2, 4}	1st year	9,500.00	9,200.00	300.00	3.3%
Master of Actuarial Sciences ^{2, 4}	2nd year	9,200.00	8,925.00	275.00	3.1%
Master of Applied Computing ^{2, 4}	1st year	10,300.00	10,000.00	300.00	3.0%
Master of Applied Computing ^{2, 4}	2nd year	10,000.00	9,500.00	500.00	5.3%
Master of Management ³⁰ (charged per course - 12 courses)	1st year	3,915.00	3,767.00	148.00	3.9%
Master of Management ^{2, 4, 30}	2nd year	11,300.00	11,300.00	0.00	0.0%
Master of Medical Biotechnology ^{2, 4}	1st year	10,625.00	10,000.00	625.00	6.3%
Master of Medical Biotechnology ^{2, 4}	2nd year	10,000.00	9,375.00	625.00	6.7%
Master of Materials Chemistry and Engineering ^{2, 4}	1st year	9,125.00	8,400.00	725.00	8.6%
Master of Materials Chemistry and Engineering ^{2, 4}	2nd year	8,400.00	8,125.00	275.00	3.4%
Master of Engineering - Auto (charged per course -8 courses)	1st year	5,625.00	5,450.00	175.00	3.2%
Master of Engineering - Auto (charged per course -8 courses)	2nd year	5,450.00	5,187.50	262.50	5.1%

² Charged per semester over 4 semesters

³ Charged per semester over 6 semesters

⁴ All cohort-based masters programs will charge a per course fee where a student registers for a course following completion of four full-time semesters.

The per course fee will be determined by dividing the program fee by the number of required courses.

¹⁶ Charged per semester over 3 semesters

³⁰ Students who start these programs in the 2025/26 academic year and beyond, will be charged on a per course basis. All others will continue to be charged on a per semester basis.

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
GRADUATE TUITION FEES - INTERNATIONAL - MASTERS					
FULL TIME					
Master's Qualifying	All Masters Qualifying tuition rates equal to undergraduate tuition rates				
Master's Candidate	Cohort 2025-26 ²⁶	8,295.00	8,055.00	240.00	3.0%
Master's Candidate	Cohort 2024-25 ²¹	8,055.00	8,055.00	0.00	0.0%
Master's Candidate	Cohort 2023-24 ¹⁹	7,820.00	7,820.00	0.00	0.0%
Master's Candidate	Cohort 2022-23 ¹⁵	7,665.00	7,665.00	0.00	0.0%
Master's Candidate -Economics	Cohort 2025-26 ²⁶	8,745.00	8,490.00	255.00	3.0%
Master's Candidate -Economics	Cohort 2024-25 ²¹	8,490.00	8,490.00	0.00	0.0%
Master's Candidate -Economics	Cohort 2023-24 ¹⁹	8,245.00	8,245.00	0.00	0.0%
Master's Candidate -Economics	Cohort 2022-23 ¹⁵	8,085.00	8,085.00	0.00	0.0%
Master's Candidate -Computer Science	Cohort 2025-26 ²⁶	8,785.00	8,530.00	255.00	3.0%
Master's Candidate -Computer Science	Cohort 2024-25 ²¹	8,530.00	8,530.00	0.00	0.0%
Master's Candidate -Computer Science	Cohort 2023-24 ¹⁹	8,280.00	8,280.00	0.00	0.0%
Master's Candidate -Computer Science	Cohort 2022-23 ¹⁵	8,120.00	8,120.00	0.00	0.0%
Master's Candidate -Education ⁵	Cohort 2025-26 ²⁶	9,125.00	8,860.00	265.00	3.0%
Master's Candidate -Education ⁵	Cohort 2024-25 ²¹	8,860.00	8,860.00	0.00	0.0%
PART TIME					
Master's Qualifying	All Masters Qualifying tuition rates equal to undergraduate tuition rates				
Master's Candidate - Part Time	Cohort 2025-26 ²⁶	4,147.50	4,027.50	120.00	3.0%
Master's Candidate - Part Time	Cohort 2024-25 ²¹	4,027.50	4,027.50	0.00	0.0%
Master's Candidate - Part Time	Cohort 2023-24 ¹⁹	3,910.00	3,910.00	0.00	0.0%
Master's Candidate - Part Time	Cohort 2022-23 ¹⁵	3,832.50	3,832.50	0.00	0.0%
Master's Candidate -Economics - Part Time	Cohort 2025-26 ²⁶	4,372.50	4,245.00	127.50	3.0%
Master's Candidate -Economics - Part Time	Cohort 2024-25 ²¹	4,245.00	4,245.00	0.00	0.0%
Master's Candidate -Economics - Part Time	Cohort 2023-24 ¹⁹	4,122.50	4,122.50	0.00	0.0%
Master's Candidate -Economics - Part Time	Cohort 2022-23 ¹⁵	4,042.50	4,042.50	0.00	0.0%
Master's Candidate -Computer Science - Part Time	Cohort 2025-26 ²⁶	4,392.50	4,265.00	127.50	3.0%
Master's Candidate -Computer Science - Part Time	Cohort 2024-25 ²¹	4,265.00	4,265.00	0.00	0.0%
Master's Candidate -Computer Science - Part Time	Cohort 2023-24 ¹⁹	4,140.00	4,140.00	0.00	0.0%
Master's Candidate -Computer Science - Part Time	Cohort 2022-23 ¹⁵	4,060.00	4,060.00	0.00	0.0%
Master's Candidate -Education ⁵ - Part Time	Cohort 2025-26 ²⁶	4,562.50	4,430.00	132.50	3.0%
Master's Candidate -Education ⁵ - Part Time	Cohort 2024-25 ²¹	4,430.00	4,430.00	0.00	0.0%

⁵ The Master of Education program, previously offered as two separate degree programs (one cohort-based and exclusively for international students and one for any student with options for either research-based or course-based studies), has been merged into a single M.Ed. program. All students continuing in either stream have been grandfathered into their tuition rate.

¹² List of applicable programs can be found at www.uwindsor.ca/finance/788/fees-and-charges

¹⁵ Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

¹⁹ Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

²¹ Cohort 2024-25 refers to students who commence their degree either the Spring/Summer 2024, Fall 2024 or Winter 2025 semesters.

²⁶ Cohort 2025-26 refers to students who commence their degree either the Spring/Summer 2025, Fall 2025 or Winter 2026 semesters.

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
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GRADUATE TUITION FEES - INTERNATIONAL - PhD

FULL TIME

PhD General Base Tuition	Cohort 2025-26 ²⁶	7,895.00	7,895.00	0.00	0.0%
PhD General Base Tuition	Cohort 2024-25 ²¹	7,895.00	7,895.00	0.00	0.0%
PhD General Base Tuition	Cohort 2023-24 ¹⁹	7,665.00	7,665.00	0.00	0.0%
PhD General Base Tuition	Cohort 2022-23 ¹⁵	7,665.00	7,665.00	0.00	0.0%
PhD -Computer Science	Cohort 2025-26 ²⁶	8,365.00	8,365.00	0.00	0.0%
PhD -Computer Science	Cohort 2024-25 ²¹	8,365.00	8,365.00	0.00	0.0%
PhD -Computer Science	Cohort 2023-24 ¹⁹	8,120.00	8,120.00	0.00	0.0%
PhD -Computer Science	Cohort 2022-23 ¹⁵	8,120.00	8,120.00	0.00	0.0%
PhD -Education	Cohort 2025-26 ²⁶	8,685.00	8,685.00	0.00	0.0%
PhD -Education	Cohort 2024-25 ²¹	8,685.00	8,685.00	0.00	0.0%

PART TIME

PhD General Base Tuition - Part Time	Cohort 2025-26 ²⁶	3,947.50	3,947.50	0.00	0.0%
PhD General Base Tuition - Part Time	Cohort 2024-25 ²¹	3,947.50	3,947.50	0.00	0.0%
PhD General Base Tuition - Part Time	Cohort 2023-24 ¹⁹	3,832.50	3,832.50	0.00	0.0%
PhD General Base Tuition - Part Time	Cohort 2022-23 ¹⁵	3,832.50	3,832.50	0.00	0.0%
PhD -Computer Science - Part Time	Cohort 2025-26 ²⁶	4,182.50	4,182.50	0.00	0.0%
PhD -Computer Science - Part Time	Cohort 2024-25 ²¹	4,182.50	4,182.50	0.00	0.0%
PhD -Computer Science - Part Time	Cohort 2023-24 ¹⁹	4,060.00	4,060.00	0.00	0.0%
PhD -Computer Science - Part Time	Cohort 2022-23 ¹⁵	4,060.00	4,060.00	0.00	0.0%
PhD -Education - Part Time	Cohort 2025-26 ²⁶	4,342.50	4,342.50	0.00	0.0%
PhD -Education - Part Time	Cohort 2024-25 ²¹	4,342.50	4,342.50	0.00	0.0%

GRADUATE TUITION FEES - US NEIGHBOUR ¹²

FULL TIME

US Neighbour Fee - Masters	1st year	7,800.00	6,800.00	1,000.00	14.7%
US Neighbour Fee - Masters	2nd year	7,800.00	6,800.00	1,000.00	14.7%
US Neighbour Fee - PhD	1st year	7,800.00	6,800.00	1,000.00	14.7%
US Neighbour Fee - PhD	2nd year	7,800.00	6,800.00	1,000.00	14.7%
US Neighbour Fee - Master of Business Administration - Accounting ³⁰ - (charged per course - 11 courses)	1st year	2,835.00	2,699.00	136.00	5.0%
US Neighbour Fee - Master of Business Administration -Accounting (3 semester assessment) ³⁰	2nd year	10,393.00	9,897.67	495.33	5.0%

PART TIME

US Neighbour Fee - Masters	1st year	3,900.00	3,400.00	500.00	14.7%
US Neighbour Fee - Masters	2nd year	3,900.00	3,400.00	500.00	14.7%
US Neighbour Fee - PhD	1st year	3,900.00	3,400.00	500.00	14.7%
US Neighbour Fee - PhD	2nd year	3,900.00	3,400.00	500.00	14.7%

¹² List of applicable programs can be found at www.uwindsor.ca/finance/788/fees-and-charges

¹⁵ Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

¹⁹ Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

²¹ Cohort 2024-25 refers to students who commence their degree either the Spring/Summer 2024, Fall 2024 or Winter 2025 semesters.

²⁶ Cohort 2025-26 refers to students who commence their degree either the Spring/Summer 2025, Fall 2025 or Winter 2026 semesters.

³⁰ Students who start these programs in the 2025/26 academic year and beyond, will be charged on a per course basis. All others will continue to be charged on a per semester basis.

2025/26 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

INTERNATIONAL GRADUATE - COHORT BASED MASTERS		2025/26 PER SEMESTER (PROPOSED)	2024/25 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
Master of Applied Economics and Policy ^{2 4}	Cohort 2025-26 ²⁶	9,250.00	9,000.00	250.00	2.8%
Master of Applied Economics and Policy ^{2 4}	Cohort 2024-25 ²¹	9,000.00	9,000.00	0.00	0.0%
Master of Business Administration ³⁰ - (charged per course - 17 courses)	Cohort 2025-26 ²⁶	3,261.00	3,106.00	155.00	5.0%
Master of Business Administration ^{2 30}	Cohort 2024-25 ²¹	13,200.00	13,200.00	0.00	0.0%
Master of Business Administration - Accounting ³⁰ - (charged per course - 11 courses)	Cohort 2025-26 ²⁶	5,345.00	5,086.00	259.00	5.1%
Master of Business Administration -Accounting (3 semester assessment) ³⁰	Cohort 2024-25 ²¹	18,650.00	18,650.00	0.00	0.0%
Master of Business Administration for Managers and Professionals ³⁰ - (charged per course - 14 courses)	Cohort 2025-26 ²⁶	5,529.00	5,250.00	279.00	5.3%
Master of Business Administration for Managers and Professionals ^{3 30}	Cohort 2024-25 ²¹	12,250.00	12,250.00	0.00	0.0%
Master of Engineering Management ² - in person (charged per course - 10 courses)	Cohort 2025-26 ²⁶	5,880.00	5,520.00	360.00	6.5%
Master of Engineering Management ³ - online program	Cohort 2025-26 ²⁶	9,800.00	9,200.00	600.00	6.5%
Master of Engineering Management ³ - online program	Cohort 2024-25 ²¹	9,200.00	9,200.00	0.00	0.0%
Master of Engineering (charged per course - 8 courses)	Cohort 2025-26 ²⁶	5,625.00	5,450.00	175.00	3.2%
Master of Engineering (charged per course - 8 courses)	Cohort 2024-25 ²¹	5,450.00	5,450.00	0.00	0.0%
Master of Engineering - Auto (charged per course -8 courses)	Cohort 2025-26 ²⁶	5,625.00	5,450.00	175.00	3.2%
Master of Engineering - Auto (charged per course -8 courses)	Cohort 2024-25 ²¹	5,450.00	5,450.00	0.00	0.0%
Master of Actuarial Sciences ^{2 4}	Cohort 2025-26 ²⁶	9,500.00	9,200.00	300.00	3.3%
Master of Actuarial Sciences ^{2 4}	Cohort 2024-25 ²¹	9,200.00	9,200.00	0.00	0.0%
Master of Applied Computing ^{2 4}	Cohort 2025-26 ²⁶	10,300.00	10,000.00	300.00	3.0%
Master of Applied Computing ^{2 4}	Cohort 2024-25 ²¹	10,000.00	10,000.00	0.00	0.0%
Master of Management ³⁰ (charged per course - 12 courses)	Cohort 2025-26 ²⁶	3,915.00	3,767.00	148.00	3.9%
Master of Management ^{2 4 30}	Cohort 2024-25 ²¹	11,300.00	11,300.00	0.00	0.0%
Master of Medical Biotechnology ^{2 4}	Cohort 2025-26 ²⁶	10,625.00	10,000.00	625.00	6.3%
Master of Medical Biotechnology ^{2 4}	Cohort 2024-25 ²¹	10,000.00	10,000.00	0.00	0.0%
Master of Materials Chemistry and Engineering ^{2 4}	Cohort 2025-26 ²⁶	9,125.00	8,400.00	725.00	8.6%
Master of Materials Chemistry and Engineering ^{2 4}	Cohort 2024-25 ²¹	8,400.00	8,400.00	0.00	0.0%
Master of Science in Translational Health Science ¹⁶	Cohort 2025-26 ²⁶	9,000.00	8,400.00	600.00	7.1%
Master of Science in Translational Health Science ¹⁶	Cohort 2024-25 ²¹	8,400.00	8,400.00	0.00	0.0%

² Charged per semester over 4 semesters

³ Charged per semester over 6 semesters

⁴ All cohort-based masters programs will charge a per course fee where a student registers for a course following completion of four full-time semesters.
The per course fee will be determined by dividing the program fee by the number of required courses.

¹⁶ Charged per semester over 3 semesters

²¹ Cohort 2024-25 refers to students who commence their degree either the Spring/Summer 2024, Fall 2024 or Winter 2025 semesters.

²⁶ Cohort 2025-26 refers to students who commence their degree either the Spring/Summer 2025, Fall 2025 or Winter 2026 semesters.

³⁰ Students who start these programs in the 2025/26 academic year and beyond, will be charged on a per course basis. All others will continue to be charged on a per semester basis.

2025/26 Compulsory Ancillary Fees

	2025/26 RATES (PROPOSED)	2024/25 RATES (APPROVED)	\$ INCREASE	% INCREASE
<u>COOPERATIVE EDUCATION FEE ⁶</u>				
Domestic	474.00	460.00	14.00	3.0%
International	587.00	570.00	17.00	3.0%
<u>ISC OHIP EQUIVALENT HEALTH PLAN ¹¹</u>				
Single coverage ⁸	875.58	729.65	145.93	20.0%
Couple coverage (additional premium) ⁸	1,609.37	1,341.10	268.27	20.0%
Family coverage (additional premium) ⁸	1,981.20	1,651.10	330.09	20.0%
<u>STUDENT ASSOCIATION FEES</u>				
UWSA - Operating Fee ⁷	37.63	36.75	0.88	2.4%
UWSA - Other Fees ⁷	26.15	26.15	0.00	0.0%
UWSA - Third Party Fees ⁷	27.94	27.70	0.24	0.9%
UWSA - Transit Windsor UPass - First Year/New Students ⁷	153.03	148.00	5.03	3.4%
UWSA - Transit Windsor UPass - Returning (Yr2-Yr4) Students ⁷	98.23	95.00	3.23	3.4%
UWSA - Transit Windsor UPass Administration Fee ¹⁴	2.50	2.50	0.00	0.0%
UWSA - Drug and Dental Plan ⁸	425.00	388.00	37.00	9.5%
OPUS - Awards and Bursaries ⁷	11.96	11.68	0.28	2.4%
OPUS - Social Events and Workshops ⁷	13.84	13.52	0.32	2.4%
OPUS - Part Time Student Service ⁷	13.26	12.95	0.31	2.4%
OPUS - CFS - Third Party ⁷	5.99	5.85	0.14	2.4%
OPUS - Student Support Program ⁷	2.37	2.31	0.06	2.4%
OPUS - Benefits Plan ⁸	384.44	349.49	34.95	10.0%
OPUS - Transit Windsor Upass - First Year/New Students ⁷	153.03	148.00	5.03	3.4%
OPUS - Transit Windsor UPass - Returning (Yr 2- Yr 4) Students ⁷	98.23	95.00	3.23	3.4%
GSS - Capital Fee ⁷	7.86	7.49	0.37	5.0%
GSS - Operations Fee ⁷	7.55	7.37	0.18	2.4%
GSS - Student Advocate Fee ⁷	3.04	2.97	0.07	2.4%
GSS - Opportunity Fee (Full-Time) ⁷	18.33	17.90	0.43	2.4%
GSS - Opportunity Fee (Part-Time) ⁷	16.21	15.83	0.38	2.4%
GSS - CFS (Winter & Fall Full-Time) ⁷	10.32	10.08	0.24	2.4%
GSS - CFS (Winter & Fall Part-Time) ⁷	5.96	5.83	0.14	2.4%
GSS - Transit Windsor UPass ⁷	153.03	148.00	5.03	3.4%
GSS -Transit Windsor UPass Administration Fee ¹⁴	2.50	2.50	0.00	0.0%
GSS - Supplemental Benefits Plan (12 Month Fee) ⁸	603.64	548.76	54.88	10.0%
GSS - Supplemental Benefits Plan (16 Month Fee) ⁹	799.59	726.90	72.69	10.0%
GSS - Supplemental Benefits Plan Administration Fee ⁸	9.00	9.00	0.00	0.0%
<u>STUDENT SOCIETY FEES ⁷</u>				
Commerce (Business)	50.00	50.00	0.00	0.0%
Computer Science	20.00	20.00	0.00	0.0%
Creative Arts	5.00	5.00	0.00	0.0%
Dramatic Arts	5.00	5.00	0.00	0.0%
Education	2.25	2.25	0.00	0.0%
Engineering	20.00	20.00	0.00	0.0%
Human Kinetics (Undergraduate)	5.00	5.00	0.00	0.0%
International Student (full time students only)	3.50	3.50	0.00	0.0%
Law	12.50	12.50	0.00	0.0%
Law - Part Time	12.50	12.50	0.00	0.0%
Nursing	15.00	15.00	0.00	0.0%
Nursing - Part Time	10.00	10.00	0.00	0.0%
Science	10.00	10.00	0.00	0.0%
Social Science	2.50	2.50	0.00	0.0%
Social Work	5.00	5.00	0.00	0.0%
M.B.A.	27.13	27.13	0.00	0.0%
M.B.A. - Part Time	13.56	13.56	0.00	0.0%
Graduate Nursing	15.00	15.00	0.00	0.0%
Graduate Nursing - Part Time	10.00	10.00	0.00	0.0%
Kinesiology Graduate Student Society (KGSA) - New in 2025/26	10.00	0.00	10.00	NEW
Master of Management Student Society Fee - New in 2025/26	5.00	0.00	5.00	NEW
<u>CAPITAL FEES ⁷</u>				
Lancer Sports & Recreation (Toldo Lancer Centre) Fee (max of two semester assessments per year) ¹⁰	72.35	68.91	3.45	5.0%
Sports and Recreation Capital Fee -Undergraduate (maximum of two semester assessments per year)	23.44	22.90	0.55	2.4%
Sports and Recreation Capital Fee -Graduate (maximum of two semester assessments per year)	18.03	17.61	0.42	2.4%

2025/26 Compulsory Ancillary Fees

	2025/26 RATES (PROPOSED)	2024/25 RATES (APPROVED)	\$ INCREASE	% INCREASE
<u>OTHER ANCILLARY FEES</u> ⁷				
Athletics and Recreation Fee -Full Time	137.43	126.63	10.80	8.5%
Athletics and Recreation Fee -Part Time	56.91	52.44	4.47	8.5%
CAW Student Centre Operating - Full time	67.40	65.84	1.56	2.4%
CAW Student Centre Operating - per course (max of 5 course assessments per semester)	13.48	13.17	0.31	2.4%
Education Learning Centre Fee	35.25	34.43	0.82	2.4%
Engineering Students' Endowment Fund	23.43	22.89	0.55	2.4%
Human Kinetics Undergraduate Lounge Fee	10.00	10.00	0.00	0.0%
Human Kinetics Technology Fee	15.00	15.00	0.00	0.0%
Law Duplicating -Full Time	17.50	17.50	0.00	0.0%
Law Duplicating -Part Time	8.75	8.75	0.00	0.0%
Law - Career Development Officer - Full Time	130.00	130.00	0.00	0.0%
Law - Career Development Officer - Part Time	65.00	65.00	0.00	0.0%
Nursing Lab Fee 1st Year	111.71	109.11	2.60	2.4%
Nursing Lab Fee 2nd Year	113.51	110.87	2.64	2.4%
Nursing Lab Fee 3rd Year	56.93	55.61	1.32	2.4%
Nursing Lab Fee 4th Year	28.46	27.80	0.66	2.4%
Odette Career Services Fee - Undergraduate Full Time ²⁸ - New in 2025/26	60.00	0.00	60.00	NEW
Odette Career Services Fee - Undergraduate Part Time ²⁸ - New in 2025/26	35.00	0.00	35.00	NEW
Odette Career Services Fee - MBA and MBA-PAS ²⁸ - New in 2025/26	125.00	0.00	125.00	NEW
Odette Career Services Fee - MEM and MOM ^{7 29} - New in 2025/26	50.00	0.00	50.00	NEW
Student Wellness Fee -Full Time	38.90	38.00	0.91	2.4%
Student Wellness Fee -Part Time	17.67	17.26	0.41	2.4%
<u>OTHER MISCELLANEOUS FEES</u>				
UWin Card Fee (assessed first semester only) ²²	0.00	30.00	-30.00	-100.0%
Digital UWin (mobile app) Card Fee ^{7 23}	11.00	11.00	0.00	0.0%
Textbook All-Access Fee ^{24 25}	18.50	18.50	0.00	0.0%
First Year Transition Support Fee (assessed first semester only)	79.31	77.47	1.85	2.4%
Nursing Badge Fee (assessed first semester only) - New in 2025/26	20.00	0.00	20.00	NEW
<u>OTHER ADDITIONAL COST RECOVERY COURSE FEES</u>				
<u>Science</u>				
Field Measurement and Mapping Techniques (ESCI-3745-01)	500.00	500.00	0.00	0.0%
Field Methods in Environmental Science (ESCI-3735-01)	500.00	500.00	0.00	0.0%
Field Methods in Great Lakes Geomicrobiology (ESCI-3755) - New in 2025/26	500.00	0.00	500.00	NEW
Global Perspective in Science - N. Europe (ESCI-3806-22)	2,500.00	2,500.00	0.00	0.0%
Global Perspective in Science - Costa Rica (EICI-3806-20)	3,000.00	3,000.00	0.00	0.0%
Global Perspective in Science - Iceland (ESCI-3806-21)	3,000.00	3,000.00	0.00	0.0%
Global Perspectives in Science - Destination Mexico (ESCI-3806-23)	3,000.00	3,000.00	0.00	0.0%
Special Topics - Global Perspectives - Scotland (FRSC-4018-20)	3,000.00	3,000.00	0.00	0.0%
Traditional Ecological Knowledge (BIOL-4208)	1,500.00	1,500.00	0.00	0.0%
Great Lakes Field Biology (BIOL-4864-11)	750.00	750.00	0.00	0.0%
Great Lakes Field Biology (BIOL-4864-XX) all other sections	350.00	350.00	0.00	0.0%
MMB Lab Fee ¹⁷	1,000.00	1,000.00	0.00	0.0%
MMCE Lab Fee ¹⁷	1,000.00	1,000.00	0.00	0.0%
MAC Lab Fee ¹⁷	500.00	500.00	0.00	0.0%
<u>Human Kinetics</u>				
Kinesiology - Outdoor Education (KINE-4770)	665.48	650.00	15.48	2.4%
Kinesiology - PTA of Basketball (KINE-3920)	25.60	25.00	0.60	2.4%
Kinesiology - PTA of Golf (KINE-3820)	153.57	150.00	3.57	2.4%
Kinesiology - PTA of Hockey (KINE-3830)	127.98	125.00	2.98	2.4%
Kinesiology - PTA of Track & Field (KINE-3970)	25.60	25.00	0.60	2.4%
Kinesiology - Sports Therapy (KINE-4710)	56.31	55.00	1.31	2.4%
Kinesiology - Functional Anatomy (KINE-1650)	30.71	30.00	0.71	2.4%
Kinesiology - Functional Anatomy II (KINE-1660)	30.71	30.00	0.71	2.4%
Kinesiology - Laboratory Experience I (KINE-4920)	26.59	25.97	0.62	2.4%
Kinesiology - Laboratory Experience II (KINE-4930)	26.59	25.97	0.62	2.4%
Scientific Principles of Strength & Conditioning (KINE-3700)	25.60	25.00	0.60	2.4%
Crises Politics and Commercialism in the Modern Olympic Movement (KINE-8060)	255.96	250.00	5.95	2.4%
Strategic Management in the Sport Industry (KINE-8080)	255.96	250.00	5.95	2.4%
Principles of Sport Management (KINE-1500)	15.36	15.00	0.36	2.4%
Introduction to the Sport Industry (KINE-1400)	15.36	15.00	0.36	2.4%
Fitness and Lifestyle Assessment (KINE-2150) - New in 2025/26	25.60	0.00	25.60	NEW
Fundamentals and Application of Sport Science (KINE-4150) - New in 2025/26	25.60	0.00	25.60	NEW
<u>Business</u>				
MBA - Professional Accounting Specialization – Core 1, Core 2 and Electives Study Materials (ACCT- 8080)	1,312.27	1,312.27	0.00	0.0%
MOM Data Analytics Stream - Lab Fee ¹⁷	1,500.00	1,500.00	0.00	0.0%

2025/26 Compulsory Ancillary Fees

	2025/26 RATES (PROPOSED)	2024/25 RATES (APPROVED)	\$ INCREASE	% INCREASE
Education				
Education Practicum Fee (EDUC-5498) ⁷ - New in 2025/26	320.00	0.00	320.00	NEW
Education Practicum Fee (EDUC-5499) ⁷ - New in 2025/26	160.00	0.00	160.00	NEW
Arts, Humanities, and Social Sciences				
Aeronautics Flight - (AERO-1970) - First Year ¹⁸	0.00	0.00	0.00	0.0%
Aeronautics Flight - (AERO-2970) - Second Year ¹⁸	0.00	0.00	0.00	0.0%
Aeronautics Flight - (AERO-3970) - Third Year ¹⁸	0.00	11,238.51	-11,238.51	-100.0%
Aeronautics Flight - (AERO-4970) - Fourth Year	11,576.00	11,238.51	337.49	3.0%
BioArt (VSAR-3860)	130.00	110.00	20.00	18.2%
Cinematography I (FILM-2400)	35.00	30.00	5.00	16.7%
Cinematography II (FILM-3400)	35.00	30.00	5.00	16.7%
Cinematography III (FILM-4400)	35.00	30.00	5.00	16.7%
Commercial & Industrial Film Production (FILM-4110)	35.00	30.00	5.00	16.7%
Directing (FILM-3700)	35.00	30.00	5.00	16.7%
Documentary (FILM-2200)	35.00	30.00	5.00	16.7%
Documentary Production (FILM-3200)	35.00	30.00	5.00	16.7%
Experimental Film & Video (FILM-2050)	35.00	30.00	5.00	16.7%
Film Editing I (FILM-2600)	35.00	30.00	5.00	16.7%
Film Editing II (FILM-3600)	35.00	30.00	5.00	16.7%
Film Production (FILM-2100)	35.00	30.00	5.00	16.7%
Film Production IV (FILM-3100)	35.00	30.00	5.00	16.7%
Film Production V (FILM-4100)	35.00	30.00	5.00	16.7%
Film Production VI (FILM-4105)	35.00	30.00	5.00	16.7%
Green Corridor (VSAR-3850)	65.00	55.00	10.00	18.2%
Independent Studio (VSAR-3650)	100.00	84.00	16.00	19.0%
Introductory Photography (VSAR-2530)	120.00	100.00	20.00	20.0%
Introductory Printmaking Intaglio (VSAR-2230)	50.00	80.00	-30.00	-37.5%
Introductory Sculpture (VSAR-2330)	90.00	50.00	40.00	80.0%
Photography (VSAR-2900/3460/3470/3480)	80.00	66.00	14.00	21.2%
Printmaking (VSAR-3230)	0.00	80.00	-80.00	-100.0%
Production Planning & Development (FILM-3800)	35.00	30.00	5.00	16.7%
Sculpture (VSAR-3330)	90.00	75.00	15.00	20.0%
Sound I (FILM-2500)	35.00	30.00	5.00	16.7%
Studio Practice & Ideas/Space (VSAR-1050)	60.00	50.00	10.00	20.0%
Studio Practice I (VSAR-4800)	110.00	90.00	20.00	22.2%
Studio Practice II (VSAR-4810)	110.00	90.00	20.00	22.2%
Style in Theatre (DRAM-4000)	100.00	100.00	0.00	0.0%
VABE Transportation Fee	1,000.00	1,000.00	0.00	0.0%
Directed Studies in Performance DRAM-4530	100.00	100.00	0.00	0.0%
Scene Painting for the Theatre DRAM-2130	100.00	100.00	0.00	0.0%
Stage Makeup DRAM-2500	150.00	150.00	0.00	0.0%
Studies in Design DRAM-3190	100.00	100.00	0.00	0.0%
Music Fee - Private Instruction (1/2 hour)	564.00	558.00	6.00	1.1%
Music Fee - Private Instruction (full hour)	1,128.00	1,116.00	12.00	1.1%
Applied Composition - Western Classical (MUSP-3720) (full hour)	1,128.00	1,116.00	12.00	1.1%
Applied Composition/Arranging - Jazz/Pop (MUSP-3730) (full hour)	1,128.00	1,116.00	12.00	1.1%
MSW for Working Professionals Practicum Fee ⁷	412.00	412.00	0.00	0.0%
Architectural Design I (VABE-1100) - New in 2025/26	756.48	0.00	756.48	NEW
Studio Practice & Ideas /Image (VSAR-1060) - New in 2025/26	50.00	0.00	50.00	NEW
Studio Practice & Ideas/Drawing (VSAR-1070) - New in 2025/26	292.46	0.00	292.46	NEW
Introductory Drawing (VSAR-2030) - New in 2025/26	322.40	0.00	322.40	NEW
Introductory Painting (VSAR-2130) - New in 2025/26	575.00	0.00	575.00	NEW
Drawing (VSAR-3030) - New in 2025/26	281.24	0.00	281.24	NEW
Painting (VSAR-3130) - New in 2025/26	315.92	0.00	315.92	NEW

⁶ Fee charged per semester-Students approved to complete work semesters in excess of the standard number out in their program, will incur a supplemental co-op fee for each additional work-semester.

⁷ Fee charged per semester

⁸ Fee charged annually

⁹ Charged to Cohort Based Masters 4 Semester programs only

¹⁰ The Lancer Sports and Recreation Centre opened during 2022-23 academic year.

¹¹ Fee includes 8% RST

¹⁴ Fee charged per semester; charged as 8-month in Fall term

¹⁷ Fee charged over 4 semesters

¹⁸ Students who started program in 2023/24 academic year and beyond, will pay the vendor under the new contract, Journey Air, directly for this fee.

²² Existing \$30.00 UWin Card Fee (first semester only) will become \$0 with the launch of the Digital UWin (mobile app) card in May 2025 which will replace this fee.

²³ Fee will be assessed commencing May 2025 and will replace the previous UWin Card Fee of \$30.00.

²⁴ Fee charged per credit hour. A course generally refers to a 3.00 credit hour offering given over one term. Students in graduate courses and Faculty of Law programs will be exempt.

²⁵ Fee will be assessed commencing Fall 2024, or when the Textbook All-Access program becomes operational, whichever is later.

²⁸ Fee charged to a maximum of 2 semester assessments per year.

²⁹ Applies to Master of Engineering Management (MEM) in-person offering.

University of Windsor
Board of Governors

4.8.1b: **2025-2026 Operating Budget**

Item for: **Approval**

Forwarded by: **Board Resource Allocation Committee**

MOTION: That the Board of Governors approve the 2025-2026 Operating Budget.

Rationale:

- A comprehensive presentation will be presented at the meeting.

See attached.

Operating Budget

2025-2026



University
of Windsor

To the University of Windsor Campus Community,

With a firm commitment to the University of Windsor's long-term sustainability, we present the 2025/26 operating budget, reflecting our ongoing efforts to navigate unprecedented challenges and position the institution for a financially viable future.

This operating budget signals a shift in Canada's higher education landscape. Universities are facing severe financial difficulties, driven by factors beyond our control.

Entering the 2025/26 budget planning process, the University faced a projected tuition revenue decline of more than \$30M, on the heels of a \$14M tuition revenue shortfall last year, due primarily to significant international enrolment changes. While not of our making, it is our responsibility to manage these financial outcomes. We have explored every resource and avenue to optimize efficiencies, reduce costs, and strategically allocate funding, while still allowing us to fulfill our core mission and uphold our shared *Aspire* commitments. Difficult decisions – including personnel reductions, salary and hiring freezes, and operational restructuring – have been necessary.

Thanks to these efforts, the operating budget closes the funding gap as much as possible within the constraints of frozen domestic tuition, declining international enrolment, collective agreements, voluntary early retirement/severance costs, and government mandates. We mitigated the forecasted base deficit to approximately \$9M and then made strategic use of one-time funding from the Ministry of Colleges, Universities, Research Excellence, and Securities (MCURES) to bring our bottom line to a more manageable \$4.6M.

The financial challenges facing Canada's universities are not temporary. But with these challenges comes an opportunity to redefine our future. In this context, the 2025/26 budget marks a turning point, a time for fundamental transformation at the University of Windsor.

We must evolve to meet changing economic, political, and social realities. We must adapt, innovate and reimagine how we operate. We must follow a defined framework and commit to fiscal prudence and strategic change.

Above all, I want to instill confidence and optimism in our path forward. Together, this community overcame the unprecedented challenges of the COVID-19 pandemic, proving our resilience and adaptability. Once again, we will act with collective purpose and determination to ensure the University of Windsor's future.

Robert Gordon, PhD
President and Vice-Chancellor

2025/26 Operating Budget

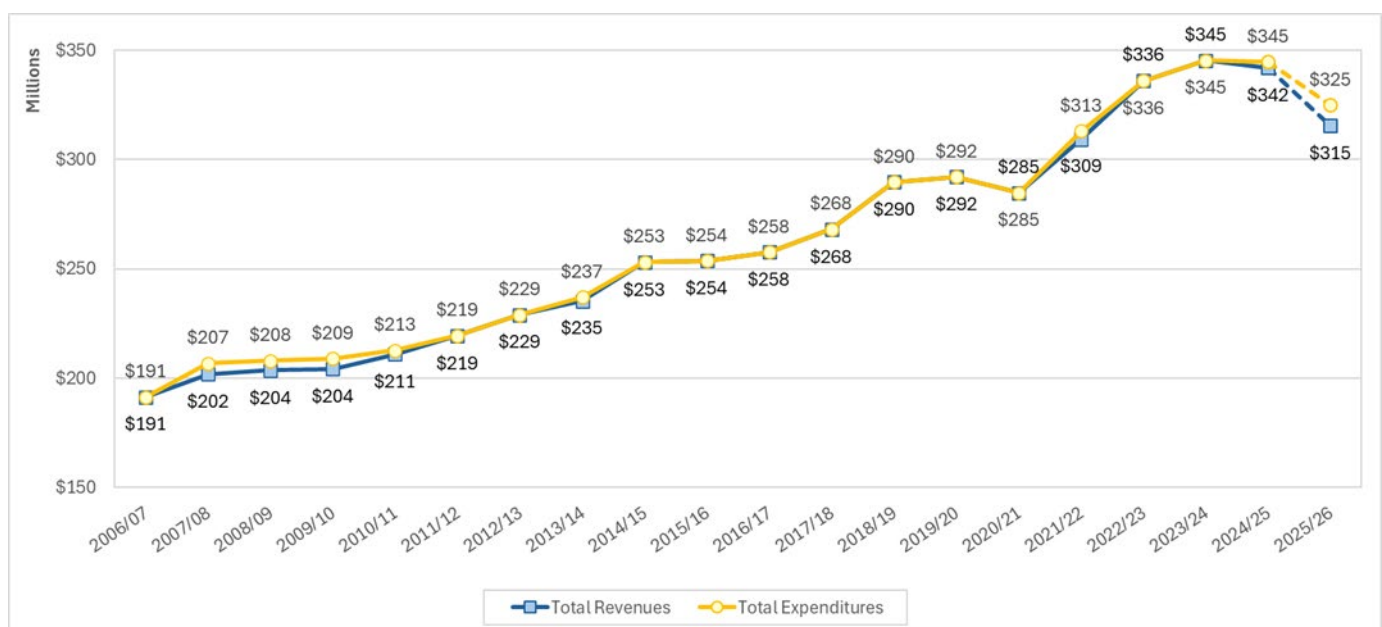
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I. AN ERA OF REIMAGINING

1. FINANCIAL CHALLENGES AND PRESSURES

Financial sustainability is critical to fulfilling the University of Windsor’s academic mission, serving our communities, and advancing the commitments and priorities outlined in our strategic plan, *Aspire*. The University has a long history of fiscal prudence, consistently presenting balanced budgets through strategic enrolment planning and cost management. However, sustaining this practice has become increasingly difficult. Canada is experiencing unprecedented social and economic pressures and change, affecting nearly every sector – including postsecondary education.

Chart 1: 20-year History of UWindsor Operating Budget Net Position (in \$M)



As a result, we must enter a new “Era of Reimagining” at the University of Windsor—one that demands strategic decisions. Maintaining the status quo is not an option; adapting to this reality requires both immediate actions and long-term strategies.

I. Changing Higher Education Landscape

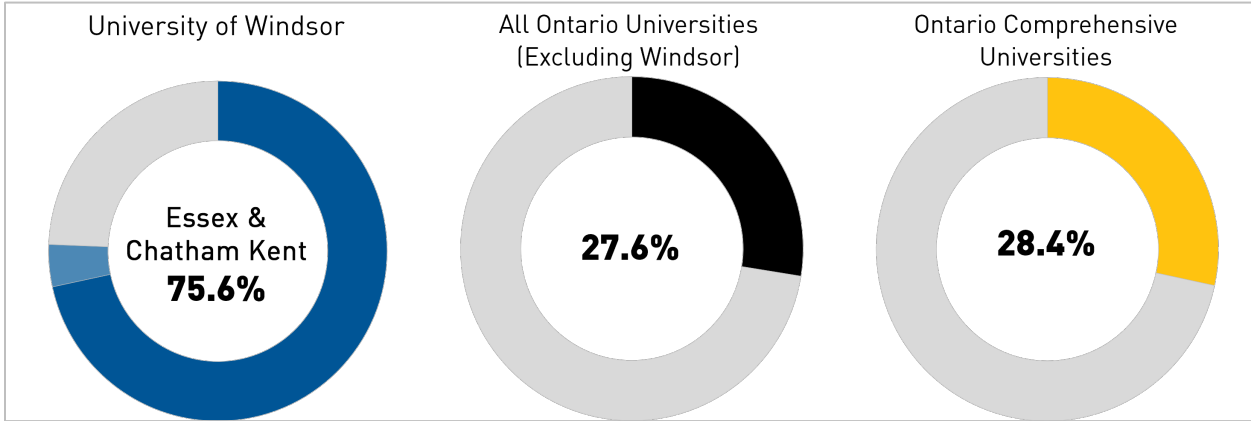
Last fall, Immigration, Refugees, and Citizenship Canada (IRCC) introduced new requirements for international student visas. Specifically, study permit caps were reduced by 10%, including graduate students and linking to the provincial attestation letter (PAL) program. Additionally, enhanced verification processes were implemented; designated learning institutions must now directly confirm each applicant’s letter of acceptance with the IRCC. Financial requirements have also been enhanced, and new language proficiency benchmarks have been introduced.

At the same time as the IRCC changes took place, geopolitical tensions between Canada and other countries intensified. As a result, Canada’s reputation as a primary study destination suffered, especially in India – the country from which UWindsor has historically recruited the majority of international students. This has resulted in a decrease in international student enrolment. The IRCC caps alone are expected to result in a loss of more than \$600M in 2025/26 for Ontario’s colleges and universities.¹

UWindsor is in a vulnerable position—both literally and figuratively—due to factors that set us apart from our peers. In recent years, UWindsor has diversified its international student population by incrementally growing high-priority graduate programs while maintaining academic standards. As of Fall 2024, 25% of our full-time students hailed from outside Canada. This constituted about 29% of the University’s operating budget revenue.

We are also the most regionally dependent university in Ontario, with 76% of our domestic undergraduate students coming from the Windsor-Essex and Chatham-Kent regions, the highest proportion among all Ontario universities.

Chart 2: Share of Full-Time Domestic Undergraduate Students from Their Home Region, UWindsor vs. Ontario Peer Universities²



This student enrolment demographic enables us to support local and global communities by cultivating a talent pipeline that drives knowledge and economic growth. But it also means that local communities feel the ripple effects of any challenges the institution faces. It also renders UWindsor more susceptible to the effects of changes in international student enrolment, with any fluctuations having immediate budgetary impact.

II. Limited Revenue Growth

UWindsor’s ability to generate additional revenue from domestic tuition is currently constrained. Tuition rates have largely been frozen since 2019/20, following a sector-wide 10% reduction, with no

¹ <https://ontariosuniversities.ca/news/cou-statement-impact-of-federal-changes-to-international-student-study-permits/>
² Comprehensive peer universities include Brock University, Carleton University, University of Guelph, Toronto Metropolitan University, University of Waterloo, Wilfrid Laurier University, and York University.

increases permitted through 2026/27. At the same time, the provincially mandated enrolment corridor limits access to operating grants for students admitted above the funded midpoint, despite these students requiring full instructional and support services. Together, these policies have stalled growth in UWindsor's most flexible revenue stream for more than six years.

Direct government-based operating funding remains the only other major source of revenue for the University's operating budget. While minor year-over-year increases in total operating revenue have occurred, these have been due to time-limited special purpose grants and do not reflect sustained public investment in institutional operations.

In 2024/25, UWindsor received \$9.3M in one-time funding through the Province's Postsecondary Education Sustainability Fund (PSESF), introduced in response to the recommendations of the Blue-Ribbon Panel on Postsecondary Financial Sustainability. This included \$2.8M in across-the-board support (equivalent to 3% of base funding) and an additional \$6.5M in top-up funding. Detailed information about the PSESF is included in a later section. It is important to note that while this funding provided important short-term relief in a period of fiscal constraint, it does not form part of the University's base operating grant and carries no commitment beyond the current fiscal year.

Inclusion of this temporary funding starting in the 2024/25 fiscal year reflected a system-wide recognition of growing financial pressures in Ontario's postsecondary sector. However, the structural limitations facing universities — flat base funding, frozen tuition, and corridor restrictions — remain unresolved, underscoring the need for long-term solutions and sustainable investment.

In addition to limited revenue growth opportunities, the University's reserves are modest, though we have seen growth in recent years. While efforts have been made in the last five years to build up the reserves, there is no option to fund material base deficits through use of one-time reserve funds.

III. Rising Expenses

The situation is further compounded by rising expenses, including higher costs for personnel, operational expenditures, and service agreements. Approximately 75% of UWindsor's operating budget is allocated to people-related expenses. Adding to these challenges are inflation-driven expense increases across various other areas, including IT licensing, cybersecurity, subscriptions, renovations, maintenance, utilities, and supplies.

IV. Budget Planning

In 2024/25, UWindsor faced an initial \$8.4M gap between revenues and expenses when planning the operating budget. The Budget Balancing Committee established in the prior year identified \$5.6M in cost-saving measures, yet a \$2.8M base deficit remained. That deficit was fully offset by one-time provincial funds supported by the Ministry of Colleges, Universities, Research, Excellence and Security (MCURES) Post-Secondary Education Sustainability Fund, allowing a balanced budget to be presented to the Board of Governors last spring.

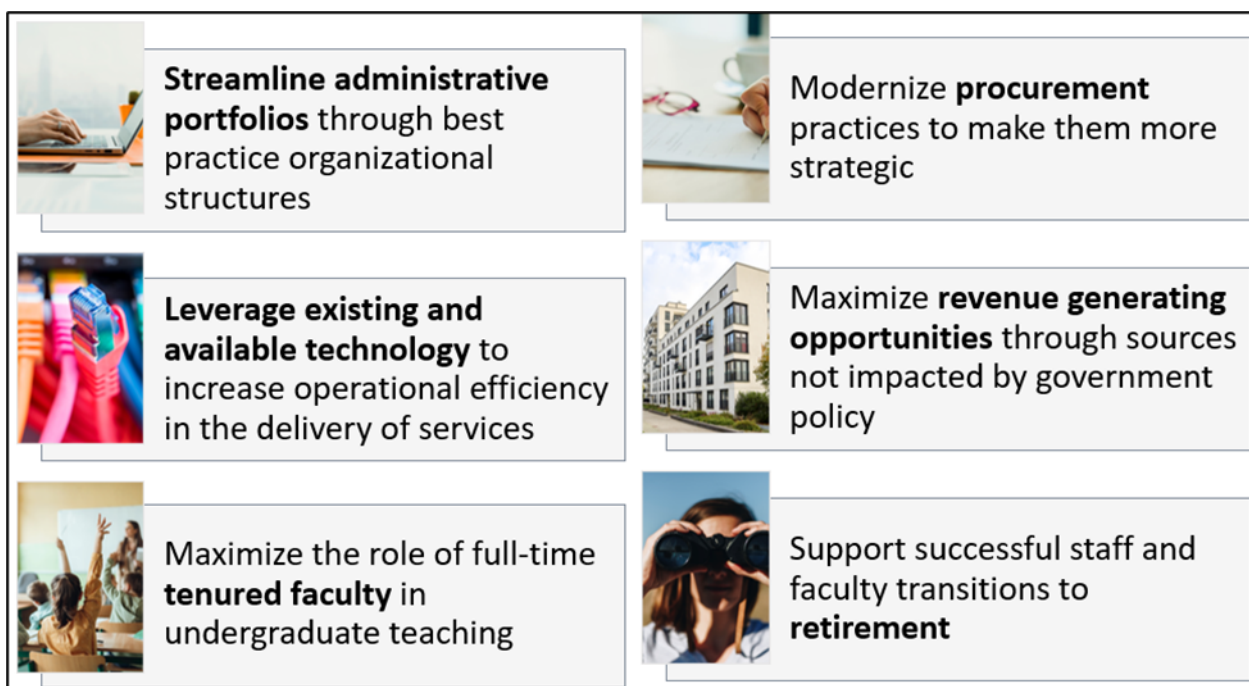
For 2025/26, UWindsor is expecting a further decline in tuition revenue from international students which, coupled with the 2024/25 base deficit, has required transformational actions on behalf of the campus community to ensure our long-term financial sustainability.

2. OPERATIONAL RECOVERY OBJECTIVES

The University's era of re-imagining calls on the campus community to identify strategic cost savings through reductions in personnel costs and efficiency improvements, along with exploring alternative revenue streams. Decisions were made with careful consideration of the University's core mission, strategic priorities, and fiscal health. Avoiding any impact on our students, and the student experience, has been set as the top priority for all decisions.

The University organized its priorities into six broad categories, each with differing savings targets and timeline horizons. Actions under each category have been incorporated in Budget 2025/26.

Image 1: Six Focus Areas for Operational Efficiency



3. APPROACH AND DECISION MAKING

I. Resource Allocation (Budget) Model

The University has paused its Activity-Based Budgeting (ABB) model and has implemented zero-based budgeting, a decision that is expected to be in place for at least two fiscal years. This change allows for more agile resource allocation in alignment with current enrolment trends, institutional priorities, and long-term financial sustainability.

Since 2020, the University has used the ABB model to support its strategic mission by allocating resources based on revenue generation. While ABB has effectively incentivized revenue growth in recent years, it lacks the flexibility to adapt quickly to cost changes, now the University's top priority. The campus-wide operational changes required must be championed by the Executive Leadership Team (ELT) and implemented across all Departments and Faculties, regardless of their revenue projections.

Pausing the ABB model gives us the time, autonomy, and authority to take the necessary fiscal management steps. Despite this pause, UWindsor administration believes that the ABB model is the best long-term resource allocation tool and provides vital information for decision making. The results of the ABB model calculations for 2025/26 are included in Appendix C.

Despite the shift away from ABB as the primary resource allocation model, revenue growth continues to be incentivized for faculties. Faculties with tuition revenues in excess of the budgeted targets will receive in-year budget adjustments in a manner consistent with the ABB model principles. In addition, Faculties must demonstrate financial growth projections (a 'business case') in accordance with the ABB model principles to be eligible to replace vacant faculty member positions.

II. Zero-Based Budgeting Approach

The use of zero-based budgeting principles in the short term is key to UWindsor's strategy for achieving long-term financial sustainability.

Zero-based budgeting is a method that requires all expenses to be justified for each new budget period, starting from nothing. The starting point is fixed/unavoidable costs, including tenured faculty, essential staff, debt service requirements, insurance, contract, and license obligations (e.g., systems, library contracts, cyber security, etc.), utilities and other facility maintenance requirements, collectively bargained commitments, and other required fees and costs. Other costs are funded from the least-to-most flexible, with funding for discretionary budget spending being last.

Another advantage of zero-based budgeting during this time is that it does not require senior leadership to enforce an equal, across-the-board budget reduction target percentage assigned to each faculty and department; a strategy that disproportionately disadvantages smaller units with less budgetary flexibility beyond staff salaries. By making budget allocation decisions centrally, we are able to expedite action, realize savings in areas where they least disrupt services provided, and focus on university-wide priorities/initiatives.

III. Leading Change: The Operational Excellence Committee

The Operational Excellence Committee (OEC), established in September 2024 as an advisory body to the President, is critical to the University's financial sustainability efforts. UWindsor's budget planning process has engaged both academic and non-academic unit representatives in proposing cost-reduction strategies, efficiency improvements, and restructuring or redesign proposals.

The OEC evaluates and refines stakeholder ideas into cost-saving initiatives, which are then recommended to the President. All decisions align with the abovementioned Six Focus Areas and the institution's core academic mission and strive to avoid negative effects on the student experience. To date, every initiative forwarded by the OEC — many of which are outlined in the efficiency actions of this document — has been approved by the President and implementation has begun, overseen by a Rapid Response Team (RRT) created late in 2024.

The RRT collaborates with Deans, institutional leaders and other key stakeholders to implement the new initiatives. The 2025/26 operating budget formalizes the RRT as a unit dedicated to supporting operational transformation and change management for at least the next two years.

IV. Efficiency and Accountability Fund Consultant Reviews

In June 2024, MCURES invited Universities and Colleges, including UWindsor, to apply for funding to support a third-party review of efficiency and operations through the Efficiency and Accountability Fund (EAF). UWindsor was one of the schools that received funding.

While the broad scope of review areas was set by MCURES, each university had the flexibility to determine specific focus areas for the consultants. Reviews were required to cover five key areas: governance, administrative, and student services; academic programming; physical assets and facilities; collaborative procurement opportunities; and revenue-generating opportunities.

While the review provided external perspectives, all budget efficiency decisions were made by university leadership. The review reaffirmed the direction the University is taking; we had already identified and implemented institution-wide efficiency changes that align with many of the consultants' recommendations.

In addition, the EAF review highlighted that UWindsor's efforts to reduce its cost base will require government support.

II. BUDGETING ENROLMENT

Enrolment continues to drive nearly all operating revenue for UWindsor; students are classified into four main components: 1) undergraduate domestic, 2) undergraduate international, 3) graduate domestic, and 4) graduate international.

1. ENROLMENT PROJECTIONS

UWindsor's total full-time enrolment is budgeted at 14,868 in Fall 2025, a decrease of 554 students (-3.6%) from actual full-time enrolment results achieved in Fall 2024. Undergraduate students are budgeted to increase by 173 (+1.6%) from last year's actual to 10,921 in Fall 2025, while graduate student enrolment is budgeted down by 727 (-15.6%) against last year to 3,947. It is anticipated that 20% of Fall 2025 full-time UWindsor enrolment will be international students, down from 25% in Fall 2024. As mentioned previously, the decline in international student enrollment is due to changes by the IRCC and geopolitical tensions.

Chart 3: Fall 2025 Full-time Enrolment Breakdown

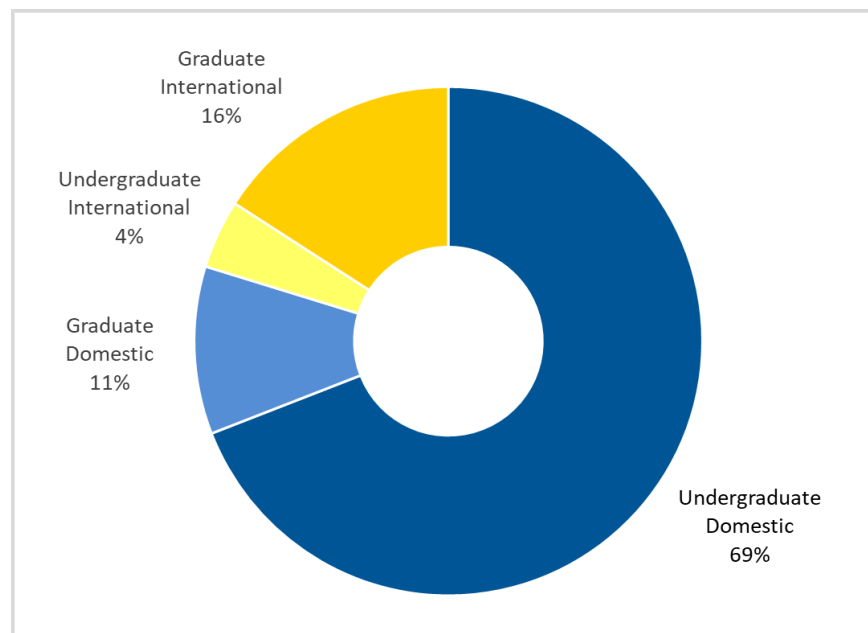
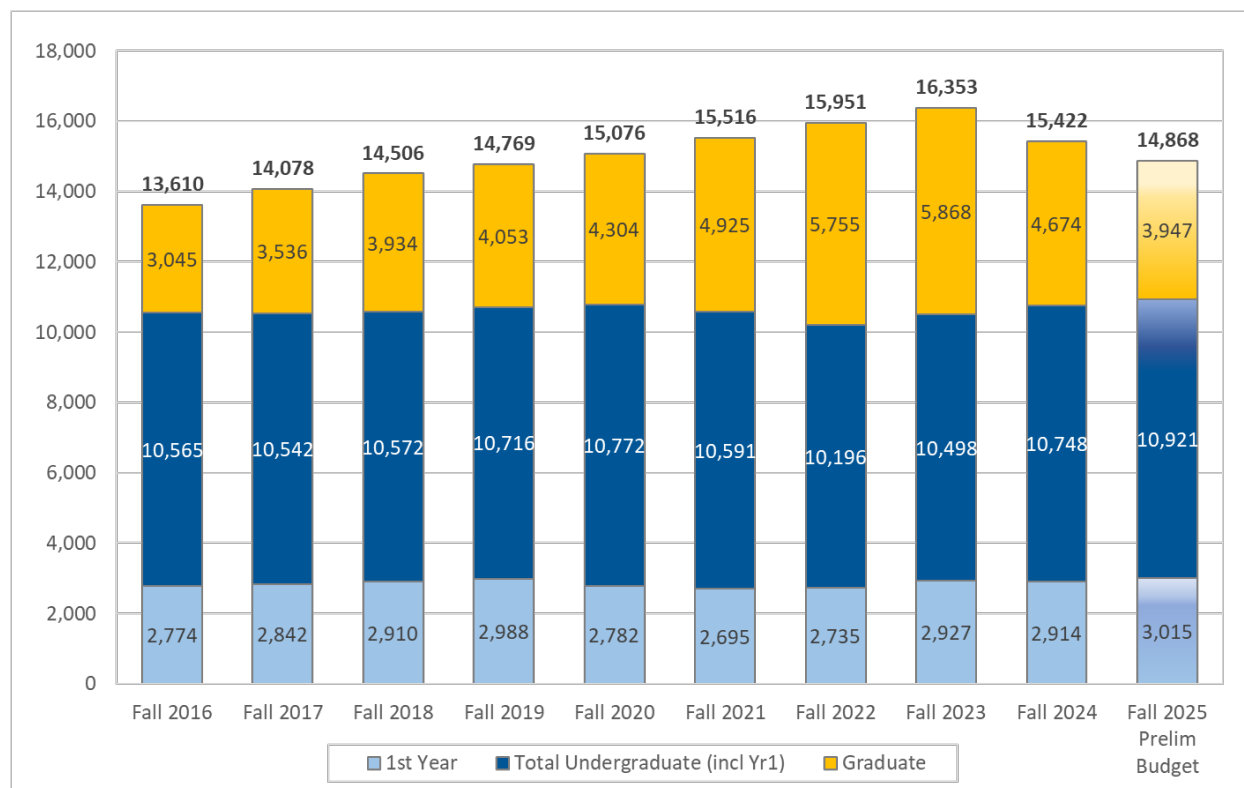


Chart 4: Full-time Student Enrolment by Level



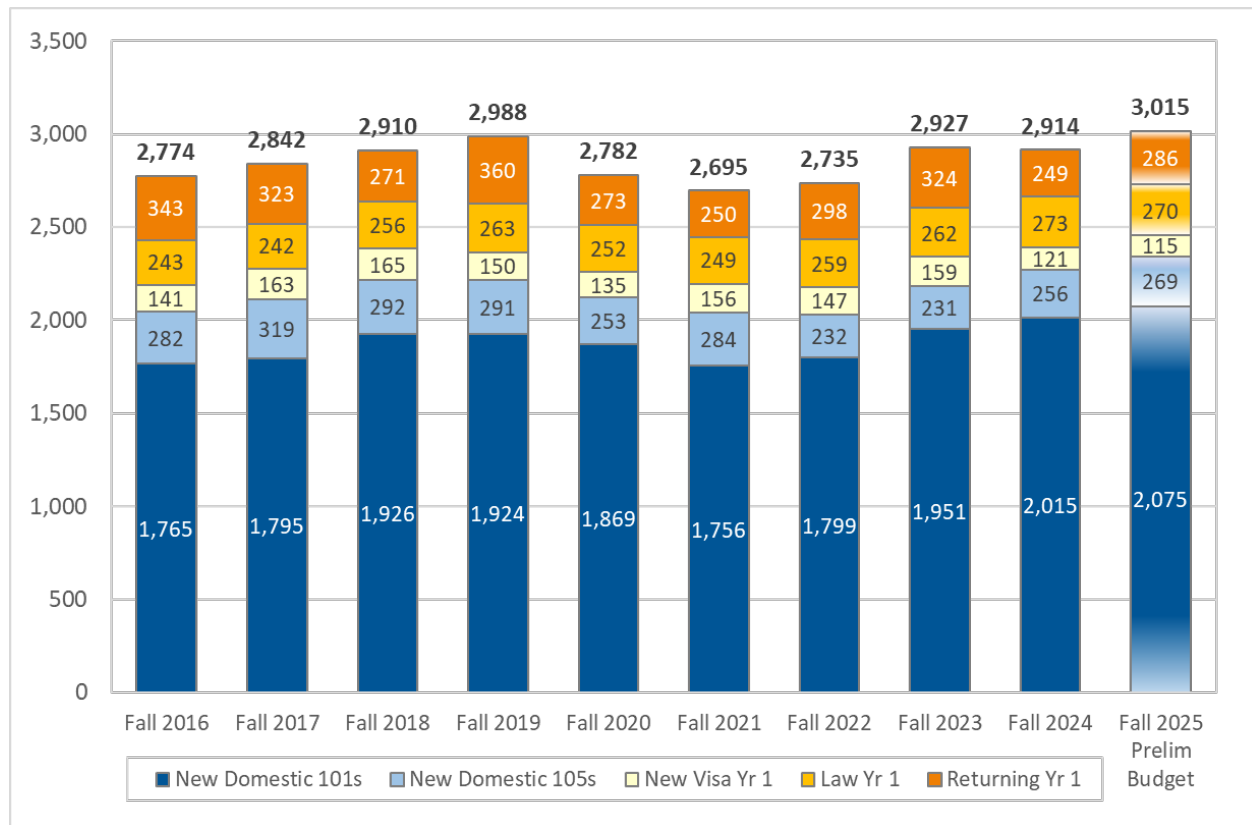
I. Undergraduate Students

First year enrolment is a critical driver of total undergraduate student enrolment. An increase in first year enrolment has long-lasting implications as these students will likely continue their studies through the remainder of their three- or four-year undergraduate programs.

First year enrolment has several components, including 101s (domestic and international students entering university directly from Ontario high school), 105s (college transfers and out of province Canadian students), Visa (international students), students entering Law School, and returning students (those who are continuing at the year 1 level).

The Fall 2025 budget reflects another year of growth in Year 1 enrolment, due mainly to the 101s (students entering directly from high school). For Fall 2025 we are budgeting 101s at 2,075, an increase of 23 students over the prior year's actual results, with total first year full-time budgeted at 3,015, up 101 against Fall 2024 actual.

Chart 5: First year Full-time Undergraduate Student Enrolment



UWindsor employs various strategies to improve student retention, from academic support to addressing financial concerns to promoting student engagement and belonging. UWindsor's retention rates dipped among students who started their studies in Fall 2021, likely due to the COVID-19 pandemic. Retention rates have since rebounded; 85.5% of Fall 2023 students progressed to second year for Fall 2024. The following chart provides a detailed look at UWindsor undergraduate retention rates by Fall semester year of entry.

Chart 6: Undergraduate Retention Rates

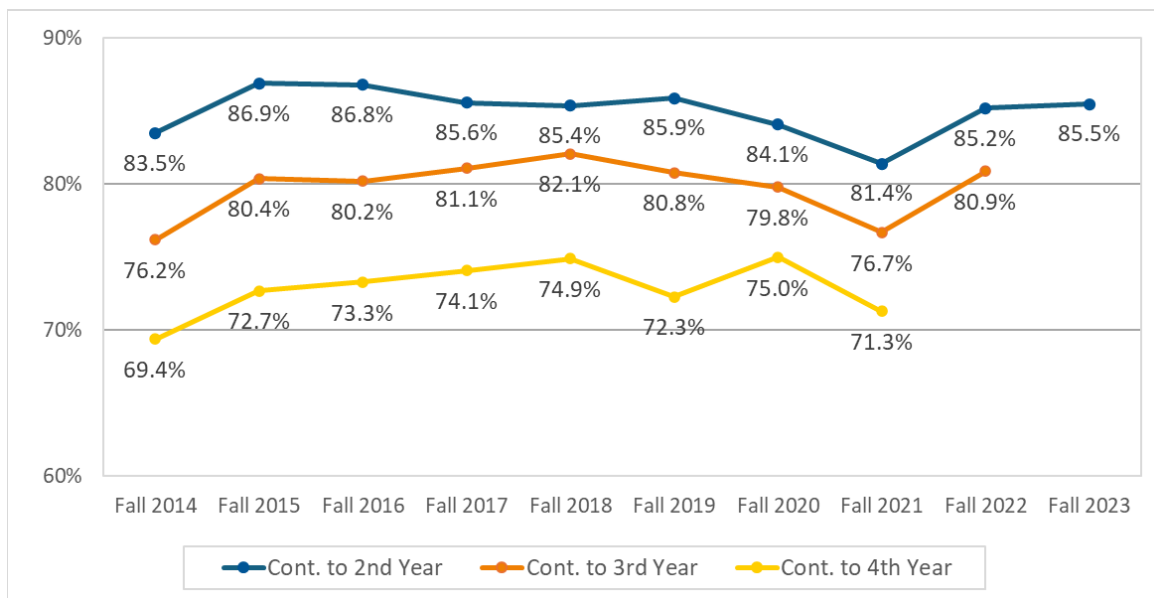
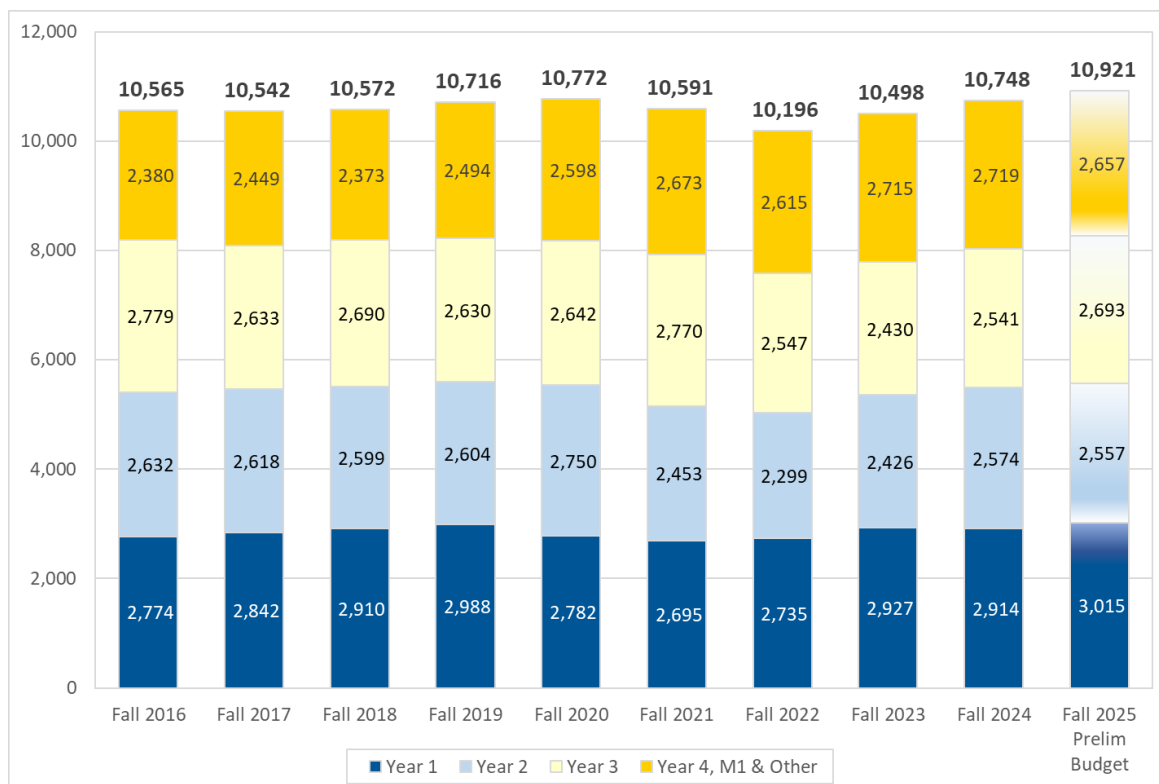


Chart 7: Full-time Undergraduate Student Enrolment by Level

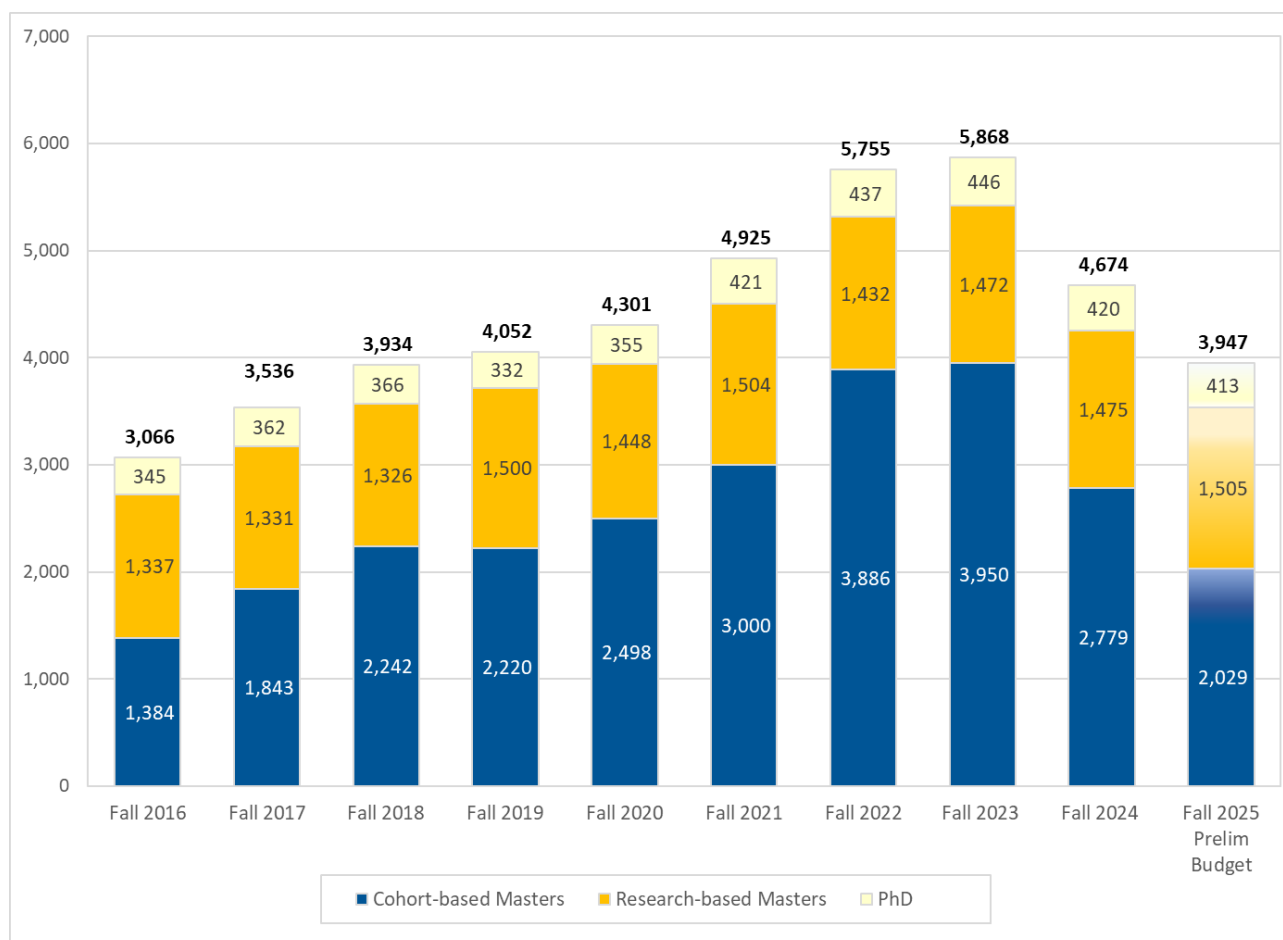


II. Graduate Students

Graduate student enrolment is comprised of three main categories: traditional research-based Masters' programs, PhD programs, and cohort-based Masters' programs. Fall 2025 total full-time graduate

student enrolment is budgeted at 3,947, down 727 students (-15.6%) from prior year actuals due to a decline in international cohort-based Masters' program (ICBM) enrolments. The chart below provides a retrospective of full-time graduate student enrolment by program type compared against the Fall 2025 budget.

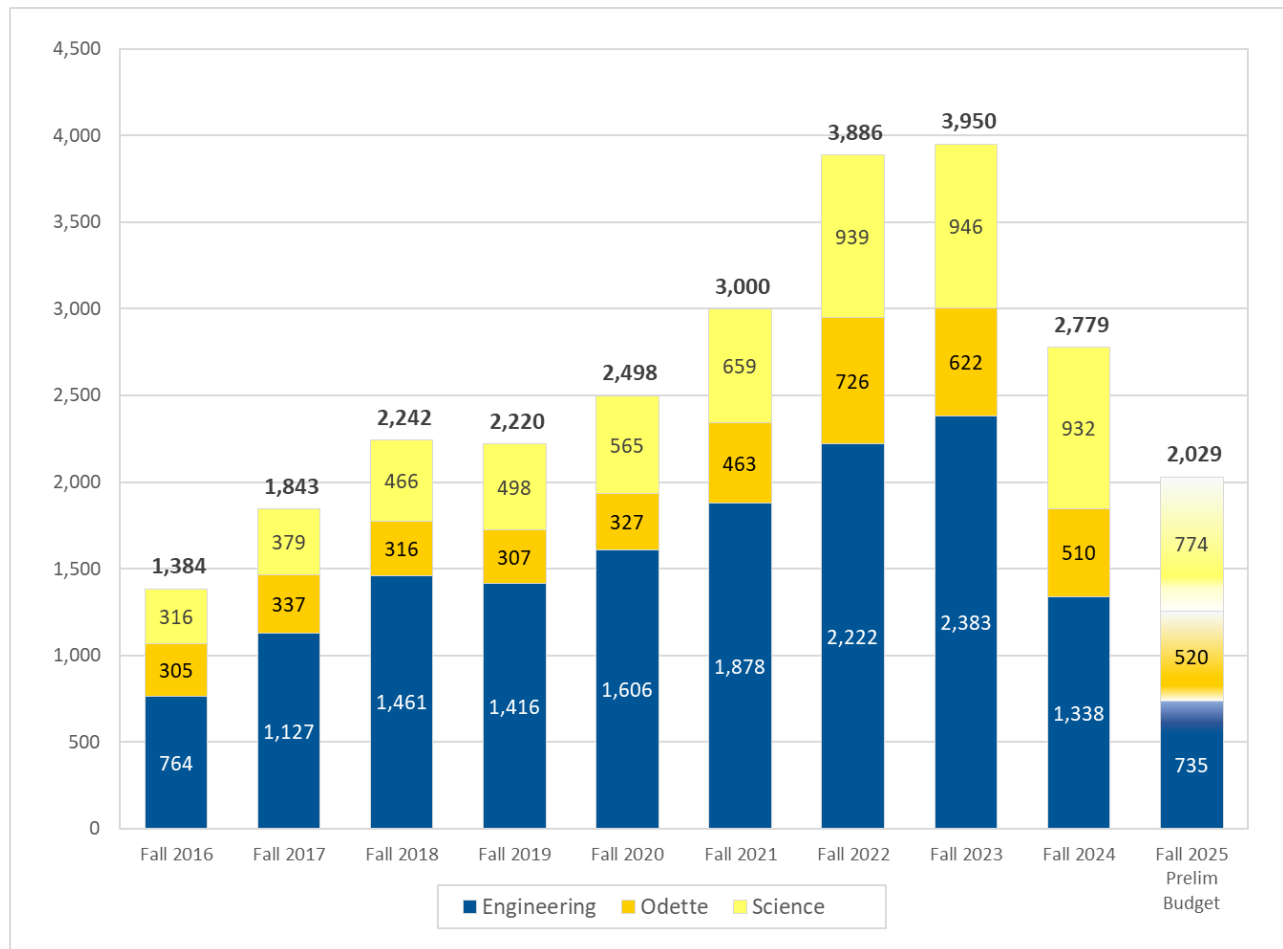
Chart 8: Full-time Graduate Student Enrolment by Program Type



Enrolment in research-based Masters' and PhD programs has remained consistent during the past five years and is budgeted to remain so in Fall 2025.

Enrolment in ICBMs peaked in Fall 2023 at 3,950 when UWindsor accepted an extraordinarily large cohort of international graduate students to clear deferrals created during the COVID-19 pandemic. However, as discussed previously, federal changes have resulted in declines in international student applications and enrolments beyond what was previously forecasted. The following chart displays historical cohort-based Masters' program enrolment by Faculty.

Chart 9: International Cohort-Based Masters' Program Enrolment by Faculty



UWindsor's international enrolment strategy and focused programs reflect the market needs in Windsor-Essex and beyond, including Engineering, Business, Data Analytics, Biotechnology and Applied Computing. UWindsor will continue focusing on high-quality, job-ready programs and diversifying international students' country of origin.

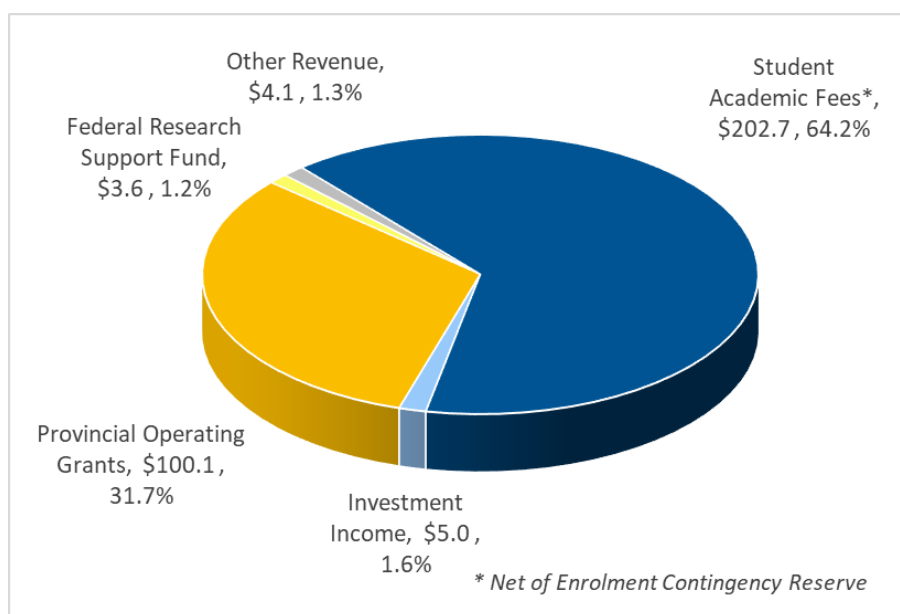
III. OPERATING REVENUE

Operating revenue for 2025/26, net of the Enrolment Contingency Reserve (ECR), is projected at \$315.5M. This represents a decrease of \$26.4M (-7.7%) compared to the previous year, primarily due to anticipated changes in tuition revenue.

The University's operating revenue is drawn from three main sources: student academic fees, government funding, and other institutional revenues. Student academic fees include tuition revenue (net of the ECR) and student incidental fees, representing the largest and most variable component of the operating budget. Government funding consists of both provincial operating grants and federal support. Other institutional revenues include income earned on working capital and various miscellaneous sources, such as cost recoveries and student application fees.

The chart below provides a breakdown of the University's 2025/26 operating revenue by major category.

Chart 10: 2025/26 Operating Revenue (in \$M)



One-time funding received under the PSESF is once again not included in the 2025/26 operating revenue total. Further details provided in the Government Funding section.

1. STUDENT ACADEMIC FEES

I. Domestic Tuition Rate Freeze

Domestic tuition remains frozen with only two exceptions:

- tuition can increase by no more than 5% for students from outside the province of Ontario; and
- some tuition increases are allowed under the tuition anomaly adjustment program (discussed below).

II. Tuition Anomaly Adjustment Program

The 2023/24 tuition fee framework allowed institutions to apply for Tuition Anomaly Adjustments for up to three comparable programs where current domestic rates are at least 15% below the sector average. Increases of to 7.5% per year are allowed in approved programs until the sector average is reached.

UWindsor received approval to adjust domestic tuition rates for undergraduate Business, undergraduate Engineering, and Law/Dual JD programs. This 2025/26 tuition budget includes the application of our third and final anomaly increases of 6.74% to Business, 6.55% to Engineering, and 7.36% to Law/Dual JD programs; all three programs reach their maximum eligibility this year.

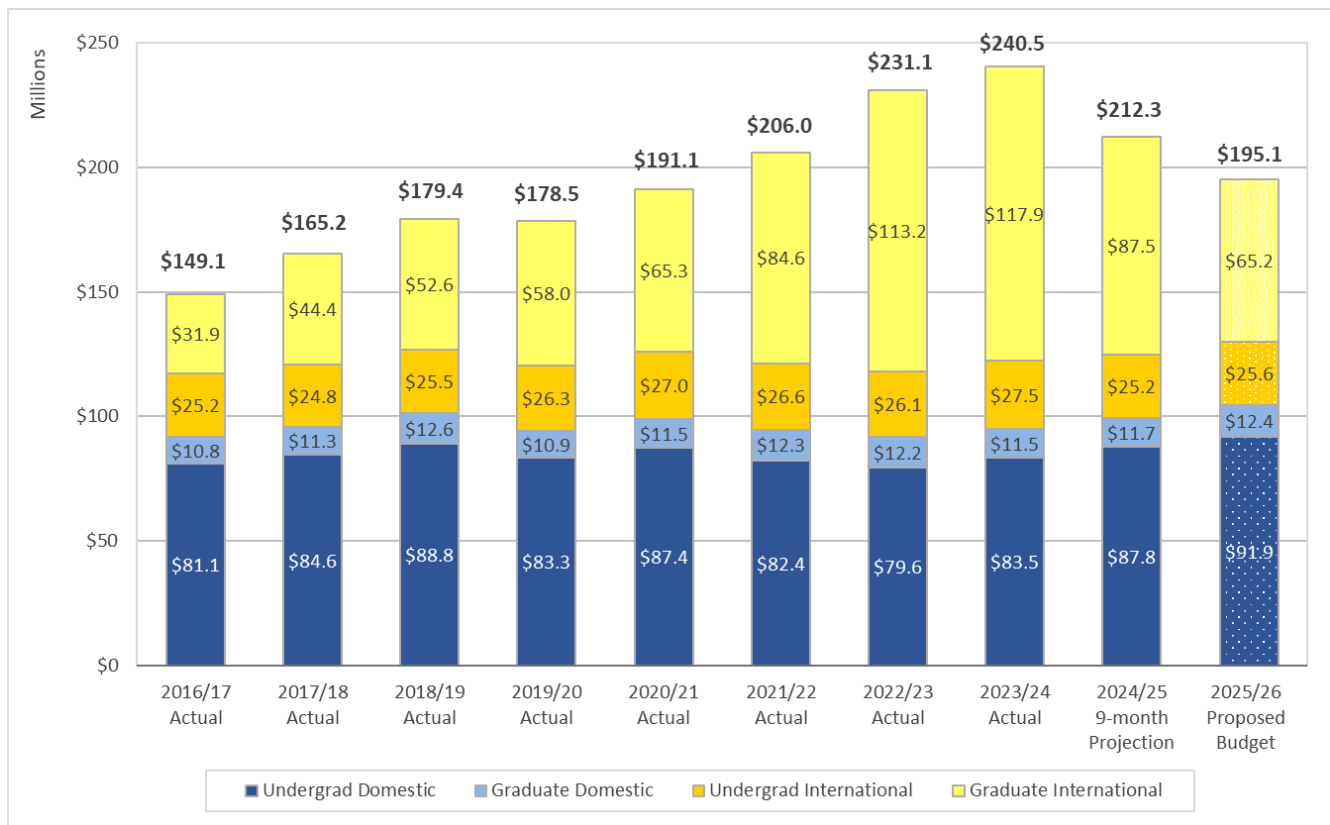
III. International Student Tuition Guarantee

UWindsor has had an International Student Tuition Guarantee (ITG) since 2021/22, providing all international students with a commitment to hold tuition consistently at the first term rate assuming typical degree completion time. Considerations for the ITG have been included in the 2025/26 tuition fee budget.

IV. Tuition Fee Budget

Total gross tuition fee revenue is budgeted at \$195.1M, down by \$31.6M (-13.9%) from a \$226.7M budget for the prior year, a direct result of IRCC policy changes. The chart below provides a historical review of UWindsor tuition revenues by student category.

Chart 11: Historical Tuition Revenue by Student Category (in \$M)

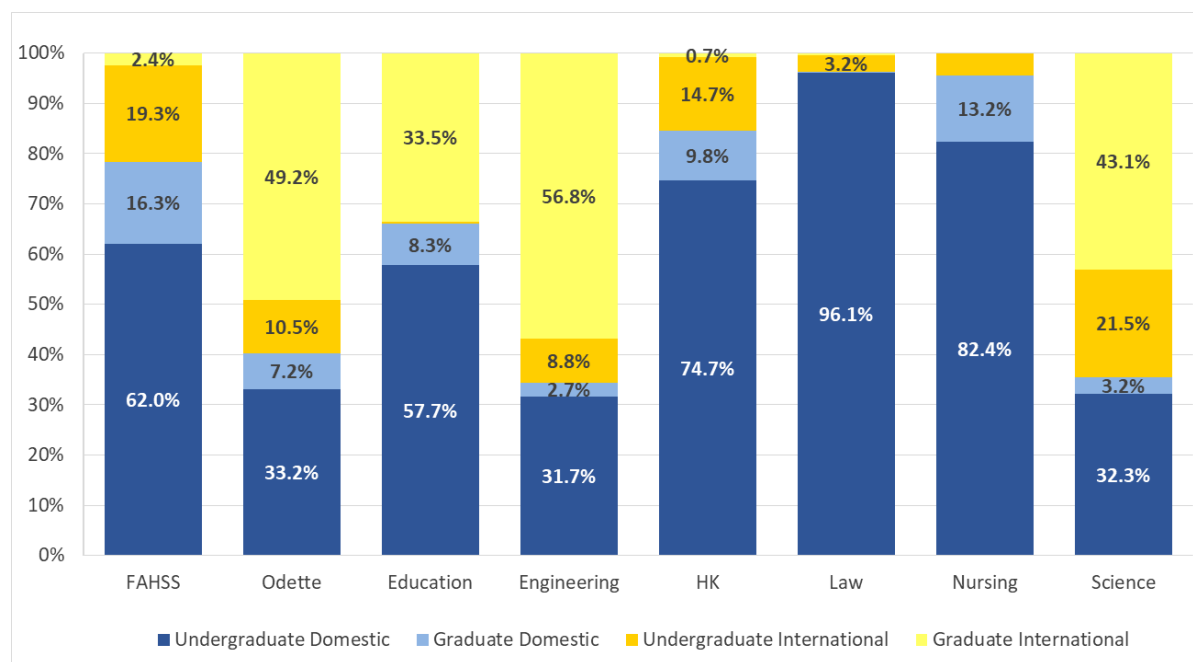


V. Tuition by Faculty

UWindsor's eight Faculties can be organized into two groups when analyzing tuition fee characteristics:

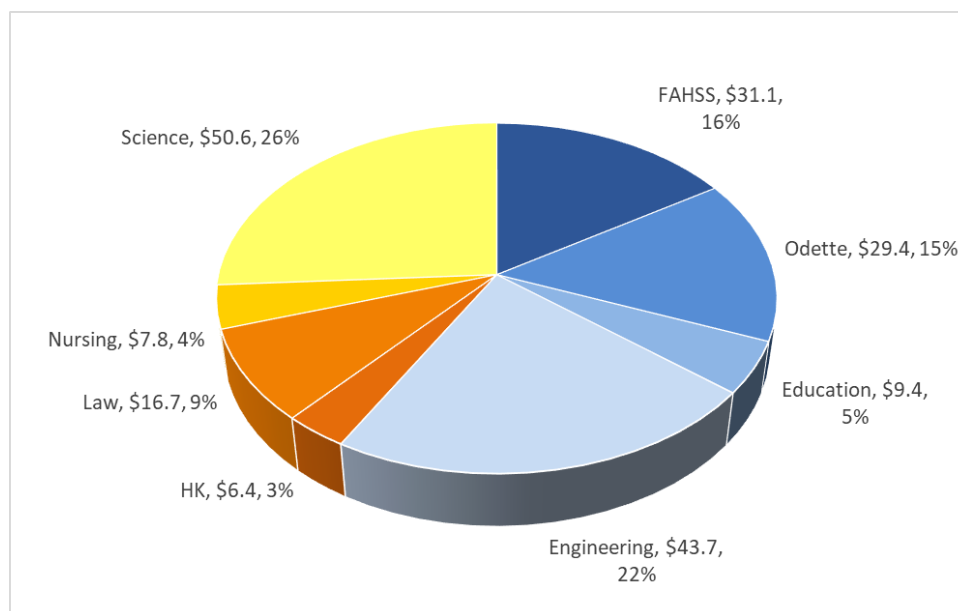
1) Diversified Faculties with significant international cohort-based graduate program tuition revenue and 2) Faculties relying primarily on domestic student tuition revenues. The Faculties of Engineering, Science, and the Odette School of Business fit into the first category and have been most negatively affected by the downturn in international student enrolment opportunities, as illustrated in the student category graphic below.

Chart 12: 2025/26 Faculty Tuition Revenue Composition by Student Category



The chart below provides the distribution of budgeted tuition revenue for each Faculty.

Chart 13: 2025/26 Tuition Fee Revenue Budget by Faculty (in \$M)

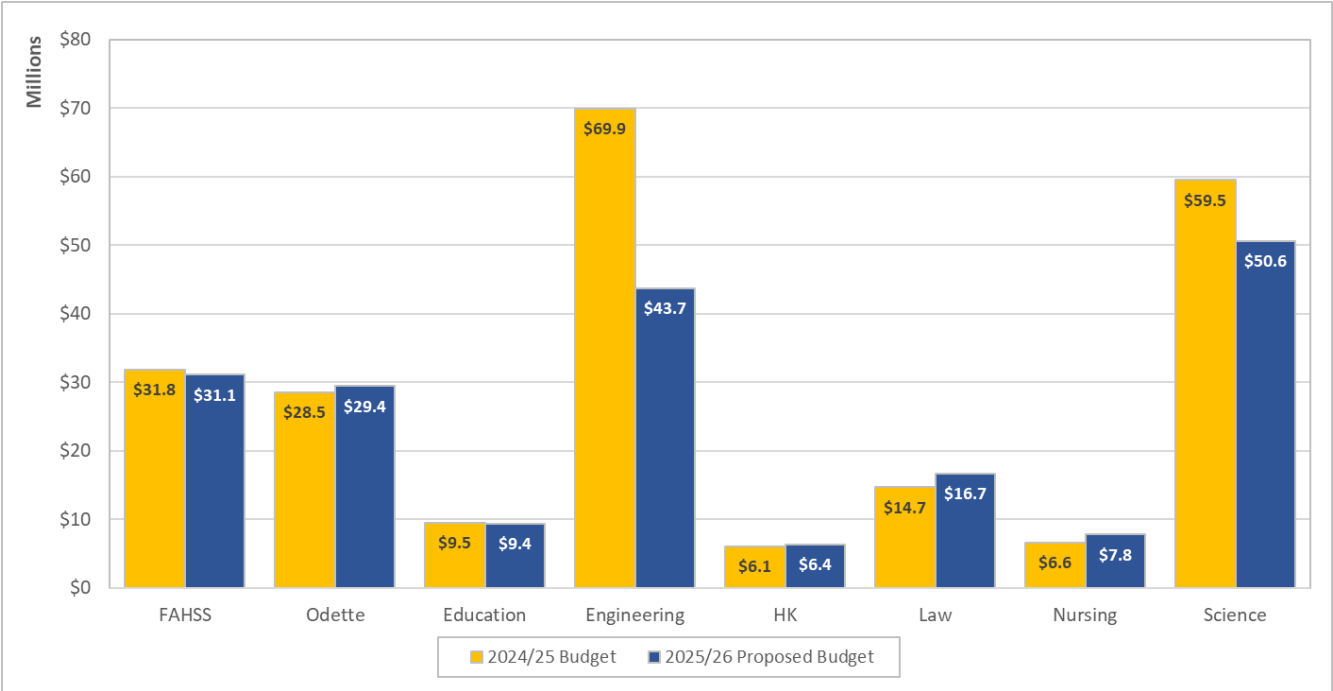


This is the first year in recent history that the Faculty of Science is budgeted to generate the highest tuition revenue (\$50.6M, 26% of total). The decline in international student enrolments in the MEng program has resulted in the Faculty of Engineering falling to second position (22% of total), with FAHSS

(16%), Odette (15%), and Law (9%) rounding out the top five. The Faculties of Education, Human Kinetics, and Nursing are relatively smaller, generating the remaining 12% of UWindsor tuition fees.

The following chart provides a year-over-year comparison of tuition revenues by Faculty.

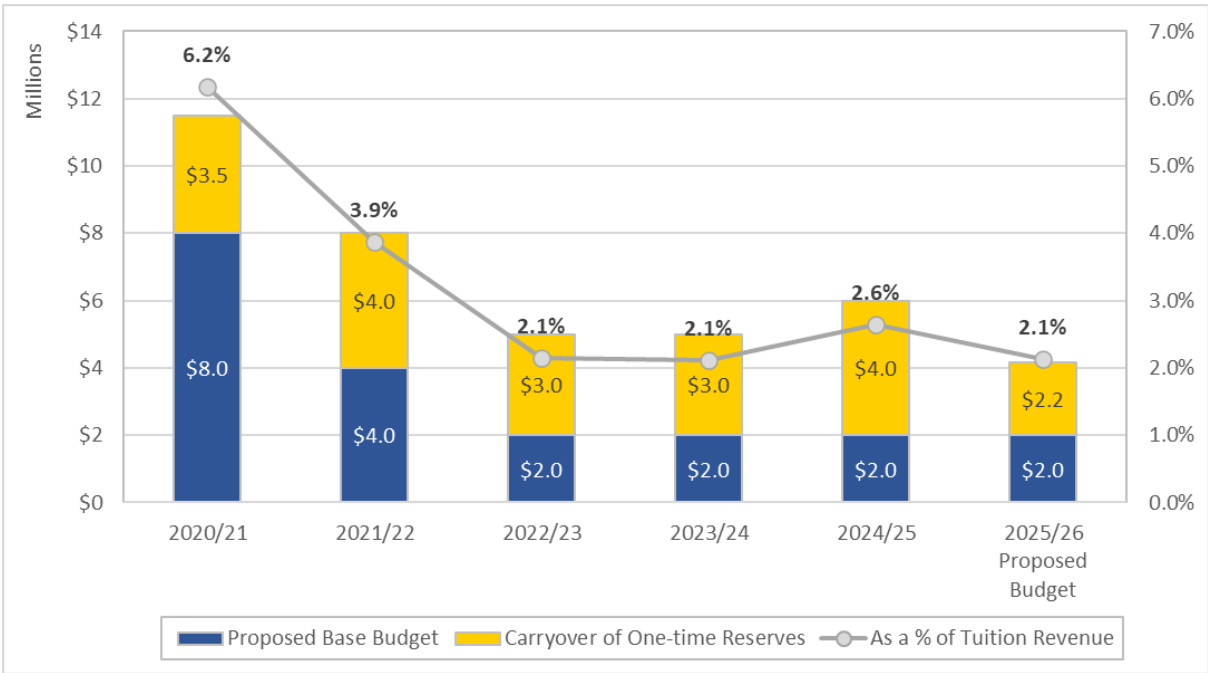
Chart 14: Year-over-year Comparison of Tuition Fee Budget by Faculty (in \$M)



VI. Maintaining Enrolment Contingency Reserve (ECR)

We are maintaining the Enrolment Contingency Reserve (ECR) as a tuition revenue risk mitigation strategy. The ECR will be funded at \$4.2M in 2025/26 (\$2M base plus \$2.2M in one-time carryover reserves) or about 2% of the gross tuition revenue budget. This strategy, employed since the COVID-19 pandemic years, has proven useful in mitigating in-year deficits or budget cuts.

Chart 15: Enrolment Contingency Reserve Planning (in \$M)



VII. Student Incidental Fees

Compulsory student incidental fees include Student Late Payment Fees, Student Health Fees, Co-op Fees, and Athletics & Recreation Service Fees, among others. In 2025/26, these fees are budgeted at \$9.6M, up about \$400K from the previous year. In most cases rate increases (CPI and other approved rate changes) offset anticipated enrolment reductions. Revenues generated against these budgets are either specifically designated in support of relevant expenditures or directed to non-academic units to fund costs associated with supporting academic programs.

2. GOVERNMENT OPERATING GRANTS

I. General Enrolment – Base

Core Operating Grant

The Core Operating Grant (COG) is the University’s primary source of base operating funding and is allocated through MCURES enrolment corridor model. Institutions receive full funding if their enrolment remains within +/- 3% of a negotiated corridor midpoint. Windsor’s corridor midpoint was first established in 2016/17 at 26,333 Weighted Grant Units (WGUs) and increased to 27,046 WGUs in 2024/25.

STEM Corridor Adjustment

Beginning in 2025/26, the government is making an annual investment of \$150M to support ongoing STEM enrolment at Ontario universities and colleges. For UWindsor, this investment will be operationalized through a corridor midpoint adjustment, resulting in a permanent increase of 286.97

WGU to the funded enrolment level. It is expected to generate an annual increase of \$908K to UWindsor's operating funding, which has been recognized in the base operating budget of the institution. With this adjustment, UWindsor's corridor midpoint will increase to 27,333.21 WGUs in 2025/26. Using a projected COG reference value of \$1,061.62 per WGU, the University is projecting a total COG of \$29.0M for 2025/26.

While this adjustment is important recognition of previously unfunded enrolment within the corridor, it does not address domestic enrolment growth in programs falling outside the corridor model. Incremental growth in Teacher Education and Graduate-level programs (Master's and Doctoral) has resulted in a current unfunded amount of approximately \$4.8M, including \$1.5M in Education and \$3.3M in Graduate students.

International Student Recovery (ISR)

The International Student Recovery (ISR) reduces the COG by \$750.00 for each international undergraduate and master student enrolled (PhDs are excluded). For 2025/26, the University is budgeting for ISR reduction in operating funding totaling \$2.2M, 2.3% of the University's total budgeted base operating revenue. During the past five years \$18.7M has been deducted from UWindsor's operating grants for the ISR.

II. Differentiation Envelope – Base

Performance Grant

The 2019 Ontario Budget tied a substantial portion of university operating funding to institutional performance through a renewed Strategic Mandate Agreement (SMA) framework. Beginning with SMA3, a significant share of what was previously distributed through the COG was reallocated into a newly structured Performance Grant, housed within the Ministry's Differentiation Envelope. For the 2025/26 fiscal year, UWindsor is projecting \$65.0M in funding through the Performance Grant, which now represents approximately 70% of the University's total base operating funding.

Strategic Mandate Agreement 4

2025/26 marks the first year of SMA4, which will remain in effect through 2029/30. Under SMA4, disbursements are tied to institutional performance on a set of eight ministry-approved metrics focused on job outcomes, research funding, student progression, and institutional strength.

The disbursement-performance connection means that portions of the University's total operating funding is formally "at risk". During the first two years of SMA4, 25% of the University's total operating funding is affected, and the at-risk portion increases by 5% annually beginning in 2027/28, reaching 30% in 2027/28, 35% in 2028/29, and 40% in 2029/30. This step-up approach reflects the province's ongoing shift toward outcomes-based funding while providing a transitional period for institutions to adjust.

SMA4 also introduces a separate compliance-based funding mechanism tied to institutional accountabilities. For the duration of SMA4, 5% of Windsor's total operating grant (excluding time-limited funding) will be linked to a defined set of reporting and attestation requirements. If any requirement is not fulfilled, the full 5% will be deducted in the subsequent fiscal year. SMA4 accountability requirements fall into two categories:

1. Data Reporting Requirements:

- Audited enrolment reports;
- Graduate record file; and
- University Financial Accountability Framework reporting, with timelines based on institutional risk level.

2. Annual Attestations:

- Research Security: participation in planning and disclosure of international agreements, as directed by the Ministry;
- Efficiency Metrics: engagement with the Ministry to develop sector-wide efficiency benchmarks and provide timely responses to data requests; and
- Skills and Competencies Assessment: collaboration with the Ministry to design and support system-wide skills assessment initiatives.

III. Postsecondary Education Sustainability Fund – One-time

Starting in 2024/25, the government allocated \$903M over three years through the PSESF. This Fund has two parts, a \$700M base allocation, of which all institutions receive a portion, and a \$203M top-up fund, which provides supplementary financial support to institutions identified as having “greater financial need”.

Under the PSESF base fund allocation, institutions received a 3% increase to their operating funding in 2024/25, with further increases of 2% scheduled for both 2025/26 and 2026/27. These increases are calculated based on each institution’s total operating grant (including both the COG and the Performance Grant) and are provided as special-purpose funding outside of base.

As shown in the table below, for the 2024/25 fiscal year, the funding allocation for UWindsor was \$2.8M. In 2025/26 UWindsor is expected to receive an additional \$1.9M, representing funding of \$4.7M. In 2026/27 UWindsor is expected to receive an additional \$2.0M, representing funding of \$6.7M above normal COG and Performance. This represents \$14.1M in additional funding for UWindsor from this new envelope.

In 2025/26, the Ministry is allocating a portion of the \$203M in top-up funding to provide targeted financial support to institutions with greater financial need. Based on the Ministry’s assessment, the University of Windsor has qualified for a one-time top-up of \$3.2M, equivalent to a 3.5% increase to its 2023/24 operating funding. As more Universities become financially vulnerable, the top-up funding will be stretched across more institutions, creating a less material share for UWindsor. Both the PSESF and the PSESF Top-up Funding are provided as special-purpose grants and are not included in base operating funding.

The following table outlines Windsor’s anticipated allocations under both components of the PSESF until 2026/27.

Table 1: UWindsor Allocation of Postsecondary Education Sustainability Fund (in \$000s)

Description	2024/25 Actuals	2025/26 Projection	2026/27 Projection	Total
Base Operating Grant (COG + Performance)	\$93,078	\$93,986	\$93,986	
PSESF Main Fund				
% Annual Increase	3%	2%	2%	
2024/25 Allocation	\$2,792	\$2,792	\$2,792	\$8,377
2025/26 Allocation	-	\$1,917	\$1,917	\$3,835
2026/27 Allocation	-	-	\$1,956	\$1,956
<i>Total PSESF (treated as one-time funds)</i>	<u>\$2,792</u>	<u>\$4,709</u>	<u>\$6,665</u>	<u>\$14,168</u>
PSESF Top-up Funding				
% Annual Increase	7.0%	3.5%	TBD	
2024/25 Allocation	\$6,516	-	-	\$6,516
2025/26 Allocation	-	\$3,214	-	\$3,214
2026/27 Allocation	-	-	TBD	TBD
<i>Total PSESF Top-up Funding</i>	<u>\$6,516</u>	<u>\$3,214</u>	<u>TBD</u>	<u>TBD</u>

IV. Special Purpose Grants – Base

Special Purpose Grants are grants provided to address government and system-wide priorities. The 2025/26 budget for Special Purpose grants totals approximately \$2.3M and includes the following:

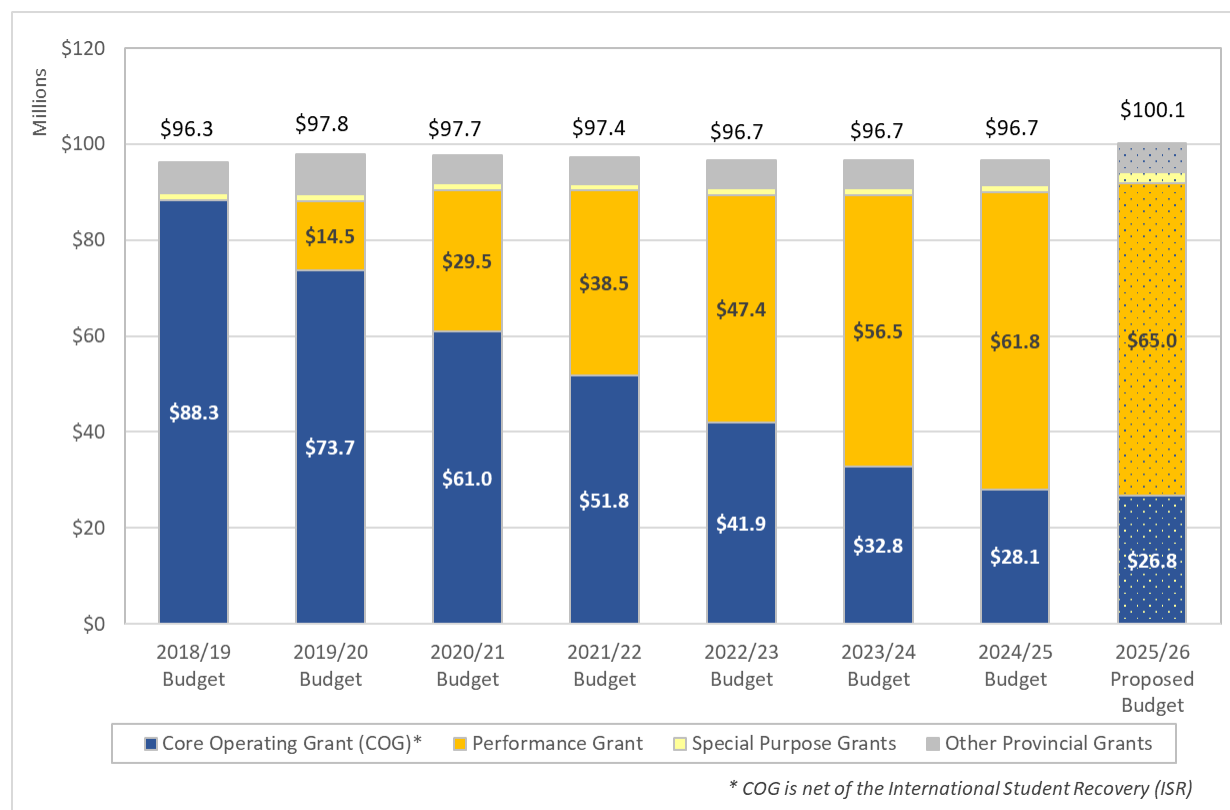
1. Municipal Tax Grant (\$879K)
2. Nursing Expansion (\$837K)
3. Funding for Students with Disabilities (\$530K)
4. Clinical Nursing Grant (\$400K)
5. Mental Health Services (\$100K)

V. Other Grants – Base

For 2025/26, UWindsor has budgeted \$5.6M for the Collaborative Nursing Grant, an increase of \$746K compared to last year's budget (see Appendix B), based on prior-year collaborative program enrolment levels. This separate envelope supports a Collaborative Nursing program currently offered jointly with St. Clair College. We are also budgeting \$400K base for Clinical Nursing, consistent with prior year.

The chart below provides a historical review of the budgeted Provincial Operating Grants by category since enacting SMA3. A complete breakdown of the Provincial Operating Grant funding for 2025/26 is provided in Appendix B.

Chart 16: Provincial Operating Grant History (in \$M)



3. OTHER INSTITUTIONAL REVENUE

I. Investment Income

The 2025/26 Operating Budget includes \$5M for revenue raised through the investment of working capital funds that are actively managed within the constraints of the Statement of Investment Policies and Procedures for Working Capital Funds (the SIPP). Working capital will continue to be managed and reinvested in response to changing market conditions within the constraints of the SIPP.

II. Other Operating Revenues

Other miscellaneous sources of operating revenue, including application fees and recoveries from the ancillary operations of the institution, are budgeted at \$4.1M. The institution remains focused on the development and implementation of alternative revenue strategies.

IV. OPERATING EXPENDITURES

Operating expenditures – including investment and reserve funds – are budgeted at \$324.8M, down \$19.8M (-5.7%) versus the prior year. UWindsor is implementing a proactive budget balancing strategy through the OEC to contain spending as much as possible. The table below provides an overview of the 2025/26 operating expenditure budget by category compared against 2024/25.

Table 2: 2025/26 Operating Expenditures by Type compared to 2024/25 (in \$M)

Expenditure Type	2024/25 Reclassified Budget	2025/26 Proposed Budget	\$ Increase/ (Decrease) to 2024/25	% Increase/ (Decrease) to 2024/25
<u>Non-Student Employment Costs</u>				
Faculty Salaries & Benefits	\$136.3	\$131.2	-\$5.2	-3.8%
Staff Salaries & Benefits	99.4	88.3	-11.1	-11.2%
Flexible Instruction Costs	11.0	9.0	-2.0	-18.2%
	<u>\$246.7</u>	<u>\$228.4</u>	<u>-\$18.3</u>	<u>-7.4%</u>
<u>Student Employment & Financial Aid Costs</u>				
Assistantships	\$12.4	\$12.0	-\$0.4	-3.1%
Student and Other Casual Wages	4.1	3.8	-0.3	-7.9%
Scholarships and Bursaries	13.5	13.9	0.4	3.1%
	<u>\$30.1</u>	<u>\$29.8</u>	<u>-\$0.3</u>	<u>-1.0%</u>
<u>Other Costs and Recoveries</u>				
Materials, Supplies and Services	\$34.8	\$34.8	\$0.0	0.0%
Equipment, Repairs and Renovations	15.9	14.4	-1.5	-9.4%
Utilities	11.6	11.2	-0.4	-3.1%
Debt Servicing Costs	11.7	11.7	0.0	0.0%
Internal Recoveries net of Other Expenses	-6.1	-5.4	0.7	11.3%
	<u>\$67.8</u>	<u>\$66.6</u>	<u>-\$1.2</u>	<u>-1.8%</u>
Total Expenditures	<u>\$344.6</u>	<u>\$324.8</u>	<u>-\$19.8</u>	<u>-5.7%</u>

The single largest component of the UWindsor operating budget, comprising \$244.3M (75.2%) of total expenditures, is the cost of employee salaries, wages, and benefits.

1. OPERATING EXPENDITURES BY TYPE

I. Overview of Faculty & Staff Salaries, Wages and Benefits

UWindsor operates with a non-union group and eight bargaining units as follows:

1. Windsor University Faculty Association (WUFA) – Faculty, librarians, ancillary academic staff, and sessional instructors
2. Unifor Local 444 – Special Constables & Parking Services
3. Unifor Local 2458 Full-time – Office & Clerical staff

4. Unifor Local 2458 Part-time – Office & Clerical staff
5. Unifor Local 2458 Engineers – Stationary Engineers
6. CUPE Local 1001 – Housekeeping & Grounds
7. CUPE Local 1393 – Trades, Technical, and Professional staff
8. CUPE Local 4580 – Graduate and Undergraduate Teaching Assistants

WUFA, Unifor Locals 444 and 2458 Engineers, CUPE 1393 and CUPE 4580 have agreements expiring in 2025. Assumptions have been included in this budget for the upcoming collective bargaining.

The University is employing several containment strategies related to the cost of employment, including:

- Wage freezes for all non-union personnel;
- Vacant position hiring freezes (with some limited exceptions for essential positions);
- Voluntary contract termination (VCT) offers for faculty members past normal retirement age;
- Voluntary early retirement (VER) packages for staff; and
- Voluntary severance packages (VSP) for certain low seniority staff.

II. Faculty Salaries

The 2025/26 faculty salary budget of \$109.0M is down \$2.2M from the prior year. Under the ABB model, the determination of the amount of budget allocated to faculty member positions fell to the Dean of each respective Faculty. Turnover of faculty positions would result in salary savings for Faculties as individuals who had reached full Professor status at the end of their careers are generally replaced by new pre-tenure Assistant Professors. The savings from this turnover could be reinvested in the Faculty and/or applied against their realignment or ABB transition obligations.

Under zero-based budgeting, a comprehensive faculty member position review was conducted to ensure that the faculty complement in each academic unit was appropriate considering enrolment trends, teaching needs, accreditation and other external factors. Budget 2025/26 fully funds all full-time pre-tenure and tenured faculty members. Where, based on the review, an unencumbered budget was required to increase faculty headcount, a set-aside was established for the cost of replacing positions required to achieve the target faculty levels. This allows the University to continue to grow and renew its faculty membership in strategic areas aligned with student interest and local industry demand. The Provost and Vice-President, Academic will lead the setting of criteria for deploying the set-aside funding.

Faculty renewal and investment is important for the University's commitment to advancing bold, impactful research, scholarship and creative activity. Under the leadership of the Vice-President, Research & Innovation, searches for Canada Research Chairs continue in key priority research areas for the institution including public health and the environment. The funding required to support these important investments is included in the set-aside funding described above.

III. Sessional and Overload Teaching Costs

Flexible teaching, including sessional and overloads complement permanent full-time faculty by bridging the gap between available teaching capacity and student demand. A sessional instructor is hired on

contract to teach a single class section, while overload teaching represents teaching by existing faculty above their required load.

The budget has been adjusted accordingly to \$7.8M, resulting in savings of \$1.5M versus the prior year budget. To help with the implementation of this lower budget, the Provost and Vice-President, Academic has implemented a policy limiting the number of small undergraduate classes (those with fewer than 12 students).

IV. Assistantships

Graduate and undergraduate teaching assistantships (GA/TAs) are budgeted at \$11.1M, down \$400K from prior year. The GA/TA needs of the University are variable depending on the number of enrolled students. Under the ABB model, base budget for GA/TA support was held within the Faculty units. Under zero-based budgeting, these funds will be held centrally and allocated annually to the Faculties based on an equitable allocation methodology.

V. Staff Salaries and Wages

Considerable effort has been made to decrease full- and part-time staffing costs while respecting UWindsor's people and collective agreements. The following initiatives have resulted in savings of more than \$8.7M in base staff salary budget:

- Comprehensive non-union compensation and position review and restructure;
- Consolidation and centralization of campus IT/AV technicians, communication and marketing, events, and advancement and alumni services;
- Development of a pilot secretarial pool in FAHSS;
- Implementation of ratio targets for secretarial support across all Faculties;
- Implementation of reduced administrative assistant support standards in non-faculty units;
- Reduction in internal mail distribution services;
- Centralization/systemization of course scheduling; and
- Creation of a "one stop" student hub for admissions, registrations, cashiers, and awards functions.

As with faculty positions under zero-based budgeting, all vacant staff positions have been reviewed, with budgets eliminated for those not essential to the above initiatives or UWindsor operations.

VI. Employee Benefits

Employee benefit costs are budgeted by employee group and benefit category as a percentage of salaries and wages. The blended benefit rate in 2025/26 is 20.6% of salaries and wages (prior year was 21.6%). Employee benefits can be broadly classified into three main areas:

1. Legislated Benefits (6.1%)
2. Negotiated Benefits (7.6%)
3. Pension Contributions (6.9%)

VII. Pension Plan Costs

Planning for pension plan contributions is continuous due to its volatile nature and significant cost. The Financial Services Regulatory Authority (FSRA) of Ontario requires tri-annual actuarial valuations. These actuarial valuations dictate contribution levels from both plan members and the University.

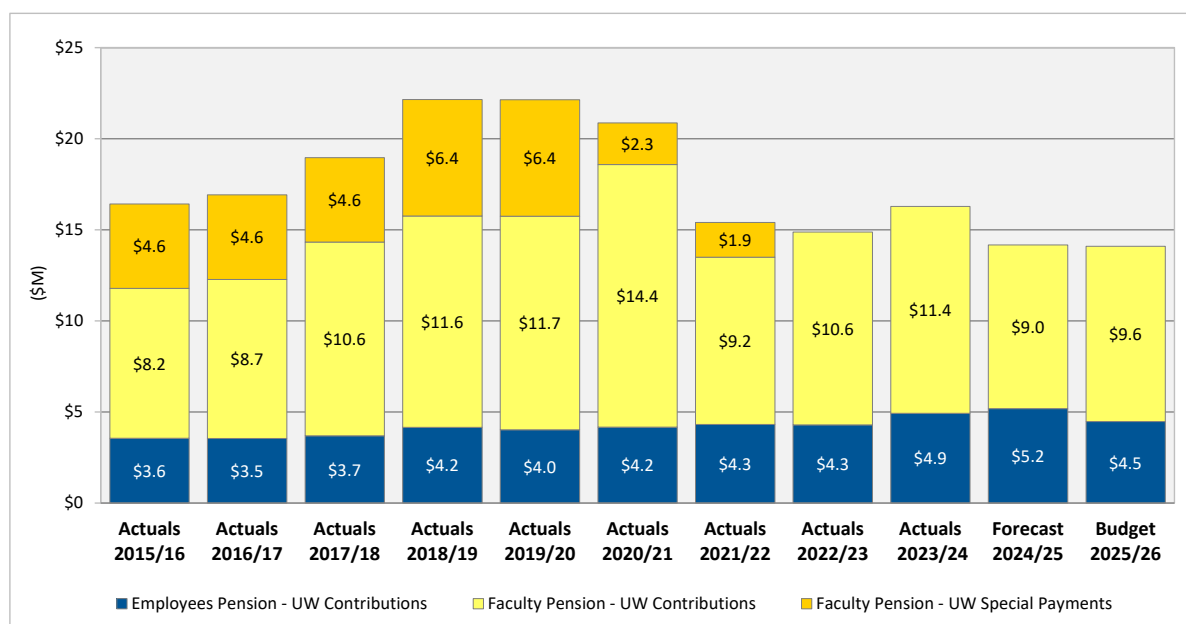
An elective valuation for the Faculty Plan was filed on July 1, 2023, and a valuation for the Employees' Plan is currently being filed as of July 1, 2024. The next required valuations are due on or before July 1, 2026, for the Faculty Plan and July 1, 2027, for the Employees' Plan.

As of the July 1, 2024, valuation, the Employees' Plan is showing a going concern surplus (115%) and a solvency surplus (114%). Contributions to the plan are shared evenly between the Plan membership and the University. The total budgeted cost of the Employees' Plan (current service costs) for the University in 2025/26 is \$4.5M.

The Faculty Plan is a hybrid plan comprised of a Money Purchase Plan (MPP) and the Minimum Guaranteed Benefit (MGB). Contributions to the MPP component for the Faculty Plan are currently 9% of pensionable earnings for plan members and 6% for UWindsor, subject to Income Tax Act annual contribution limits. UWindsor is solely responsible for funding the MGB liability of 3.3% of earnings, which represents the amount paid to ensure pensions are at the defined benefit level as prescribed in the Plan. The total budgeted cost of the Faculty Plan (current service cost) for the University for 2025/26 is \$9.6M.

As of the July 1, 2023, valuation, the Faculty Plan has a going concern surplus (102%) and a solvency surplus (151%). Thus, the earliest the Faculty Plan would have to make special contributions to fund a going concern deficit would be July 2027.

Chart 17: UWindsor Pension Contributions (Employees' and Faculty Plans) (in \$M)



VIII. Pension Stabilization Reserve

Pension plan valuations can fluctuate over time, and the risk of future special payments remains. When Faculty Plan pension special payments ended during fiscal 2021/22, UWindsor established a Pension Sustainability Reserve. With both plans not requiring special payments and following a review with the Plan's actuaries, administration is reducing the Pension Stabilization Reserve base budget to \$500K in fiscal 2025/26. This level of Pension Stabilization base budget, combined with the accrued Employee Benefits Reserves, will help ensure there is sufficient funding to manage special payments should they return to historically high levels.

IX. Other Operating Costs

All other UWindsor operating expenditures, net of cost recoveries, and transfers from other funds, make up 24.8% of the operating budget, totaling at \$80.5M -- down \$0.8M (-1.0%) versus the prior year.

These costs can be divided into the following categories:

- Infrastructure obligations
- Discretionary spending

Infrastructure Obligations

Infrastructure obligations include bargained costs other than employee benefits (e.g. professional development funds), scholarships, library resources, institutional memberships, ITS software and system licenses, debt financing, insurance premiums, legal fees, municipal taxes, utilities, property maintenance and repairs, and fleet costs, among others.

All budgets for infrastructure obligations have been scrutinized to ensure funding accurately reflects the forecasted spend based on a historical analysis of the previous 5-year spending patterns. It is notable that the scholarship budget, despite the decline in enrolment and operating budget challenges, continues to grow year-over-year.

Discretionary Spending

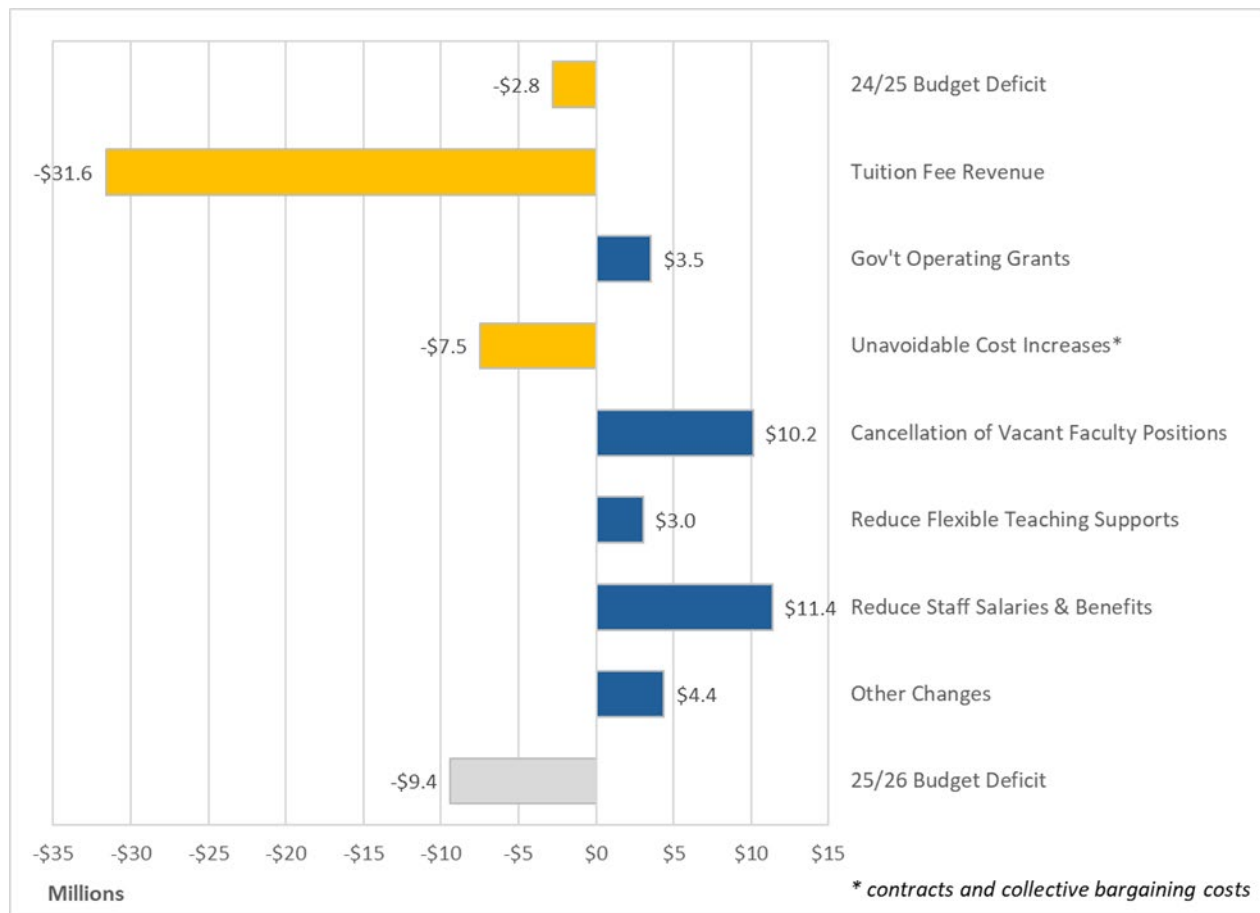
Discretionary spending is the most flexible part of UWindsor's expenditure budget, covering office supplies, printing, lab supplies, travel, events, equipment, and PCs and software, among other things.

For 2025/26, all discretionary budgets have been reset by first consolidating the funding and then reallocating using meaningful activity drivers. For example, the budget allocated for office supplies to each department has been determined by considering how many employees work in the department.

X. Impact of Efficiency Changes

The following chart provides a general overview of how identified and implemented budget balancing activities have contributed to mitigating the budget deficit for 2025/26.

Chart 18: Base Budget Variance Analysis (in \$M)



2. OPERATING EXPENDITURES BY OPERATIONAL DIVISION

The previous section analyzed operating expenditures by type (or category). Expenditures can also be examined by operational division, distinguishing between the direct costs of academic delivery and shared service costs that support academic and research activities. The diagrams below provide the 2025/26 budget by Faculty and by shared service unit.

Chart 19: 2025/26 Direct Cost of Academic Delivery by Faculty (in \$M)

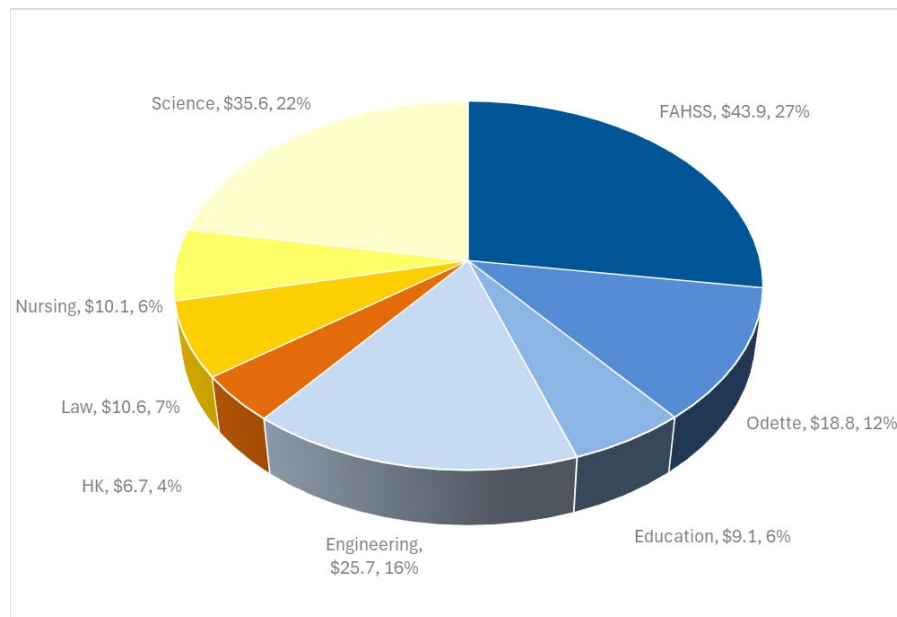
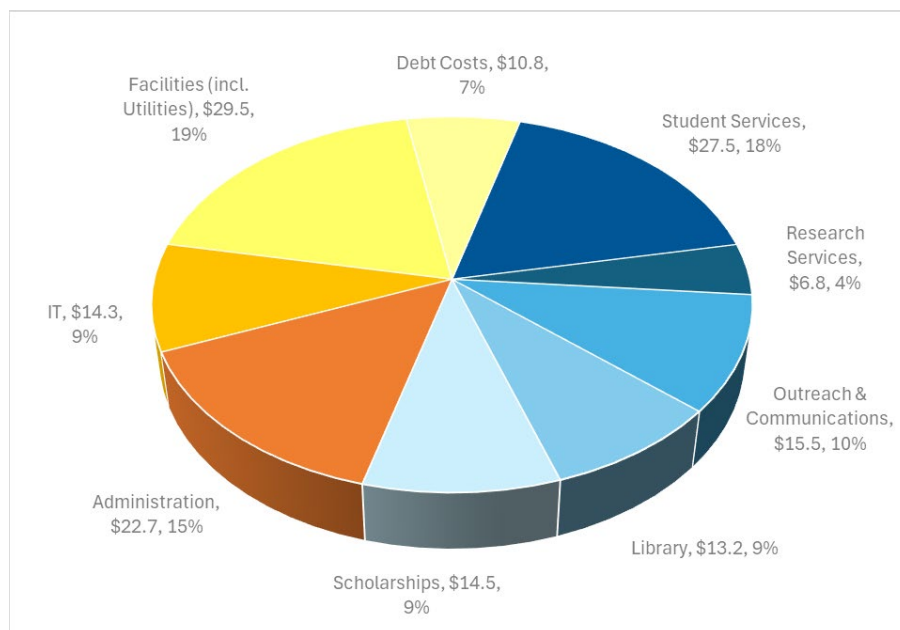


Chart 20: 2025/26 Shared Service Unit Budgets (in \$M)



3. STRATEGIC INVESTMENT & RESERVE FUNDS

An important component of long-term financial sustainability planning for any organization is allocating resources in support of institutional strategic initiatives and establishing funds to mitigate institutional risk. UWindsor's strategic investments and reserves are established for this purpose, enabling the institution to execute key initiatives.

The table below provides a year-over-year comparison of UWindsor Strategic Investment and Reserve Funds held in the Operating Budget.

Table 3: Strategic Investment and Reserve Funds (in \$000s)

Fund Name	2024/25 Budget	2025/26 Budget	Variance
<i>Strategic Investment Funds</i>			
Strategic Priority Fund	\$2,000	\$2,000	-
Strategic Research Activity Fund	998	998	-
Deferred Maintenance Fund	2,000	1,500	-\$500
Environmental Sustainability Small Projects Fund	100	75	-25
	<u>\$5,098</u>	<u>\$5,098</u>	<u>-\$525</u>
<i>Reserve Funds</i>			
For the Future Fund	\$3,300	\$3,000	-\$300
Pension Stabilization Fund	800	500	-300
Energy Sustainability Reserve	1,800	1,500	-300
SMA3 Protection Reserve	100	-	-100
	<u>\$6,000</u>	<u>\$5,000</u>	<u>-\$1,000</u>
<i>Total Investment & Reserve Funds</i>	<u>\$11,098</u>	<u>\$9,573</u>	<u>-\$1,525</u>

I. Strategic Investment Funds

Strategic Priority Fund

The Strategic Priority Fund (SPF) is budgeted at \$2M in 2025/26, consistent with the prior year, and will be deployed to support initiatives that align with *Aspire*. Many initiatives are planned which align with financial sustainability and Foundational Commitments through *Aspire*. Examples include:

Foundational Commitments

- An Institutional Lead on AI will be named in Spring 2025, with responsibility for both taking advantage of opportunities and mitigating the institutional risks associated with AI.
- A number of new social collision spaces are set to open in 2025/26, including a refreshed first floor of the Leddy Library, and Sunset House – a gathering place for retirees, and a cornerstone to our Age Friendly Campus initiative.
- The President has called for the Rapid Response Taskforce (an office of quality improvement and innovation) to remain in place for at least two years to support the campus with process improvements and efficiencies and related change management.
- *UWindsor Leader*, a comprehensive suite of professional development opportunities, have been launched as a way to complement and reinforce the institution's Leadership Development Framework and ensure our leaders are equipped to succeed.

Strategic Priorities

- The Faculty of Engineering is exploring the opportunity to launch a Bachelor of Technology and Sustainability, offering prospective students an incredible opportunity to learn in this high

demand area, and aligning with the institution's Sustainability Framework (Fostering an Environmentally Sustainable Campus)

- The Faculty of Science is piloting the deployment of a Canadian-made AI tutoring and learning assistant tool to support learners in Chemistry and Biochemistry (Teaching, Learning and Student Experience)
- The University is launching a community oriented Downtown Campus Revitalization plan founded on partnerships. In September 2025, the University will formally launch its strategic partnership with the YMCA of Southwestern Ontario including their co-location in 300 Ouellette Ave. Further work is underway under the alternative revenues and real estate to expand community partnership in this manner (Community Engagement).
- The University has signed an MOU with the Foundation for Educational Exchange between Canada and the United States to established Fulbright Canada Research Chairs at UWindsor. This opportunity is an important catalyst for continued research partnership between our two nations (Research, Scholarship and Creative Activity).
- A comprehensive project is underway to re-imagine the University's complaints processes such that complaints can be easily triaged and referred, and where services to mediate, coach and de-escalate situations without recourse to a formal process are available (Equity, Diversity, Inclusion).

Strategic Research Activity Fund

Under the purview of the Vice-President, Research and Innovation, the Strategic Research Activity Fund was established when UWindsor implemented the ABB model. It accounts for approximately 30% of the Federal Research Support Funding received from the government and is consistent with prior year funding. In addition to these centrally managed research activity funds, each Faculty receives a percentage of the indirect research incentive grant, supporting research activities and capacity building in the Faculties.

Deferred Maintenance Fund

Ongoing improvements and maintenance of existing buildings mitigates financial and safety risk and is a key element of the student experience. The 2025/26 budget includes \$1.5M, down from \$2M last year, to address deferred maintenance on campus.

Environmental Sustainability Small Projects Fund

While drafting and achieving the institution's carbon neutrality goals is primarily work that is funded by the institution's Capital Budget, it is recognized that small, grass roots projects happening across campus that support our environmental sustainability are also high value in the fight against climate change. This Fund provides a small budget to the Sustainability Steering Committee for small projects.

II. Reserve Funds

For the Future Fund

As has been customary in the years since the COVID-19 pandemic, the University maintains a base reserve fund equal to approximately 1% of total revenues. In 2025/26, the For the Future Fund is budgeted at \$3M, down from \$3.3M last year.

Pension Stabilization Reserve

The Pension Stabilization Reserve is explained in the Operating Expenditure section above.

Energy Sustainability Reserve

When considering future institutional risk, it is important to reflect on the impacts of climate change and government energy regulation. To address this, the operating budget maintains a base Energy Sustainability Reserve of \$1.5M, down from \$1.8M last year, to mitigate potential future increases in energy costs. This reserve is available in the short-term to fund campus sustainability initiatives, including matching government funding for capital or repair projects, and can return to the utilities base budget if rates increase unexpectedly. UWindsor will continue to monitor government policy and energy costs, adjusting the reserve as needed.

V. BUDGET IMPLEMENTATION CONSIDERATIONS

1. MANAGING ONE-TIME COSTS

Significant work has been done to identify cost savings opportunities, which have been incorporated into the 2025/26 operating budget to reduce the base budget deficit. While many of these strategies will set the institution on a path toward financial sustainability by effectively lowering the base budget, they come with one-time costs related to severance, bumping, wage and benefit protections, implementation, and more.

UWindsor will be required to draw down its reserve funding to manage these one-time costs during the next several years, making the institution more financially vulnerable.

2. GOVERNMENT ADVOCACY AND PLANNING

The University has benefited greatly from the one-time funding extended by MCURES through the PSESF and the EAF, both in Budget 2024/25 and Budget 2025/26. While the province's future policy decisions remain uncertain, the University acknowledges that any one-time monies granted by the province will be assigned first to the in-year deficit, then to covering the costs of implementing this budget (including retirement incentive programs), and then directly to students through scholarships, bursaries, work opportunities, and additional academic opportunities and supports. Should base funding become available, it will be applied to mitigate the University's base budget deficit.

VI. CONCLUSION

UWindsor is confronting unprecedented challenges in higher education, shaped by socioeconomic forces beyond our influence but requiring our stewardship.

The preparation of the 2025/26 operating budget has been unlike any other, from overcoming a \$14M tuition shortfall last fiscal year to facing a budget gap exceeding \$30M. The entire campus community should take pride in having supported the mitigation of this forecasted deficit to just over \$9M, with \$4.6M (1.4% of the budget) of that amount not offset by the strategic use of one-time PSESF monies (see Appendix A).

Achieving this result required extensive efforts to reduce costs amid limited revenue opportunities and shifting enrolment patterns, with changes affecting staffing, services, and operations.

As sector pressures persist, this operating budget is not an end, but a beginning. It marks a new era where we must reimagine UWindsor, making strategic choices that are both fiscally responsible and progressive.

APPENDIX A: 2025/26 OPERATING BUDGET

	2024/25 RECLASSIFIED BUDGET (\$000s)	2025/26 PROPOSED BUDGET (\$000s)	% OF TOTAL EXPENSE BUDGET	\$ INCREASE/ (DECREASE) TO 2024/25 (\$000s)	% INCREASE/ (DECREASE) TO 2024/25
OPERATING REVENUE					
Student Academic Fees	\$ 226,721	\$ 195,121	60.1%	\$ (31,600)	(13.9%)
Less: Enrolment Contingency Reserve	(2,000)	(2,000)	(0.6%)	-	0.0%
Student Incidental Fees	9,158	9,555	2.9%	397	4.3%
Government Grant - Provincial	96,657	100,118	30.8%	3,460	3.6%
Government Grant - Federal	3,550	3,639	1.1%	89	2.5%
Investment Income	4,200	4,950	1.5%	750	17.9%
Other Revenue	3,528	4,080	1.3%	552	15.6%
TOTAL OPERATING REVENUE	\$ 341,814	\$ 315,463	97.1%	\$ (26,352)	(7.7%)
OPERATING EXPENDITURES					
Faculty Expenditures	\$ 171,148	\$ 160,446	49.4%	\$ (10,702)	(6.3%)
Research Services	7,356	6,843	2.1%	(513)	(7.0%)
Outreach & Communications	14,231	15,506	4.8%	1,275	9.0%
Academic & Student Services	29,771	27,455	8.5%	(2,316)	(7.8%)
Library	14,530	13,212	4.1%	(1,318)	(9.1%)
Scholarships	14,352	14,480	4.5%	128	0.9%
Administration	24,840	22,690	7.0%	(2,151)	(8.7%)
Information Technology	14,151	14,316	4.4%	165	1.2%
Facility Costs (including Utilities)	32,351	29,547	9.1%	(2,804)	(8.7%)
Debt Costs	10,779	10,779	3.3%	0	0.0%
<i>Subtotal Base Operating Expenditures</i>	\$ 333,509	\$ 315,273	97.1%	\$ (18,236)	(5.5%)
STRATEGIC INVESTMENT & RESERVE FUNDS					
Strategic Investment Funds	\$ 5,098	\$ 4,573	1.4%	\$ (525)	(10.3%)
Reserve Funds	6,000	5,000	1.5%	(1,000)	(16.7%)
<i>Subtotal Strategic Investment & Reserve Funds</i>	\$ 11,098	\$ 9,573	2.9%	\$ (1,525)	(13.7%)
TOTAL EXPENDITURES	\$ 344,607	\$ 324,846	100.0%	\$ (19,761)	(5.7%)
BASE OPERATING POSITION	\$ (2,792)	\$ (9,383)	(2.9%)	\$ (6,591)	236.1%
<i>Postsecondary Education Sustainability Fund</i>	2,792	4,710	1.4%	1,918	68.7%
OPERATING BUDGET SURPLUS/(DEFICIT)	\$ 0	\$ (4,673)	(1.4%)	\$ (4,673)	100.0%

APPENDIX B: 2025/26 PROVINCIAL GRANTS

	2024/25 RECLASSIFIED BUDGET (\$000s)	2025/26 PROPOSED BUDGET (\$000s)	% OF TOTAL EXPENSE BUDGET	\$ INCREASE/ (DECREASE) TO 2024/25 (\$000s)	% INCREASE/ (DECREASE) TO 2024/25
PROVINCIAL GRANT					
Core Operating Grant (COG)	\$ 31,238	\$ 29,017	8.9%	\$ (2,221)	(7.1%)
Performance (Differentiation) Grant	61,840	64,969	20.0%	3,129	5.1%
Sub-Total	\$ 93,079	\$ 93,987	28.9%	\$ 908	1.0%
Special Purpose Grants	\$ 1,523	\$ 2,346	0.7%	\$ 823	54.1%
Collaborative Nursing	4,844	5,590	1.7%	746	15.4%
Other Provincial Grants	372	400	0.1%	28	7.5%
International Student Recovery	(3,160)	(2,205)	(0.7%)	955	30.2%
TOTAL BASE PROVINCIAL OPERATING GRANTS	\$ 96,657	\$ 100,118	30.8%	\$ 3,460	3.6%
Postsecondary Education Sustainability Fund*	2,792	4,710	1.4%	1,918	68.7%
TOTAL PROVINCIAL FUNDING	\$ 99,449	\$ 104,828	32.3%	\$ 6,362	6.4%

APPENDIX C: 2025/26 “SHADOW” ABB FACULTY NET POSITION

	Faculty of Arts, Humanities & Social Sciences	Odette School of Business	Faculty of Education	Faculty of Engineering	Faculty of Human Kinetics	Windsor Law	Faculty of Nursing	Faculty of Science
	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)
OPERATING REVENUE								
Student Fees	\$ 32,316	\$ 29,500	\$ 8,893	\$ 40,805	\$ 5,711	\$ 16,721	\$ 8,333	\$ 53,962
Government Operating Grant	29,840	8,003	7,078	13,503	6,585	4,794	9,133	21,878
Other Revenue	657	269	1,025	638	28	184	8	1,441
TOTAL BUDGETED REVENUE	\$ 62,813	\$ 37,772	\$ 16,996	\$ 54,946	\$ 12,324	\$ 21,699	\$ 17,474	\$ 77,281
OPERATING EXPENDITURES								
Direct Faculty Expenses	\$ 42,332	\$ 19,090	\$ 10,095	\$ 27,163	\$ 6,460	\$ 10,610	\$ 10,035	\$ 35,363
Other Direct Expenses	544	946	200	3,330	49	1,262	15	4,998
Allocation of Shared Service Cost Pools	29,234	13,156	6,715	33,700	5,339	5,137	6,296	35,216
Initial Contribution to University Fund	707	427	188	656	149	247	197	833
TOTAL BUDGETED EXPENDITURES	\$ 72,817	\$ 33,619	\$ 17,198	\$ 64,849	\$ 11,997	\$ 17,256	\$ 16,543	\$ 76,410
ABB NET POSITION	\$ (10,004)	\$ 4,153	\$ (202)	\$ (9,903)	\$ 327	\$ 4,443	\$ 931	\$ 871

University of Windsor
Board of Governors

*4.8.2: **Procurement Policy – Revision**

Item for: **Approval**

Forwarded by: **Board Resource Allocation Committee**

MOTION: **That the proposed updates to the University’s Procurement Policy, incorporating the Procurement Restriction Policy Addendum, be approved.**

Rationale:

- Government directives restricting procurement from the US necessitate changes to the policy.
- See attached memo titled “Update to Procurement Policy: Procurement Restriction Policy” dated April 15, 2025.



Finance

401 Sunset Avenue, Windsor
Ontario, Canada N9B 3P4
www.uwindsor.ca/finance

To: Board of Governors

From: Rachel McRae, Controller
Ana Jain, Procurement Manager

Date: April 15, 2025

Subject: Update to Procurement Policy: Procurement Restriction Policy

Background

On April 4, 2025, the Government of Ontario enacted the **Procurement Restriction Policy** under the authority of the *Broader Public Sector Accountability Act* and the *Management Board of Cabinet Act*. This policy prohibits Ontario public sector entities, including universities, from entering into new procurement agreements for goods and services with **U.S. businesses**, effective immediately.

As a designated Broader Public Sector (BPS) organization, the University is required to implement this policy to ensure compliance with provincial legislation.

In response, the University of Windsor is proposing an addendum to its Procurement Policy to comply with this legislative requirement. The addendum will apply to all new competitive and non-competitive procurement processes and includes the following key measures:

- Eligibility screening of vendors to identify U.S. businesses as defined in the policy;
- Updated language in procurement documents to reflect compliance requirements;
- A defined exception process, to be applied only where a U.S. business is the sole viable source, and the procurement cannot be delayed due to health or safety risks.

The University will begin implementing this addendum following Board approval in consultation with internal stakeholders, COU and other colleagues around the province. Particular attention will be given to minimizing operational impact and ensuring business continuity where allowable exceptions apply.

More information about the provincial policy can be found here: <https://www.ontario.ca/page/procurement-restriction-policy>.

Please find attached a copy of the **Procurement Policy Addendum: Procurement Restriction Policy – U.S. Businesses** for your review and approval.

Procurement Policy Addendum: Procurement Restriction Policy – U.S. Businesses

Applicable Policy Number: FIN-PUR-1008 001

Established: TBA

Approved by: Board of Governors

Approval Date: TBA

1. Purpose

This addendum outlines the University's obligations under the Province of Ontario's Procurement Restriction Policy, issued by the Management Board of Cabinet, and applicable to all designated Broader Public Sector (BPS) organizations. This Policy restricts the procurement of goods and services from U.S. businesses, except under strictly defined circumstances.

More information on the Procurement Restriction Policy can be found on the Ministry's website: <https://www.ontario.ca/page/procurement-restriction-policy>.

2. Scope

This addendum applies to all University procurement activities involving goods or services, regardless of value or procurement method (e.g., open competitive, invitational, non-competitive), that are initiated on or after April 4, 2025.

3. Policy Requirements

In accordance with the Procurement Restriction Policy:

- The University must exclude U.S. businesses from participating in all new procurement opportunities.
- A U.S. business is defined as a supplier, manufacturer, or distributor that:
 - Has its headquarters or main office located in the United States; and
 - Employs fewer than 250 full-time employees in Canada at the time of the procurement.
 - This also includes Canadian subsidiaries controlled by U.S.-based parent companies.

4. Procurement Thresholds and Competitive Procurement Requirements with US Restrictions

Total Procurement Value (in CDN, excluding taxes)	Method of Purchase	Application of U.S. Procurement Restriction Policy
Up to \$5,000	UW Purchasing Card; Invoice; or Purchase Order <i>(Only if required)</i>	Purchasers must exclude vendors that meet the U.S. business definition, even when competitive quotes are not required.

Total Procurement Value (in CDN, excluding taxes)	Method of Purchase	Application of U.S. Procurement Restriction Policy
\$5,000 to \$15,000	Purchase Order	At least one written quote required. Suppliers must self-declare eligibility; Procurement must exclude U.S. vendors from quote requests.
\$15,001 to \$121,200	Purchase Order	Minimum of three written competitive quotes required. U.S. businesses must not be invited. Bidders must declare their eligibility.
Over \$121,200	Purchase Order	Open competitive process. Bidders must declare non-U.S. business status. U.S. businesses must be disqualified per the Policy.

5. Exemptions

Procurement from a U.S. business is **only permitted** if both of the following conditions are met:

1. The U.S. business is the **only viable source**, and
2. The procurement **cannot be delayed** (e.g., due to health, safety, or business continuity risks).

All exceptions require:

- Submission of a [Procurement Rationale Report Form \(PRRF\)](#)
- Business case with rationale and market validation
- Written approval from the Vice-President, Finance & Operations, or their delegate.
 - All required approval thresholds outlined in the University's Procurement Policy remain in effect; however, any exception to the U.S. Procurement Restriction Policy must also receive additional approval from the Vice-President, Finance & Operations.
- Notification to Supply Ontario of the final decision

6. Policy Precedence

In the event of any conflict between the Procurement Restriction Policy and the University's existing purchasing policy or procedures, the Provincial Policy prevails to the extent of the conflict.

7. Policy Recission

In the event that the Provincial Policy is rescinded, this Procurement Restriction Policy shall be automatically rescinded on the next business day following the University's receipt of notice. Administration shall be empowered to establish any necessary transition procedures to address same.