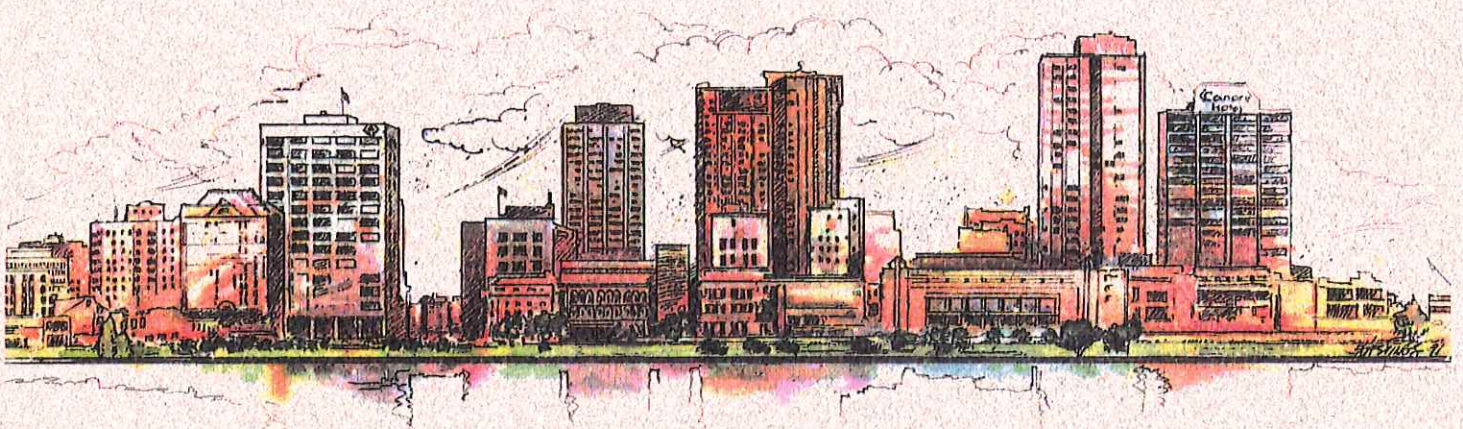




# ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 1991



THE CITY OF WINDSOR  
ONTARIO, CANADA



**THE CORPORATION OF THE CITY OF WINDSOR**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 1991**

***Windsor, Ontario, Canada***

***Prepared by the Finance Department***



**Recycled Paper**



# THE CITY OF WINDSOR

*Annual Financial Report  
For The Fiscal Year Ended December 31, 1991*

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**THE CITY OF WINDSOR**

***Annual Financial Report  
For The Fiscal Year Ended December 31, 1991***

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THE CORPORATION OF THE  
**CITY OF WINDSOR**



C. W. (CHUCK) WILLS, C.G.A.  
COMMISSIONER OF FINANCE AND TREASURER

G. S. PINSONNEAULT, C.A.  
CITY COMPTROLLER

FINANCE DEPARTMENT

ROOM 100, CITY HALL  
P.O. BOX 1607  
WINDSOR, ONTARIO  
N9A 6S1

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FOR ENQUIRIES CALL

**(519) 255-6234**

*May 31, 1992*

*His Worship Mayor Michael Hurst  
and Members of Council of the  
City of Windsor*

*Your Worship and Members of Council:*

*It is my pleasure to submit the  
City of Windsor's 1991 Annual  
Financial Report, in accordance  
with section 83 of the Municipal  
Act, and to comment on the fiscal  
year, as well as to review the  
City's overall financial position.*

*The enclosed financial information  
is presented on a consolidated  
basis. I draw your attention to  
Note 1 of the Notes To The  
Consolidated Financial Statements;  
this note, among other things,  
identifies the consolidated  
entities and describes the City's  
relationship with other local  
Boards.*

*The preparation and presentation  
of the financial statements,  
statistics and other financial  
information contained in this  
annual report is the  
responsibility of the management  
of the City of Windsor. The City  
maintains a system of internal*

*controls, including an internal  
audit function, designed to  
safeguard assets and ensure the  
timeliness, completeness and  
accuracy of the financial records.  
While all systems of internal  
control have inherent limitations,  
I believe that our system  
achieves the above noted goals  
efficiently and effectively.*

*Council appointed the national  
accounting firm of KPMG Peat  
Marwick Thorne to perform an  
independent audit of the City's  
1991 financial statements; their  
reports to you are included  
herein. Council has also appointed  
an audit committee. Among it's  
main functions are the review of  
both the external and internal  
auditors' audit plan, the review  
of the financial statements, and  
ensuring that corrective action is  
taken for any control weaknesses  
identified by the auditors.*



*In 1991 the City of Windsor, like nearly all Canadian municipalities, was confronted with difficult fiscal challenges: rising welfare costs; the introduction of the goods and services tax; substantial increases in statutory benefits such as unemployment insurance contributions; escalating waste management fees; and growing costs for statutory services over which council has little control (e.g., Police Services).*

*This was the financial environment which confronted us as the 1991 budget process began in the fall of 1990 with the departmental submissions. In early 1991, the Budget Review Committee presented it's recommended budget to Council. After several weeks of Council deliberations, a final budget was approved. This budget struck a balance between the need to minimize the millrate increase with the need to maintain service levels. In addition Council was able to proceed with a number of projects in the City's Long Range Capital Plan by taking full advantage of available subsidies from senior levels of government, thereby leveraging available City funds to the fullest extent. I believe that the City was able to successfully overcome the above noted challenges due in large part to the sound financial policies adopted by Council in recent years.*

*City Council's Fiscal Fitness policy, which was adopted in 1990, underwent it's first test during the 1991 budget deliberations. A key provision of the policy is*

*that the overall millrate increase in 1991 and future years be kept to a minimum, but in any case not to exceed a rate of 1% below the rate of inflation of the prior year. After some of the most challenging budget deliberations in recent history, City Council approved a 1991 budget requiring a millrate increase of 3.8%, thereby meeting the goals of the policy.*

*The Debt Reduction policy, established by council in 1984, has significantly reduced our net outstanding long term debt from a high of \$100.5 million in 1985, to \$51.8 million in 1991, with a projected debt for the year 2000 of \$26 million. Yet, the City has, during this same period successfully funded a substantial increase in the Capital Works Program including such major projects as the expansion of the Cleary Cultural and Convention Centre, the Little River Pollution Control Facility, and the completion of the E.C. Row Expressway. A substantial portion of the financing for these projects has been made available from savings in annual debt repayments.*

*Furthermore, in order to help meet future uncertainties, City Council established in 1991 a Millrate Stabilization Reserve Fund. The new policy directs that any surplus funds from winter control operations and/or general welfare direct assistance costs be transferred annually to this reserve fund, except where such a transfer would cause an overall*

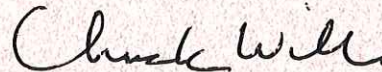


*City deficit. In 1991 the contribution to this reserve fund amounted to \$410,000.*

*Some of the financial highlights of the 1991 fiscal year were: a consolidated operating surplus of \$205,000; an increase in the balance of reserves and reserve funds from \$23.9 million to \$27.3 million; the excellent performance of the Windsor-Detroit Tunnel, which completed its first full year of operation since the City took over ownership of the Canadian side; and the upgrading to the "A" category of the City's credit rating by the Canadian Bond Rating Service.*

*All of these highlights bode well for the financial future of the Corporation. In particular, the credit rating upgrade is an indication that the financial community endorses fully the financial policies instituted by Council. It is, as well, an impressive vote of confidence for the future prospects of the Windsor economy, particularly as it came in the midst of a national economic recession.*

*As you are aware, in 1992 the City celebrates its 100th anniversary. In my opinion the next few years will continue to present financial challenges to municipalities in general, and the City of Windsor in particular. Major projects such as the riverfront lands development, pollution control facilities upgrades, the civic square development, as well as increases in general operating costs will put a strain on the City's finances at a time when announced provincial unconditional grants are likely to be increasing at a rate lower than that of inflation. However, I believe that the above noted policies in conjunction with the expected upturn in the national and local economies, will enable the Corporation to weather the current economic problems and meet the challenges that it faces as it embarks upon its second century.*



*C.W. Wills, C.G.A.  
Commissioner of Finance  
and Treasurer*



## *The City of Windsor*

*Members of Council  
1991 - 1994*

### *MAYOR*

*MICHAEL HURST*

### *COUNCILLORS*

*Peter Carlesimo  
David Cassivi  
Dwight Duncan  
Donna Gamble  
Rick Limoges*

*Tom Porter  
Thomas Toth  
Margaret Williams  
Tom Wilson  
Sheila Wisdom*

*Members of Council  
1988 - 1991*

### *MAYOR*

*JOHN MILLSON*

### *COUNCILLORS*

*Peter Carlesimo  
David Cassivi  
Dwight Duncan  
Donna Gamble  
Michael Hurst*

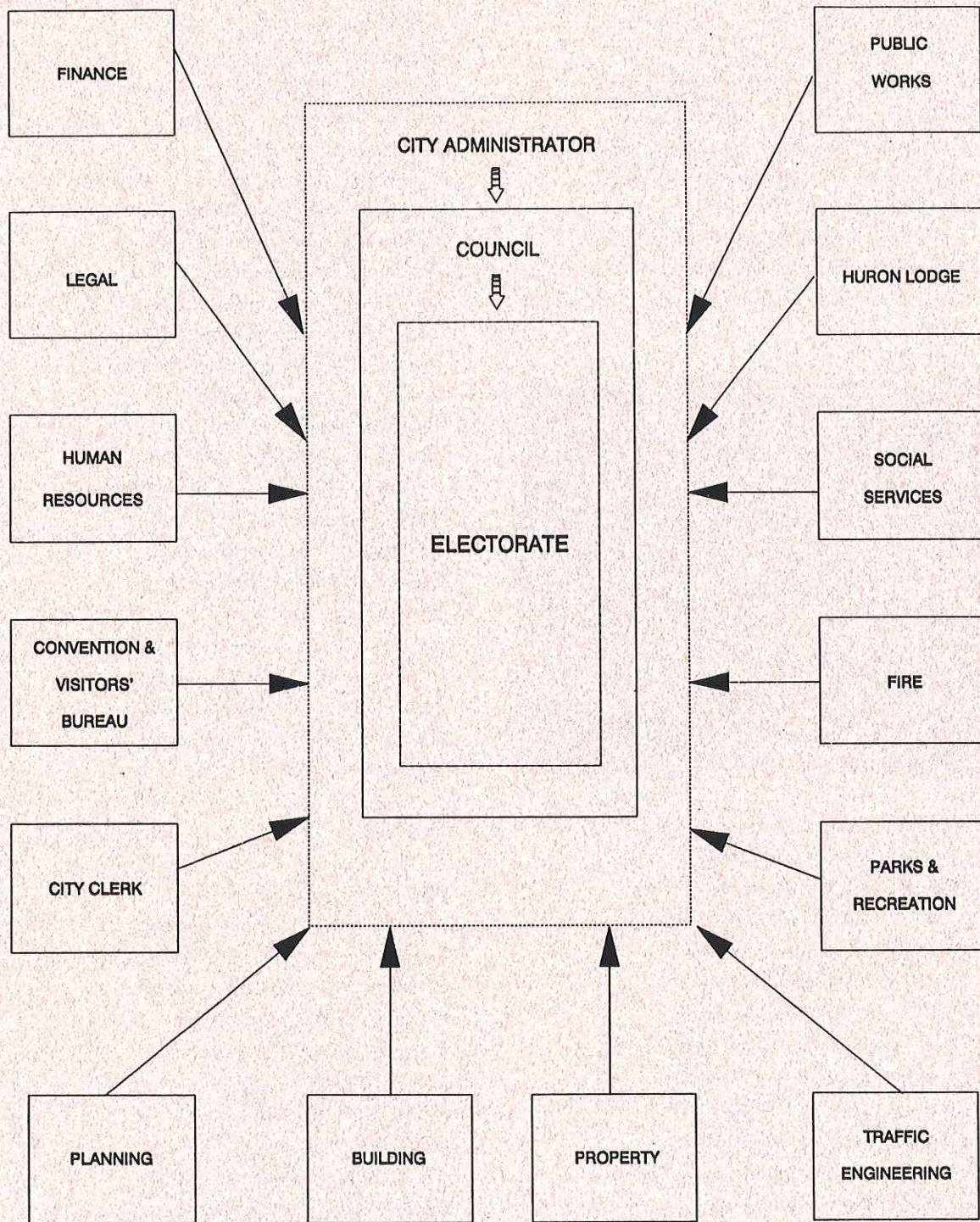
*Rick Limoges  
Tom Porter  
Thomas Toth  
Tom Wilson  
Sheila Wisdom*

*In our system of local government, the Mayor and ten Councillors provide the legislative and policy setting functions. Elections take place every three years with the new Mayor and Council taking office as of December first. The Mayor is elected based on a majority vote city wide; two Councillors are elected to represent each of the five City wards.*

*The City Administrator, as the Chief Administrative Officer of the Corporation, is responsible to Council for managing the City's affairs.*



# CITY OF WINDSOR - ORGANIZATION STRUCTURE





## CITY OF WINDSOR, AT A GLANCE

### Location

*Windsor is strategically located at the crossroads of two nations, across the river from Detroit, and is one of the busiest and most important Canada-United States gateways. Indeed, one-third of all Canada-U.S. trade moves through the Windsor-Detroit gateway. More specifically, Windsor is in southwestern Ontario at the tip of the peninsula formed by Lake St. Clair, the Detroit River and Lake Erie.*



*Windsor is Canada's southernmost city and enjoys a mild climate with only minimal snowfalls. The surrounding Essex County area is one of the country's richest and most diversified agricultural districts. Farm output in Essex County exceeds that of any of the four Atlantic provinces. Major crops include corn, soybeans, wheat and a variety of fruits and vegetables. The area also supports the largest concentration of greenhouse products, including*

*hothouse flowers, outside of California.*

*The City is easy to reach thanks to Windsor's excellent transportation connections. Windsor is well served by road, rail, air and water. It is the western terminus of the MacDonald-Cartier Freeway (Highway 401) and three other provincial highways. With motor vehicle bridge and tunnel access to Detroit, Windsor is also plugged into the U.S. interstate highway system. Windsor is served by five major railways: Canadian National, Canadian Pacific, Norfolk and Western, CSX and Essex Terminal. Windsor airport, with an 8,000 foot main runway is served by Canadian Partner and Air Ontario scheduled flights and several additional airlines on a chartered basis. The Port of Windsor is on the Great Lakes/St. Lawrence Seaway System and has deepwater wharfage, bulk cargo and container handling facilities.*

### Description

*Statistically, Windsor is a city of approximately 200,000 people. It has a land area of 31,584 acres of which one-third is available for future urban development. Windsor is Canada's fifth largest industrial city with manufacturing output exceeding cities such as Calgary, Ottawa and London. The city is also an important metropolitan centre with excellent retail and financial*



outlets, numerous health care and recreational facilities and post secondary educational institutions including a university and a community college.

### *Economic History*

*Windsor has been a manufacturing centre for more than a century. The early industries - distilling, sugar refining and tobacco processing were based on local farm products. The economy began to diversify with the coming of the railway in the mid-1800's and the first foundry and varnish manufacturers were both in operation before 1880. Salt mining began in 1893 and motor vehicles were first manufactured here in 1904.*

*The next twenty-five years was a time of rapid industrial expansion in Windsor. The fledgling automotive industry grew quickly and many other U.S. industrial companies selected the Border Cities as their first foreign plant location. Windsor became a pharmaceutical production centre and, with the advent of Prohibition in the United States, alcoholic beverage production expanded substantially.*

*Windsor experienced the difficulties of the 1930's along with most of the rest of the world. But with the outbreak of World War II, the city's automotive and metalworking industry mobilized quickly as a major producer of war materials for the Allies. After the war, Windsor's plants reverted to peacetime production at*

*record levels. The rapid industrialization of the Toronto-Montreal corridor in the 1950's was somewhat at Windsor's expense as older, depreciated plants were abandoned for new locations close to or between Canada's two major market centres. This period was more than offset by the substantial growth that took place in Windsor in the 1960's as a result of the Canada-United States Automotive Products Agreement. The Auto Pact, as it is known, provides for limited free trade in new motor vehicles and parts and enables companies to rationalize their production on a continent-wide basis.*

*Windsor entered the 1970's with its reputation established as the Automotive Capital of Canada. Ford, Chrysler and General Motors are all represented with plants in the city and contribute substantially to the city's tax base. Many of the plants established during the past two decades have been a direct result of the need to supply the automotive industry in Canada and the United States with parts, tools and other related products and services.*

*Windsor carried its reputation as the automotive capital of Canada into the 1980's and continued to enhance its position late in the decade by attracting a significant number of advanced technology companies both in the metal working and plastics sectors. Metallic core technology, compression and blowmolding plants are among the most recent*



*innovations in plastics to complement Ford's "Unique in the World" casting techniques. In all, Chrysler, Ford and General Motors operate 11 major plants in Windsor.*

*As the importance of Windsor's location and market access has become more apparent, direct and foreign investment has diversified the local industrial base. Windsor is fast becoming an important centre for plastics, robotics and design engineering.*

*Two significant characteristics of Windsor's industry throughout its history have been the high degree of utilization of skilled workers and technological innovation. As a result, Windsor is and has been for many years, the most productive of Canada's top twelve manufacturing centres in terms of net output per worker. The future prospects are for sustained and substantial growth as Windsor continues to build on this technological and production base.*

#### *Twin Cities*

*Over the years, the following cities have been twinned with Windsor in order to promote social, cultural and economic ties: Coventry, England; Fujisawa, Japan; Granby, Quebec; Las Vueltas, El Salvador; Mannheim, Germany; Ohrid, Yugoslavia; St. Etienne, France; and Udine, Italy.*

#### *Dates to Remember*

- 1854 - Incorporation of Windsor as a Village*
- 1857 - Incorporation of Windsor as a Town*
- 1892 - Incorporation of Windsor as a City*
- 1935 - Amalgamation of the Border Cities of East Windsor, Walkerville, Windsor and Sandwich to form the enlarged City of Windsor*
- 1966 - Annexation of the Towns of Riverside and Ojibway and portions of the Townships of Sandwich East, Sandwich West and Sandwich South to the City of Windsor*
- 1992 - The City of Windsor celebrates its Centennial Year*

#### *Centennial Celebrations*

*The story of Windsor starts not with a bang, but with a whistle. Our town was placed on the map (and incorporated as a village) in 1854 when the Great Western Locomotives arrived, marking the Windsor-Detroit gateway as a primary commercial connection for much of North America. In 1890, the Canadian Pacific Railroad came to town, and, with the endless traffic of passenger, freight and rail ships, soon a brand new city would be off and running towards a brand new century! That historical event came in 1892 when Oscar E. Fleming, mayor of the town of Windsor, successfully led the drive to have Windsor incorporated as a city.... and in doing so, became the first mayor of the city.*

*In 1992 the City has planned a number of festivities in order to celebrate the 100th anniversary of this historic event. (for details see final page of this annual report).*



**CITY OF WINDSOR**  
**SERVICES PROVIDED BY CITY DEPARTMENTS**

**FINANCE DEPARTMENT**

*Department Head – Chuck Wills*

*The Finance Department is responsible for the overall financial management and stability of the City.*

*Specific functions include overall preparation and monitoring of the current and capital budgets; levying and collecting municipal taxes; administration of payroll; purchase of all goods and services; development and maintenance of financial systems; financial reporting; investing and safeguarding of the City's financial assets; and the provision of an internal audit function.*

*In addition to the above, the department provides reporting systems to the City of Windsor Housing Company Limited, the Windsor Non-Profit Housing Corporation, the Cleary International Centre, Roseland Golf and Curling Club Limited and the Windsor Tunnel Commission. The Commissioner of Finance is the Treasurer of these five entities.*

*All of the above noted services are provided through functional divisions of Budget and Administration, Accounting, Audit and Consulting Services, Information Services, Purchasing, and Revenue.*

**CITY CLERK'S DEPARTMENT**

*Department Head – Thomas Lynd*

*The City Clerk's primary duty is to record all resolutions, decisions and other proceedings of City Council. In addition,*

*the City Clerk's office provides secretarial services to approximately 40 committees, boards, commissions, and the Court of Revision. Related duties include duplication and distribution of Council and Committee agendas and minutes including notification to interested parties.*

*The Clerk's office conducts municipal elections pursuant to the Municipal Elections Act and undertakes required procedures under the Vital Statistics Act, the Marriage Act, the Change of Name Act and the Freedom of Information and Protection of Privacy Act.*

*The office of the City Clerk issues Trade, Business and Occupation licenses pursuant to Council by-laws as well as bingo and lottery licenses pursuant to Provincial regulations. The office executes all legal documents and certifies where required the accuracy of all municipal records.*

**LEGAL DEPARTMENT**

*Department Head – Al Kellerman*

*The Legal Department consists of the City Solicitor, Assistant City Solicitor, and three staff lawyers, together with five legal secretaries. The office performs a wide variety of legal services on behalf of the Council, Local Boards and Civic Administration.*

*The Office of the City Solicitor is primarily responsible for the preparation of legal opinions for the guidance of Council and the Administration. This office also represents the Corporation before the Courts and administrative*



**CITY OF WINDSOR**  
**SERVICES PROVIDED BY CITY DEPARTMENTS (continued)**

*tribunals, such as the Ontario Municipal Board. Some of the additional services performed are the preparation of by-laws, contracts, the conduct of real estate transactions, and the prosecution of contraventions of municipal by-laws.*

**HUMAN RESOURCES DEPARTMENT**

*Department Head - Archie Glajch*

*The Human Resources Department is responsible for service to all departments under the authority of the City Administrator on matters that pertain to salary and wage administration, recruitment, employment equity, official employment records, employee fringe benefits involving pensions, group life, health and dental, long term disability insurance benefits, worker's compensation, safety, labour relations, staff training and development, organizational analysis, job evaluation and general administrative programs of a personnel nature.*

*The Corporation of the City of Windsor offers exceptional employment opportunities and competitive salaries, benefits and working conditions.*

**THE CONVENTION & VISITORS BUREAU OF WINDSOR, ESSEX COUNTY AND PELEE ISLAND**

*Department Head - Sergio Grando*

*The objectives of the Convention & Visitors Bureau are to create and develop visitor markets by promoting Windsor, Essex County and Pelee Island as a viable destination for business, leisure and group travel. The Bureau's key functions*

*are to initiate and maintain programs that will serve to maximize the economic benefits of tourism. Although the Bureau is a department of the City of Windsor, its mandate includes the tourism promotion of Essex County and Pelee Island and as such receives an annual funding grant from both agencies.*

*The conventions and meeting business is a very important and significant component of the tourism industry. One of the Bureau's major responsibilities is the task of increasing the volume of activity in this highly lucrative market.*

*To this end, the Bureau is responsible for performing all convention sales and marketing functions on behalf of the Cleary International Centre. These include soliciting, negotiating, booking and confirming all long term (in excess of 12 months) conventions and business meetings.*

*Additionally the Bureau provides a wide range of services to convention groups and organizers. These include convention solicitation, bid presentations, convention planning, site visitations, spousal itinerary planning, host committee assistance and other like services that will ensure a successful convention and encourage repeat business. The Bureau has also developed an award winning Convention and Meeting Planner Guide, a complete meeting/facility/accommodation directory designed to provide the meeting planner/decision maker with all the technical data and services available in the area.*



**CITY OF WINDSOR**  
**SERVICES PROVIDED BY CITY DEPARTMENTS (continued)**

*The Convention & Visitors Bureau also operates a "store front" for leisure travel related inquiries handling in excess of 12,000 tourism requests annually. In response to these requests, the Bureau has developed five tourism oriented promotional brochures, from the very specific, such as our "Dining-Accommodation Guide" to the general as in our "Warm-Welcome" brochure.*

*These in-house publications along with over fifty (50) destination produced brochures totalling in excess of seven hundred and fifty thousand (750,000) pieces of promotional literature are distributed annually throughout Canada and the United States.*

**PLANNING DEPARTMENT**

*Department Head - Jon Atkins*

*As determined by City Council and the Planning Advisory Committee, the Planning Department's primary role is to undertake a planning program which will promote the orderly and economical development of the community, utilizing such planning tools as the Official Plan, zoning by-laws and site plan control.*

*For purposes of carrying out the City's planning program, the department is organized into three sections: Current Operations, Long Range, and Special Projects.*

*The Current Operations section is primarily responsible for the preparation and processing of reports to the Planning Advisory Committee and Council on current development concerns, including: applications*

*for amendments to the Official Plan and zoning by-laws; subdivision and condominium proposals; reporting on applications to the Committee of Adjustment and the Street and Alley Closing Committee; and representing the Department at the Committee meetings. The director of this section serves as secretary to the Planning Advisory Committee.*

*The Long Range section undertakes research and reports on matters related to the City's physical development policies contained in the Official Plan. In the recent past, housing and transportation policy issues have been updated. Environmental and economic development policies are being reviewed in the context of the Official Plan update. This section continues to be involved in the preparation of secondary plans for undeveloped areas of the municipality. It also evaluates and processes both residential and industrial plans of subdivision.*

*The Special Projects section has primary responsibility for the processing of site plan control applications including field surveys, negotiations with developers, reports to Council and follow-up. The Section is also required to undertake and/or participate in special projects where the emphasis is on design. Examples of these types of projects include: CN Riverfront Lands Development, Ouellette Avenue Corridor, Walker Road Beautification, A Plan for the Central Planning District(downtown core) and the Civic Square Urban Design Study. Additionally, this section also provides professional advice and assistance to the Windsor Architectural Conservation Advisory Committee through the Staff Heritage Planner.*



**CITY OF WINDSOR**  
**SERVICES PROVIDED BY CITY DEPARTMENTS (continued)**

**BUILDING DEPARTMENT**

*Department Head - Ed Link*

*The Building Department is responsible for the enforcement of the Building Code and regulatory by-laws governing building, heating, plumbing, signs and zoning. In fulfilling their responsibilities, the department must scrutinize buildings and structural drawings for structural and fire safety and assure that heating, plumbing and drainage for them are in compliance with related by-laws.*

*The Building Department's mandate is to ensure that all construction complies with legislated standards; ensure orderly development and protect the rights of property owners by enforcing the regulations respecting land use and development; enforce legislation regarding the maintenance of property; assist the public in the comprehension of legislation which governs land use, property maintenance and construction.*

**PROPERTY & HOUSING DEPARTMENT**

*Department Head - John Boyer*

*The Property Department is responsible for a number of duties, including: the purchase of all lands required by the municipality; the sale of surplus city-owned lands; management of city-owned rental properties; insuring all city-owned buildings; managing, on behalf of the City of Windsor Housing Company Limited, 597 units of senior citizens housing and, on behalf of the City of Windsor Non-Profit Housing Corporation, 499 family housing units; maintaining city-owned buildings; and managing the City's telephone system.*

*Additionally, the department liaises with various City Departments and citizen and business organizations in respect to the various programs for: Renewal Improvement Development and Economic Revitalization (PRIDE); Residential Rehabilitation Assistance Program (RRAP); Ontario Neighbourhood Improvement Program (ONIP); and the Ontario Home Renewal Program (OHRP).*

**TRAFFIC ENGINEERING**

*Department Head - John Tofflemire*

*The goal of the Traffic Engineering Department is to provide for the safe and efficient movement of people and goods on the public roadway system in Windsor in a manner which is complementary to existing and planned land development. The Department is organized into two divisions: the Traffic Operations Division is responsible for traffic signal operations, traffic signs, pavement markings, and transportation planning; the Parking Operations Division is responsible for municipal, on and off street parking and city-wide parking enforcement.*

**PUBLIC WORKS DEPARTMENT**

*Department Head - Gord Harding*

*The Public Works Department is responsible for all work done on the right-of-way such as maintenance and new construction of roads, sewers and sidewalks. All refuse collection is handled from a central location where the refuse is compacted and transported to the County Landfill #3.*



**CITY OF WINDSOR**  
**SERVICES PROVIDED BY CITY DEPARTMENTS (continued)**

*The Department runs two major Sewage Treatment Plants (the West Windsor Pollution Control Plant and the Little River Pollution Control Plant) served by nineteen pumping stations throughout the City. Additionally, the department maintains all City vehicles including the police fleet. All new development in the City and servicing of private lands, rezoning and site-plan control applications are co-ordinated through the Development Division. The Engineering Branch provides engineering services, particularly for new capital projects. This branch provides both complete in-house design and drafting services and oversees the work of consulting engineers. In addition, the Branch administers by-laws and policies for work by private citizens on the public right-of-way.*

**DEPARTMENT OF PARKS AND RECREATION**

*Department Head - Lloyd Burrige*

*The prime function of the Department of Parks and Recreation is to provide an optimum number and variety of leisure opportunities for all age groups within the City of Windsor and to ensure that the environment is protected, preserved and enhanced for the enjoyment of this and future generations.*

*The Administration Division is responsible for the overall planning, direction and record maintenance of the Department.*

*The Recreation Division is responsible for the numerous innovative programs that are unique to the recreation movement and which are available to the public.*

*The division operates numerous Community and Neighbourhood Centres, including Mackenzie Hall Cultural Community Centre, Ojibway Nature Centre and the Computer Leisure Centre; Sport Facilities including 84 baseball diamonds, 23 soccer/football fields, 48 tennis courts, and 7 stadia; Aquatic Facilities including 2 indoor pools, 6 outdoor pools and 2 public beaches; Outdoor Winter facilities including the Lion's Outdoor Skating Rink and 2 toboggan hills and the operation of 52 playgrounds during the summer months. In 1991, the division offered 4,300 recreation programs to 42,500 individuals. The overall participation in these programs was 795,200.*

*The Commercial Services Division is responsible for the programming and operation of: 6 arenas providing for hockey, figure skating, lacrosse, public ice skating, broomball and other special events; 9 outside concessions located in city parks providing food and refreshments; Lakeview Park Marina which provides services of 300 boat wells and daily launching ramps to the boating public; and Willistead Manor and Coach House.*

*The Parks Division is responsible for a variety of functions, including: maintaining the municipal parks system which presently encompasses 1,600 acres of parkland; forestry operations covering 90,000 city-owned trees; maintenance of recreation facilities; planting and care of all decorative parks and horticulture displays throughout the city.*

*Additionally, the Design and Development Section of the Parks Division is responsible for the formulation of*



**CITY OF WINDSOR**  
**SERVICES PROVIDED BY CITY DEPARTMENTS (continued)**

*policies with regard to long range park planning, parkland acquisition, and the design and development of active and passive parks and recreation facilities. The Section also provides development control relative to site plan control, rezoning applications, street beautification programmes, street lighting and public alley closings.*

**WINDSOR FIRE DEPARTMENT**

*Fire Chief – Rene Cecile*

*The Fire Department is organized along divisional lines and provides a number of important services which are outlined below.*

*The primary function of the Firefighting Division is to respond to the scene of an emergency with the priority of saving lives, and then, the protection of property.*

*The Fire Prevention Division is responsible for the enforcement of various codes, including the Ontario Fire Code.*

*This Code is administered through scheduled inspections of mercantile, public assembly, residential and institutional occupancies.*

*The division reviews and approves all plans for construction or renovation of the above occupancies. Several fire safety programs are presented annually to school children and groups/organizations by our staff members. The division also investigates all fires in an attempt to determine cause.*

*The Signals Communication Division is responsible for receiving emergency calls and dispatching appropriate responding apparatus to the scene of the emergency. It*

*also provides dispatching service for fire and/or emergency calls to nine surrounding municipalities. The division is also responsible for servicing, designing and installing all systems and mediums of communication of the department and all electronic equipment installed in fire stations and fire apparatus.*

*The Apparatus Division is responsible for the mechanical operation and maintenance of all department apparatus, vehicles, motors, tools and equipment so as to keep the emergency fleet ready. Routine repairs and testing are carried out as a necessary function of this division.*

*The Training Division is responsible for ensuring that scheduled instructions and training are provided to the Firefighting Division throughout the year. All members participate in training in the use, handling and application of all apparatus, equipment and tools used in life saving, fire extinguishment, emergency aid, etc. Also, basic and advanced instructions and training of extinguishment procedures, techniques and operational phases are provided.*

*The Administration Division is responsible for all inter-department transactions. The division maintains all necessary records, ledgers and accounts of the department, performs general administrative duties, and prepares and monitors the annual departmental budget. It also operates and maintains control of the necessary inventory in the General Stores of the Department.*



**CITY OF WINDSOR**  
**SERVICES PROVIDED BY CITY DEPARTMENTS (continued)**

**SOCIAL SERVICES**

**DEPARTMENT**

*Department Head - Dana Howe*

*The Social Services Department is mandated via City Council policy and provincial legislation to provide necessary programs and services to Windsor residents. Such programs and services are intended to enhance the quality of life in our community by lessening the burden of poverty, while at the same time, providing services which can facilitate departure from the Social Services system.*

*The Social Services Department administers a variety of financial assistance and other human services to persons in need. Eligibility for these services is contained in City Council Resolutions, the General Welfare Act and Regulations, the Family Benefits Act and Regulations, the Day Nurseries Act, the Homemakers and Nurses' Act, the Canada Assistance Plan, and other relevant legislation.*

*The expenditures of the department are subsidized by the Federal, Provincial and Municipal governments at varying proportions, usually reflecting the mandatory or discretionary aspect of the program. Discretionary programs are more highly subsidized by municipalities. The Department administers its social services mandate through three Program Branches, namely; Income Maintenance, Children's Services and Special Services. A fourth branch, the Finance and Administration Branch provides support services to the Office of the Commissioner and the program branches.*

**HURON LODGE**

**HOME FOR THE AGED**

*Administrator - David Hunter*

*Huron Lodge was established in 1961 with a capacity of 151 beds. In 1967 it was enlarged to its present capacity of 256 beds.*

*The objectives of Huron Lodge are to provide services which ensure the dignity of the individual at all times in accordance with standards and methods consistent with recognized codes of residents' rights; to provide a residential setting where every resident has the opportunity to achieve their maximum potential for enjoyment of living, personal growth and spiritual peace; to provide a facility and services appropriate for the admission of persons sixty years and over who are unable to live in the community with available support, or who have reviewed alternatives and have chosen residential care as their preferred option.*

*We are prepared for the 1990's focus on community alternatives via two projects. Two satellite homes are now operated on property immediately adjacent to the Lodge. A Community Support Advisory Committee is now in place to assist in defining directions for Huron Lodge community activity through the 1990's. An early development is the establishment of a Supported Independent Housing Program providing services to seniors in their homes, initially serving seniors in two apartment complexes operated by the Windsor Housing Company.*

*Interfacing with the community is encouraged via active involvement between families, friends and an active auxillary which logs approximately 10,000 volunteer hours per year.*



# CITY OF WINDSOR

## COMMITTEES OF COUNCIL AND ENTITIES WITH COUNCIL REPRESENTATION

---

- Access to Permanent Housing Committee*  
*Airport Ad Hoc Committee*  
*Aquatic Committee*  
*Arena Board*  
*Art Gallery of Windsor*  
*Audit Committee*  
*Budget Steering Committee*  
*Capital Works Committee*  
*Cardiovascular Service*  
*Carrousel of Nations Committee*  
*Centennial Celebration Committee*  
*Children's Aid Society of the County of Essex*  
*Roman Catholic Children's Aid Society*  
*Child Welfare Needs-Mayor's Committee*  
*Citizens Advisory Group re Bingos*  
*City and School Boards Liaison Committee*  
*Cleary Auditorium Committee of Trustees*  
*Committee of Adjustment*  
*Committee of the Whole re Bills*  
*Community Centres Board of Management*  
*Convention & Visitors Bureau Board of Management*  
*Council Attendance at Municipal Conventions*  
*County Landfill No. 3 Advisory Committee*  
*Court of Revision (Local Improvement & Drainage)*  
*Culture & Recreation Committee*  
*Downriver Air Pollution Control Project Committee*  
*Downtown Action Task Force*  
*Downtown Business Association Board of Management*  
*Drouillard Road Corridor Study*  
*Drouillard Road Business Improvement Area*  
*Board of Management*  
*Economic Strategic Planning Committee*  
*Emergency Planning Committee*  
*Erie Street Business Improvement Area*  
*Board of Management*  
*Essex County District Health Council*  
*Essex Region Conservation Authority*  
*Essex Windsor Waste Management Committee*  
*- Public Advisory Committee*  
*- Reduce, Recycle Re-Use Sub-Committee*  
*- Landfill Sub-Committee*  
*- Finance Sub-Committee*  
*Freedom Festival Committee*  
*Friends of the Court*  
*Fund Raising Committee-playground equipment*  
*Handi-Transit Board of Management*  
*Heating By-law Board of Examiners*  
*Housing Advisory Committee*  
*(a) Windsor Housing Company*  
*(b) Windsor Non Profit Housing Corporation*  
*Housing Mayor's Committee*  
*Huron Lodge Committee of Management*  
*International Relations Committee*  
*Licensing Commission*  
*Local Arrangements Group*  
*Master Electricians Board of Examiners*  
*Michigan-Ontario Advisory Board on*  
*Transboundary Air Pollution Control*  
*Multi-Use Committee-Committee to Study Submissions*
- Multi-Use Complex Feasibility Task Force*  
*Municipal Conflict of Interest Committee*  
*Museum Development Committee*  
*Old Midtown Business Improvement Area*  
*Board of Management*  
*Old Riverside Business Improvement Area*  
*Board of Management*  
*Ottawa Street Business Improvement Area*  
*Board of Management*  
*Parking-Downtown Parking Task Force*  
*Parking-Downtown Advisory Committee*  
*Pillette Village Business Improvement Area*  
*Board of Management*  
*Planning Advisory Committee*  
*Plumbers Examining Board*  
*Property Standards Committee*  
*Prosperity 2000 Committee*  
*Race & Ethnocultural Relations Committee*  
*Recreation Committee*  
*Riverfront Lands Advisory Task Force*  
*Roseland Golf Club Board of Directors*  
*St. Clair College Board of Directors*  
*Sandwich Business Improvement Area*  
*Board of Management*  
*Skateboard Advisory Committee*  
*Space Needs Study Committee*  
*Storage & Transportation of Hazardous Goods*  
*Committee*  
*Sports Facilities & Competitions Committee*  
*Transit Windsor Board of Directors*  
*University of Windsor Human Kinetics Building*  
*Community Use Advisory Board*  
*University of Windsor-Committee of Council to*  
*Communicate Problems of Concern*  
*Walkerville Business Association*  
*Board of Management*  
*Willistead Manor Inc., Board of Directors*  
*Windsor Advisory Committee on Disability Issues*  
*Windsor Architectural Conservation Advisory Committee*  
*Windsor Bicycling Committee*  
*Windsor Citizens Crime Prevention Committee*  
*Windsor-Essex County Development Commission*  
*Windsor-Essex County Health Unit*  
*Windsor-Essex Environmental Advisory Committee*  
*Windsor Harbour Commission*  
*Windsor Housing Authority*  
*Windsor Police Services Board*  
*Windsor Public Library Board*  
*Windsor Public Library-Long Range Planning*  
*Sub-Committee*  
*Windsor Suburban Roads Commission*  
*Windsor Symphony Board of Directors*  
*Windsor Symphony Orchestra Financial*  
*Management Committee*  
*Windsor Tunnel Commission*  
*Windsor Utilities Commission*  
*Windsor Western Hospital Board*  
*Zalev Brothers-Ministry of Environment Liaison*  
*Committee*



***FINANCIAL SECTION***



Chartered Accountants

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374 Ouellette Avenue  
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Telephone (519) 258-8404  
Telefax (519) 258-4179

## AUDITORS' REPORT

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

We have audited the consolidated balance sheet of the Corporation of the City of Windsor as at December 31, 1991 and the consolidated statement of operations for the year then ended. These financial statements are the responsibility of the city's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 1991 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in note 1 to the consolidated financial statements.

*Peat Marwick Thorne*

Chartered Accountants

Windsor, Canada

April 3, 1992





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# THE CORPORATION OF THE CITY OF WINDSOR

## Consolidated Balance Sheet

December 31, 1991  
with comparative figures for 1990  
(stated in thousands of dollars)

### Assets

	<u>1991</u>	<u>1990</u>
	\$	\$
<b>Unrestricted:</b>		
Taxes receivable	20,712	14,051
Accounts receivable	33,037	22,684
Other current assets	3,685	4,178
	<u>57,434</u>	<u>40,913</u>
<b>Restricted:</b>		
Cash	3,781	856
Investments (note 5)	12	12
Accounts receivable	469	1,311
Due from own funds	13,626	16,978
Long term receivables, net of allowance of \$1,860 (1990, \$1,684)	611	765
Investment in own debentures (note 5)	2,919	3,133
	<u>21,418</u>	<u>23,055</u>
Capital outlay financed by long term liabilities and to be recovered in future years (note 1(b))	49,842	56,956
Add foreign exchange translation adjustment	1,938	2,256
	<u>51,780</u>	<u>59,212</u>
	<u>130,632</u>	<u>123,180</u>

### Liabilities and Fund Balances

<b>Liabilities:</b>		
Temporary loans	28,101	-
Accounts payable and accrued liabilities	24,808	33,010
Due to own funds	13,626	16,978
Net long term liabilities (note 8)	51,780	59,212
<b>Fund balances at the end of year (notes 10 and 11):</b>		
To be used to offset taxation or user charges in 1992 (1990, to be recovered from taxation or user charges in 1991)	205	(1,791)
Unfinanced capital outlay	(15,155)	(8,174)
Reserves	3,541	4,102
Reserve funds	23,726	19,843
	<u>130,632</u>	<u>123,180</u>

The accompanying notes are an integral part of this consolidated financial statement.



# THE CORPORATION OF THE CITY OF WINDSOR

## Consolidated Statement of Operations

Year ended December 31, 1991  
with comparative figures for 1990  
(stated in thousands of dollars)

	Actual 1991 \$	Actual 1990 \$
<b>SOURCES OF FINANCING:</b>		
Taxation and user charges:		
Residential and farm taxation	133,112	125,804
Commercial, industrial and business taxation	110,221	108,104
Taxation from other governments	7,793	7,877
User charges	53,442	43,988
Grants:		
Government of Canada	2,906	194
Province of Ontario	105,300	85,369
Other:		
Contributions from developers	2,236	2,142
Investment income	7,622	10,406
Sale of land	1,770	6,068
Penalties and interest on taxes	3,147	2,447
Fines	1,631	1,463
Other	449	635
Deduct: Amounts received or receivable for school boards (note 2)	(115,891)	(111,129)
Proceeds from the Issue of long term liabilities	6,500	6,500
Net appropriations from reserves and reserve funds	-	1,817
<b>MUNICIPAL FUND BALANCES AT THE BEGINNING OF THE YEAR (note 10)</b>		
(To be recovered from) to be used to offset taxation and user charges	(1,791)	155
(Capital operations not permanently financed) unexpended capital financing	(8,174)	6,625
<b>Total financing available during the year</b>	<b>310,273</b>	<b>298,465</b>

The accompanying notes are an integral part of this consolidated financial statement.



	Actual 1991 \$	Actual 1990 \$
<b>APPLIED TO:</b>		
<b>Current operations (notes 3, 9, 14)</b>		
General government	26,826	28,699
Protection to persons and property	56,957	52,293
Transportation services	39,102	39,201
Environmental services	30,125	30,040
Health services	1,501	1,429
Social and family services	70,261	54,793
Recreation and cultural services	30,417	28,283
Planning and development	4,696	5,167
	259,885	239,905
<b>Capital</b>		
General government	365	547
Protection to persons and property	717	455
Transportation services	21,116	18,051
Environmental services	9,361	15,198
Social and family services	161	443
Recreation and cultural services	25,766	22,420
Planning and development	4,530	11,411
	62,016	68,525
Net appropriations to reserves and reserve funds	3,322	-
<b>MUNICIPAL FUND BALANCES AT THE END OF THE YEAR (note 10)</b>		
To be used to offset (or to be recovered from) taxation or user charges	205	(1,791)
Capital operations not permanently financed	(15,155)	(8,174)
<b>Total applications during the year</b>	<b>310,273</b>	<b>298,465</b>



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements

December 31, 1991

(stated in thousands of dollars)

### 1. Accounting Policies

The consolidated financial statements of the Corporation are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities by the Ministry of Municipal Affairs. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgements.

#### (a) (i) Basis of Consolidation

These consolidated statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund, capital fund, reserve funds and reserves and include the activities of all committees of Council and the following boards, municipal enterprises and utilities which are under the control of Council:

- Roseland Golf and Curling Club Limited
- Transit Windsor
- The Corporation Of The City Of Windsor Public Library Board
- Windsor Tunnel Commission
- Downtown Business Association
- Drouillard Road Business Improvement Area
- Erie Street East Improvement Area
- Ottawa Street Business Improvement Area
- Riverside Business Improvement Area
- Wyandotte Street East Improvement Area
- Wyandotte Street East (Old Midtown) Business Improvement Area
- Sandwich Community Improvement Area
- Pillette Village Business Improvement Area

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenditures.



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

### (ii) Non-Consolidated Entities

The following local boards, joint local boards, municipal enterprises and utilities are not consolidated:

City of Windsor Housing Company Limited  
City of Windsor Non-Profit Housing Corporation  
Windsor-Essex County Health Unit  
Windsor Utilities Commission (Hydro and Water Divisions)

The non-consolidation of the entities listed above is in accordance with the accounting principles prescribed by the Ministry of Municipal Affairs.

### (iii) Accounting for School Board Transactions

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards, are not reflected in the municipal fund balances of these financial statements. Amounts due to/from school boards are reported on the consolidated balance sheet as accounts payable/accounts receivable.

(iv) Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the trust funds statements of continuity and balance sheet.

### (b) Basis of Accounting

(i) In accordance with practices common to Ontario municipalities, the Corporation follows the fund basis of accounting. The capital fund is used principally to account for assets acquired or obligations incurred which are to be financed from the future revenue of the Corporation and it is the annual cost of this financing that is charged against current (revenue fund) operations. Reserve funds are generally created, pursuant to applicable statutes, by appropriations from current (revenue fund) operations. The use of these funds is restricted to the purposes for which the reserve funds were created.



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

(ii) Within the framework of the fund basis of accounting, the Corporation maintains its accounts on an accrual basis except where modification of such basis is consistent with practices employed by Ontario municipalities whose revenue is raised only to meet their current expenditure. Modifications of the accrual basis employed by the Corporation are as follows:

- (i) Principal and interest charges on long term liabilities are charged against current operations in the consolidated statement of operations in the periods in which they mature. Principal and interest charges are not accrued for the period from the date of the latest installment payment to the end of the financial year.
- (ii) Cost of sick leave is charged against operations on a cash basis except any amount against which a reserve is provided.

(iii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

#### (iv) Fixed Assets

The historical cost and accumulated depreciation for fixed assets are not recorded for municipal purposes. Fixed assets are reported as an expenditure on the consolidated statement of operations in the year of acquisition. The proceeds from debt issues for those fixed assets financed by long term indebtedness is reported on the consolidated statement of operations.

#### (v) Capital Outlay to be Recovered in Future Years

Capital outlay financed by long term liabilities and to be recovered in future years, which represents the outstanding principal portion of unmatured long term liabilities for municipal expenditures or capital funds transferred to other organizations, is reported on the consolidated balance sheet.



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

### 2. Operations of School Boards

Further to note 1(a)(iii), the taxation, other revenues, and expenditures of the school boards are comprised of the following:

	School Boards	
	1991 \$	1990 \$
Taxation	115,891	111,129
Grants	109,010	101,525
Other revenue	20,987	17,168
Amounts received or receivable	245,888	229,822
Requisitions	246,378	230,913
Amount due from school boards	490	1,091

### 3. Contribution to Unconsolidated Joint Board

Further to note 1(a)(ii) the following contribution was made by the municipality to this board:

	1991 \$	1990 \$
Windsor-Essex County Health Unit	1,007	929

The Municipality is also contingently liable for its share, which is approximately 61% of any deficits which may arise. The municipality's share of the accumulated surpluses of this joint board is as follows:

	1991 \$	1990 \$
Windsor-Essex County Health Unit	27	46



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

The City is also contingently liable for its share of the costs pertaining to a lease agreement of the Windsor-Essex County Health Unit which expires on May 31, 2003. In addition to future rental payments totalling \$4,117 lease costs include insurance, taxes and utilities related to the leased premises. It is considered unlikely that the City will ever be called upon to take over these lease payments. The city's share of the Health Unit's annual gross costs is presently approximately 13%.

#### 4. Trust Funds

Trust funds administered by the municipality amounting to \$3,251 (1990, \$3,062) have not been included in the consolidated balance sheet nor have their operations been included in the consolidated statement of operations.

#### 5. Investments

The total of investments of \$2,931 (1990, \$3,145), including investment in own debentures, reported on the consolidated balance sheet at cost, have a market value of \$3,240 (1990, \$3,129) at the end of the year.

#### 6. Pension Agreements

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer plan, on behalf of 2232 members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 1991 was \$5,624 (1990, \$5,265) for current service and is included as an expenditure on the consolidated statement of operations. An amount of \$1,193 (1990, \$1,196) in addition to the amount of current service has been provided for in the current year and is reported as an expenditure on the consolidated statement of operations.

Effective January 1, 1992, OMERS made changes to the Pension Plan which increased basic contribution rates, ceased contributions for the past service, optional and extended service provisions of the OMERS agreements and identified an overcontribution for these past contributions. The magnitude and ownership of the overcontribution is not known at this time.



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

### 7. Liability for Vested Sick Leave Benefits

Under the sick leave benefit plan, unused sick leave can accumulate and certain employees may become entitled to a cash payment when they leave the municipality's employment.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on terminating, amounted to \$16,500 (1990, \$15,600) at the end of the year. No provision has been made for this liability. An amount of \$594 (1990, \$1,031) has been provided for the current year and is reported on the consolidated statement of operations.

Anticipated payments over the next five years to employees who are eligible to retire and entitled to a pay out are as follows:

1992	\$ 400
1993	100
1994	200
1995	500
1996	300
Total	<u>\$1,500</u>

### 8. Net Long Term Liabilities

(a) The balance of the net long term liabilities reported on the consolidated balance sheet is made up of the following:

Total long term liabilities incurred by the municipality including those incurred on behalf of other municipalities and municipal enterprises and outstanding at the end of the year amount to

1991	1990
\$	\$
66,392	63,693



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

	1991 \$	1990 \$
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by unconsolidated local boards, municipal enterprises and utilities, and other municipalities. At the end of the year, the outstanding principal amount of this liability is	(12,960)	(2,842)
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges for tile drainage and shoreline property assistance loans has been assumed by individuals. At the end of the year, the outstanding principal amount of this liability is	(11)	(13)
The total value of sinking funds which have been accumulated to the end of the year to retire the outstanding long term liabilities included above, amount to	(1,641)	(1,626)
Net long term liabilities at the end of the year	<u>51,780</u>	<u>59,212</u>

Of this amount, \$2,919 (1990, \$3,133) are held by reserve funds as investments.

- (b) Of the net long term liabilities reported in (a) of this note, \$40,720 in principal payments are payable from 1992 to 1996, \$8,669 from 1997 to 2001, and \$2,391 thereafter. These amounts will require funding in those periods and are summarized as follows:



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

	1992 to 1996 \$	1997 to 2001 \$	2002 and thereafter \$
from general municipal revenues	40,433	8,213	2,391
from benefitting landowners	287	456	-
	<u>40,720</u>	<u>8,669</u>	<u>2,391</u>

- (c) Included in the net long term liabilities on the consolidated balance sheet is an amount of \$12,504 (1990, \$14,097) payable in United States currency, which was converted into Canadian dollars at the rate of exchange prevailing at December 31, 1991. When the liability is converted into Canadian dollars at the rate of exchange prevailing when the liability was incurred, the foreign exchange translation adjustment is \$1,088 (1990, \$1,194).
- (d) Approval of the Ontario Municipal Board has been obtained for the long term liabilities in (a) issued in the name of the Municipality.
- (e) The Municipality is contingently liable for long term liabilities with respect to tile drainage and shoreline property assistance loans, and for those for which the responsibility for the payment of principal and interest has been assumed by other municipalities, unconsolidated local boards, municipal enterprises, and utilities. The total amount outstanding as at December 31, 1991 is \$12,971 (1990, \$2,855) and is not recorded on the consolidated balance sheet.

### 9. Charges for Net Long Term Liabilities

Total charges for the year for net long term liabilities which are reported on the consolidated statement of operations are as follows:



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

	1991 \$	1990 \$
Principal payments including contributions to sinking funds	12,361	13,279
Interest	5,919	6,450
	<u>18,280</u>	<u>19,729</u>

The charges for long term liabilities assumed by the non-consolidated entities or by individuals in the case of tile drainage and shoreline property assistance loans are not reflected in these statements.

### 10. Municipal fund balances at the end of the year

- (a) The balances on the consolidated statement of operations of municipal equity (deficit) of \$205 (1990, (\$1,791)) at the end of the year decreases (1990, increases) general taxation in the following year and is comprised of the following:

	1991 \$	1990 \$
For general reduction (increase) of taxation	296	(1,575)
For benefitting landowners related to special charges and special areas	(91)	(216)
	<u>205</u>	<u>(1,791)</u>

Ontario municipalities raise revenue and receive financing in accordance with statutory requirements. The recognition of certain costs in their accounts and, as a result, the need to raise revenue and receive financing, does not necessarily conform to full accrual accounting. The exceptions to full accrual accounting are described in note 1(b) to the financial statements. The costs which relate to those exceptions and which will require future funding are estimated to be:



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

	1991 \$	1990 \$
Accrued interest on long term liabilities	1,417	1,588
Vested sick leave	16,500	15,644
	<u>17,917</u>	<u>17,232</u>

(b) The balances of unfinanced capital outlay at the end of the year are estimated as follows:

	1991 \$	1990 \$
Acquisition of fixed assets to be recovered through taxation or user charges	(8,342)	(9,450)
Acquisition of fixed assets to be financed from the proceeds of long term liabilities	(12,301)	(7,681)
Acquisition of fixed assets to be recovered through reserves and reserve funds	(4,050)	(672)
Funds available for the acquisition of fixed assets	9,538	9,629
	<u>(15,155)</u>	<u>(8,174)</u>

(c) The corporation has contracted for various other capital construction projects, at a cost approximating \$12,654 (1990, \$19,971) in the aggregate, to be financed generally by unapplied capital receipts, senior government subsidies and the issue of debentures.

Approval of the Ontario Municipal board has been obtained for the pending issue of long term liabilities in connection with the aforementioned capital financing requirements but not for all commitments to be financed from revenues beyond the term of Council. In the 1992 capital budget, Council has provided financing from current operations of \$5,342 for these commitments. The remaining \$3,000 will be obtained from fundraising activities.



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

- (d) In addition to these costs the Corporation has contracted for certain services over periods not exceeding five years at an aggregate cost approximating \$420 (1990, \$894). These arrangements have been approved by the Ontario Municipal Board.

### 11. Reserves and Reserve Funds

The total balances of reserves and reserve funds of \$3,541 (1990, \$4,102) and \$23,726 (1990, \$19,843) respectively are made up of the following:

	1991 \$	1990 \$
Reserves set aside for specific purpose by Council:		
Working funds	927	927
Encumbrances	1,258	1,430
Future planning	135	83
Future pension cost	608	591
Recreation	19	14
Police equipment	594	1,057
Total reserves	<u>3,541</u>	<u>4,102</u>
Reserve funds set aside for specific purpose by Council:		
Replacement of equipment	10,092	8,999
Capital expenditure	5,623	5,336
Tunnel improvements	3,586	478
DNN Galvanizing indemnification	3,000	3,000
Mill rate stabilization	410	-
Insurance	502	664
Transit workers compensation	318	324
Health benefits rate stabilization	62	638
Future planning	53	59
	<u>23,646</u>	<u>19,498</u>
Reserve funds set aside for specific purpose by legislation, regulation or agreement:		
For park purposes	80	345
Total reserve funds	<u>23,726</u>	<u>19,843</u>



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

### 12. Other Commitments

Under the terms of an agreement with the Ministry of Transportation for the Province of Ontario, the Corporation is obligated to finance 25% of the construction cost of certain portions of the E. C. Row Expressway. The estimated gross costs of completion over 2 years are approximately \$6,400 and the Corporation's share of such costs are approximately \$1,600. Ontario Municipal Board approval has been secured for the construction of this project and, annually, as costs are incurred, the Corporation requests approval from the Board for the issue of debentures to finance these costs.

The Corporation has also committed to purchase replacement equipment at a net cost approximating \$155 (1990, \$772) to be financed by various reserve funds.

The Corporation is also committed to make grants of \$600 annually over two years to the University of Windsor for building construction and \$500 annually over two years to the Windsor Western Hospital Centre for a chronic care facility.

### 13. Contingent Liabilities

During the normal course of operations, the Corporation is subject to various legal actions. The settlement of these actions is not expected to have a material effect on the financial statements of the Corporation. Settlements of legal claims are charged to the Consolidated Statement of Operations in the period of settlement.

### 14. Budget Figures (not provided)

Budgets established for capital funds, reserves and reserve funds are based on a project-oriented basis, the costs of which may be carried out over one or more years. As such, they are not directly comparable with current year actual amounts and budgets have therefore not been reflected on the consolidated statement of operations.



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Consolidated Financial Statements, continued

December 31, 1991

(stated in thousands of dollars)

### 15. Public Liability Insurance

The municipality is self insured for public liability claims up to \$10 for any individual claim and \$150 in aggregate for the one year policy term. Outside coverage is in place for claims in excess of these limits.

The municipality has made provision for a reserve fund for self insurance which as at December 31, 1991 amounted to \$502 (1990, \$664) and is reported on the consolidated balance sheet under reserve funds. The provision for the year of \$103 (1990, \$119) has been reported as an expenditure on the consolidated statement of operations. The municipality budgets each year for premiums and claims. Any budget excess is credited to the reserve fund and any budget deficit is charged to the reserve fund. Claims settled during the year amounted to \$150 (1990, \$150) and are accordingly charged as an expenditure on the consolidated statement of operations.

### 16. Comparative Figures

Certain comparative figures have been restated to conform with the current year's presentation.

### 17. Subsequent Event

The municipality issued debentures on behalf of the Windsor Utilities Commission—Water Division in the amount of \$19,000. Payments of principal and interest for this liability will be made from future water revenues. The municipality has obtained the approval of the Ontario Municipal Board for this issue.



Chartered Accountants

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## AUDITORS' REPORT

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

We have audited the balance sheet of the trust funds of the Corporation of the City of Windsor as at December 31, 1991 and the statement of continuity of trust funds for the year then ended. These financial statements are the responsibility of the city's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the trust funds of the City as at December 31, 1991 and the continuity of trust funds for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements.



Chartered Accountants

Windsor, Canada

April 3, 1992





# THE CORPORATION OF THE CITY OF WINDSOR

## Trust Funds

### Balance Sheet

December 31, 1991

(stated in thousands of dollars)

	Huron Lodge Residents Maintenance	Huron Lodge Residents Comfort
<b>Assets:</b>		
Cash	1,505	398
Investments at cost (Note 3):		
Municipal-own	108	
Other		
Receivables:		
Repayable		
Forgivable		
Other	181	
	<u>1,794</u>	<u>398</u>
Due from trust fund		87
Long term receivables:		
Repayable		
Forgivable		
Total assets	<u><u>1,794</u></u>	<u><u>485</u></u>
<b>Liabilities:</b>		
Due to trust fund	87	
Due to current fund	713	
Accounts payable	32	21
OHRP loans approved		
Total liabilities	<u>832</u>	<u>21</u>
<b>Fund balance</b>	<u>962</u>	<u>464</u>
Total liabilities and fund balance	<u><u>1,794</u></u>	<u><u>485</u></u>

The accompanying notes are an integral part of this financial statement.



<u>Willistead Restoration</u>	<u>(Note 2) O.H.R.P. Regular</u>	<u>(Note 2) O.H.R.P. Rental</u>	<u>Various- Library Board</u>	<u>Total</u>
1	127	1	265	2,297
				108
			122	122
	217	3		220
	138	2		140
<u>1</u>	<u>5</u>		<u>10</u>	<u>197</u>
<u>2</u>	<u>487</u>	<u>6</u>	<u>397</u>	<u>3,084</u>
				87
	652	10		662
	292	4		296
<u>2</u>	<u>1,431</u>	<u>20</u>	<u>397</u>	<u>4,129</u>
				87
			2	715
1				54
<u>1</u>	<u>22</u>			<u>22</u>
<u>1</u>	<u>22</u>		<u>2</u>	<u>878</u>
				87
<u>1</u>	<u>1,409</u>	<u>20</u>	<u>395</u>	<u>3,251</u>
<u>2</u>	<u>1,431</u>	<u>20</u>	<u>397</u>	<u>4,129</u>



# THE CORPORATION OF THE CITY OF WINDSOR

## Trust Funds

### Statement of Continuity

Year ended December 31, 1991  
(stated in thousands of dollars)

	Huron Lodge Residents Maintenance	Huron Lodge Residents Comfort
Balance at beginning of year	<u>744</u>	<u>447</u>
Revenue:		
Residents comfort		429
Residents capital	3,602	
Interest earned	84	31
Donations		
Contribution		
	<u>3,686</u>	<u>460</u>
Expenditures:		
Residents maintenance	2,932	
Payments to residents or estates	536	443
Purchase of furnishings & capital improvements		
Forgiveness of loans		
Administrative charges		
Financial expenses		
Refunded to province		
	<u>3,468</u>	<u>443</u>
Balance at end of year	<u><u>962</u></u>	<u><u>464</u></u>

The accompanying notes are an integral part of this financial statement.



<u>Willistead Restoration</u>	<u>(Note 2) O.H.R.P. Regular</u>	<u>(Note 2) O.H.R.P. Rental</u>	<u>Various- Library Board</u>	<u>Total</u>
<u>3</u>	<u>1,515</u>	<u>29</u>	<u>324</u>	<u>3,062</u>
				429
				3,602
1	26	2	30	174
5			18	23
<u>3</u>			<u>40</u>	<u>43</u>
<u>9</u>	<u>26</u>	<u>2</u>	<u>88</u>	<u>4,271</u>
				2,932
				979
11			17	28
	121	2		123
	10			10
	1			1
		<u>9</u>		<u>9</u>
<u>11</u>	<u>132</u>	<u>11</u>	<u>17</u>	<u>4,082</u>
<u>1</u>	<u>1,409</u>	<u>20</u>	<u>395</u>	<u>3,251</u>



# THE CORPORATION OF THE CITY OF WINDSOR

## Notes to Trust Funds Statements

December 31, 1991

(stated in thousands of dollars)

### 1. Accounting Policies

#### Basis of Accounting

Revenue and expenditures are reported on the accrual basis of accounting.

### 2. Ontario Home Renewal Program (O.H.R.P.)

The Ontario Home Renewal Program was established by the Ontario Ministry of Housing in 1973 to provide grants for municipalities to make loans to assist owner occupants to repair, rehabilitate and improve their homes to local property standards. Individual loans are limited to \$7,500 of which the maximum forgivable portion is \$4,000. Ontario Home Renewal Program (O.H.R.P.) loans receivable at December 31, 1991 comprise repayable loans of \$882 (1990 \$902) and forgivable loans of \$436 (1990 \$502). Loan forgiveness is earned and recorded at a rate of up to \$600 per year of continued ownership and occupancy. In the event of the sale or lease of the home or in the event of the homeowner ceasing to occupy the home, the balances of the repayable loan and the unearned forgivable loan immediately become due and payable by the homeowner.

### 3. Investments

The total for investments by the trust funds of \$230 (1990, \$367) reported on the balance sheet at cost, have a market value of \$272 (1990, \$392) at the end of the year.

### 4. Contingent Asset

The City of Windsor is the beneficiary of an estate of a Windsor resident in the approximate amount of \$1,000. It is expected that this matter will be finalized in 1992. These funds must be expended for the construction of a museum according to the terms of the will.



Chartered Accountants

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## AUDITORS' REPORT

The Mayor and Members of Council of the Corporation of the City of Windsor

We have examined the financial statement of the Sinking Fund By-Laws 5979, 7681 and 7682 as at December 31, 1991 as required by the Municipal Act. Our examination was made in accordance with generally accepted auditing standards and, accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion this statement presents fairly the balance of the Sinking Fund By-Laws 5979, 7681 and 7682 as at December 31, 1991 in accordance with the provisions of the Municipal Act.

*Peat Marwick Thorne*

Chartered Accountants

Windsor, Canada

April 3, 1992





THE CORPORATION OF THE CITY OF WINDSOR

Sinking Fund By-Laws 5979, 7681 and 7682

December 31, 1991

Balances required:

By-Laws:	
5979	\$ 694,139
7681	387,120
7682	<u>377,093</u>

Total required 1,458,352

Actual balance (see below) 1,640,555

Excess of actual over required \$ 182,203

Actual balance consists of:

Guaranteed Investment Certificate \$826,000 invested  
at 7.8% due October 1992, plus accrued interest \$ 839,239

City of Windsor debenture \$36,500 invested at 10.25%  
due October 1992 plus accrued interest 37,125

City of Windsor debenture \$223,500 at 11% due  
November 1993 plus accrued interest 227,609

City of Windsor debenture \$225,000 at 11.5% due  
November 1994 plus accrued interest 229,324

City of Windsor debenture \$24,500 at 11.5% due  
November 1994 plus accrued interest 24,971

City of Windsor debenture \$274,500 at 9.5% due  
November 1996 278,358

Cash in bank 3,929

\$1,640,555



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## AUDITORS' REPORT

The Mayor and Members of Council of The Corporation of the City of Windsor

We have examined the Corporation of the City of Windsor's compliance as at December 31, 1991 with the Purchase Agreement of the 9 1/2% and 10% U.S. Debentures dated March 30, 1976. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, the Corporation of the City of Windsor is in compliance with the Terms of the Purchase Agreement.

*Peat Marwick Thorne*

Chartered Accountants

Windsor, Canada

April 3, 1992



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***STATISTICAL SECTION***



# CITY OF WINDSOR

## SUMMARY OF RESERVES AND FUND BALANCES

	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
Current Fund Surplus (Deficit)	205	(1,791)	155	1,957	(297)
Unexpended Capital Financing (Unfinanced Capital Outlay)	(15,155)	(8,174)	6,625	7,388	6,801
Reserves	3,541	4,102	4,728	6,084	7,360
Reserve Funds	23,726	19,843	21,034	14,989	11,479
Total Reserves and Reserve Funds	27,267	23,945	25,762	21,073	18,839

The Corporation of the City of Windsor, like all Ontario municipalities, utilizes the Fund Basis of Accounting. More specifically, the three separate types of funds are: The Current Fund, the Capital Fund, and Reserves and Reserve Funds.

Day to day municipal services are reported in the Current Fund. Capital projects (i.e., projects such as road construction and maintenance, etc., with benefits to the City lasting more than one year) are recorded in the Capital Fund. Reserves and Reserve Funds reflect funds set aside by council for specific purposes, either voluntarily or by statute. Statutory Reserve Funds relate to funds established for the purpose of receiving certain developers' contributions, i.e., cash in lieu of parkland.

Council is required by law to levy, in the subsequent year, for any Operating Fund deficit; any surplus reduces the amount of the subsequent year's levy.

Unexpended Capital financing relates to capital projects for which permanent financing has been raised but not yet fully expended. Unfinanced Capital Outlay relates to project costs which have not yet been permanently financed. Financing for these costs takes place in subsequent years from a combination of the following sources: issues of long term liabilities, contribution from reserves and reserve funds, and taxation and user charges (i.e., contributions from the operating fund).



# CITY OF WINDSOR

## CURRENT FUND ANALYSIS OF EXPENDITURES \*

	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
<b><u>Expenditures by function:</u></b>					
General government	27,864	28,791	29,521	24,716	22,268
Protection to persons and property	57,488	53,149	48,007	44,662	42,102
Transportation services	46,981	44,768	44,500	46,381	41,790
Environmental services	33,224	33,058	35,777	34,227	36,293
Health services	1,501	1,429	1,397	1,193	724
Social and family services	70,503	55,038	44,922	39,849	35,323
Recreation and cultural services	44,275	37,809	33,158	30,822	28,633
Planning & development	5,091	6,249	5,689	5,752	5,093
<b>Total</b>	<b>286,927</b>	<b>260,291</b>	<b>242,971</b>	<b>227,602</b>	<b>212,226</b>

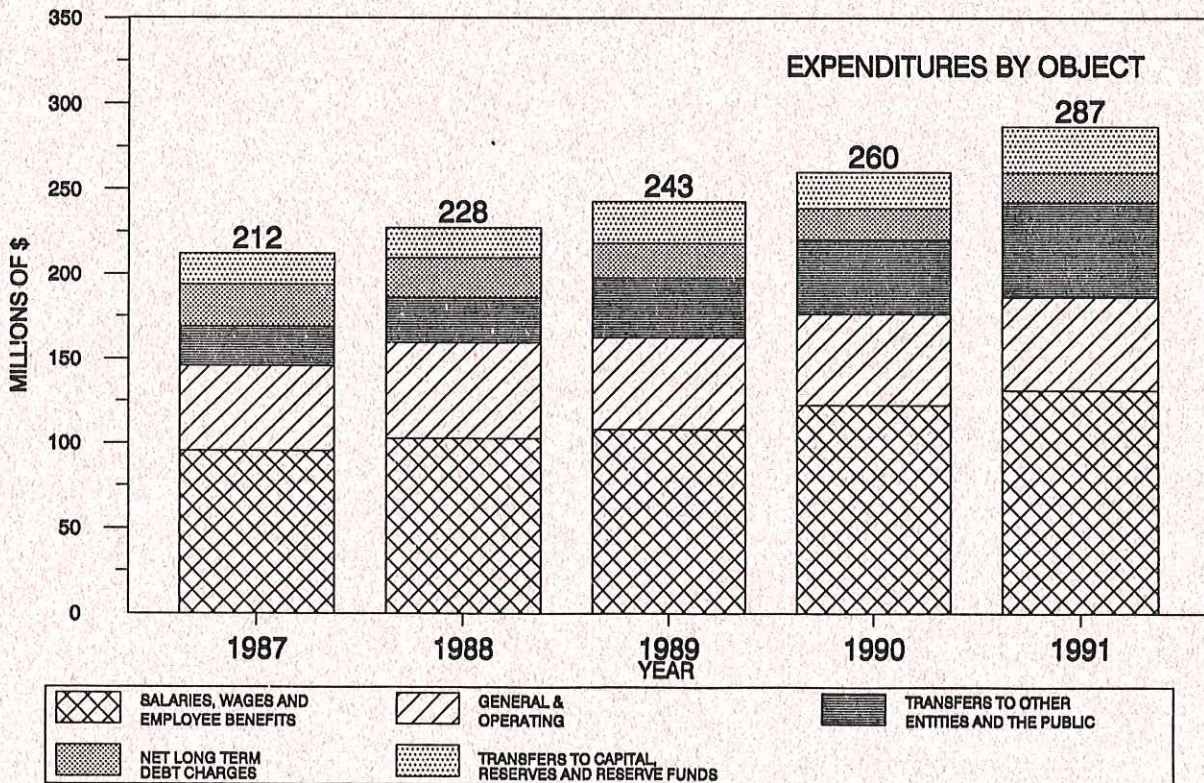
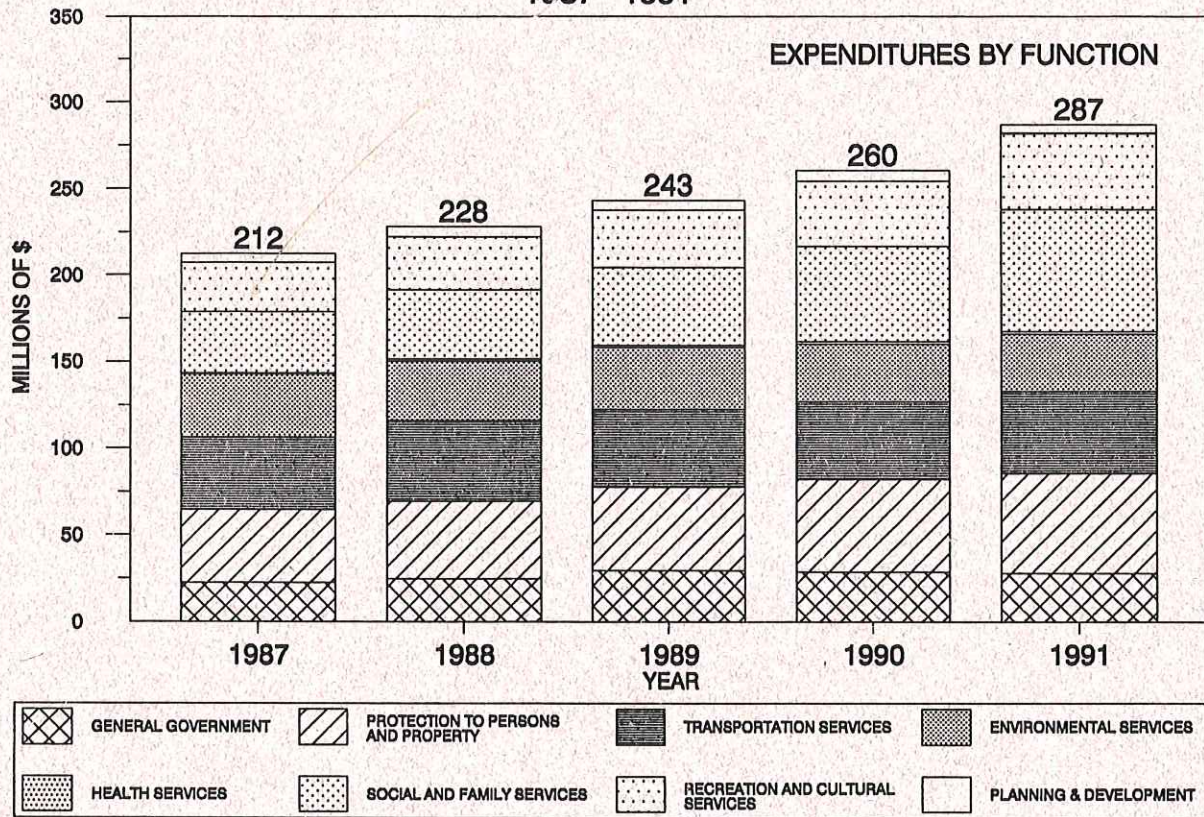
### Expenditures by object:

Salaries, wages and employee benefits	131,388	122,583	107,944	102,660	95,466
General & operating	54,987	53,880	54,520	56,930	50,400
Transfers to other entities and the public	56,432	43,929	35,249	26,587	23,323
Net long term debt charges	17,079	18,508	20,439	23,451	24,549
Transfers to capital, reserves and reserve funds	27,041	21,391	24,819	17,974	18,488
<b>Total</b>	<b>286,927</b>	<b>260,291</b>	<b>242,971</b>	<b>227,602</b>	<b>212,226</b>

\* - Includes transfers to other City funds. (These transfers have been eliminated for reporting purposes on the consolidated financial statements, therefore the numbers are not comparable.)



**CITY OF WINDSOR  
CURRENT FUND - ANALYSIS OF EXPENDITURES  
1987 - 1991**





# CITY OF WINDSOR

## CURRENT FUND REVENUES BY SOURCE

	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
Taxation	243,333	233,908	219,268	209,383	197,026
Payments in lieu of taxes:					
-From other governments and government enterprises	5,928	6,044	5,702	5,395	5,180
-From municipal enterprises	1,865	1,832	1,658	1,585	1,437
User Charges	51,833	42,471	38,627	36,149	32,538
Grants:					
-Province of Ontario	83,678	68,969	62,862	59,537	54,102
-Government of Canada	204	194	97	69	108
Investment Income	4,909	6,346	6,813	4,761	3,826
Contribution from capital fund	4,682	2,121	1,162	1,517	696
Contribution from reserves and reserve funds	3,604	3,661	5,818	6,325	3,606
Other	4,778	3,928	3,514	3,376	3,142
<b>Total Revenues</b>	<b>404,814</b>	<b>369,474</b>	<b>345,521</b>	<b>328,097</b>	<b>301,661</b>
Less amounts raised on behalf of school boards	115,891	111,129	104,352	98,241	92,111
<b>Net municipal operating fund revenues</b>	<b>288,923</b>	<b>258,345</b>	<b>241,169</b>	<b>229,856</b>	<b>209,550</b>



# CITY OF WINDSOR

## TAXATION INFORMATION

### TAXATION OVERVIEW

The City of Windsor, like all Ontario municipalities, calculates the taxation levy by multiplying assessments by the appropriate millrates.

Assessment values are determined by the province and are based on a percentage of the estimated market value of the property as of 1984. Millrates are set by the City to raise sufficient revenue to pay for net City expenditures after having deducted other expected sources of revenue such as provincial grants, user charges, etc..

Millrates for Residential and Farm properties are set at 85% of the millrates for Business Commercial and Industrial properties.

In addition to levying and collecting its own taxes, the City also collects taxes on behalf of the two local school boards. The millrates for education purposes are determined by the two school boards; City Council has no authority to change these millrates.

### ASSESSED VALUES FOR GENERAL MUNICIPAL PURPOSES

	Taxation Year				
	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
Residential and Farm	659,706	644,849	634,090	629,254	622,308
Commercial and Industrial	306,351	317,305	312,782	302,627	303,062
Business	136,180	141,356	144,074	139,902	140,223
<b>TOTAL</b>	<b>1,102,237</b>	<b>1,103,510</b>	<b>1,090,946</b>	<b>1,071,783</b>	<b>1,065,593</b>

### MILL RATES FOR GENERAL MUNICIPAL PURPOSES

	1991	1990	1989	1988	1987
	\$	\$	\$	\$	\$
Residential and Farm	103.76	99.96	94.44	91.69	88.54
Commercial and Industrial	122.07	117.60	111.11	107.87	104.16
Business	122.07	117.60	111.11	107.87	104.16



# CITY OF WINDSOR

## TAXATION INFORMATION - (continued)

	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
<b><u>MUNICIPAL TAXATION</u></b>					
<b><u>ORIGINAL LEVY</u></b>					
Residential and Farm	68,451	64,459	59,884	57,696	55,099
Commercial and Industrial	37,396	37,315	34,753	32,645	31,567
Business	16,623	16,624	16,008	15,091	14,606
	122,470	118,398	110,645	105,432	101,272
<b><u>SUPPLEMENTARY TAXES</u></b>					
Residential and Farm	983	1,177	541	776	322
Commercial and Industrial	803	510	716	1,353	552
Business	804	449	785	1,249	436
	2,590	2,136	2,042	3,378	1,310
<b><u>OTHER SOURCES OF TAXATION REVENUES</u></b>					
Telephone & Telegraph	2,124	1,989	1,946	1,927	1,890
Local Improvements	1,024	1,018	991	1,041	1,118
Business Improvement Areas	732	678	649	639	546
	3,880	3,685	3,586	3,607	3,554
<b>TOTAL MUNICIPAL TAXATION</b>	128,940	124,219	116,273	112,417	106,136
<b>SCHOOL BOARDS TAXATION</b>	114,393	109,689	102,995	96,966	90,890
<b>TOTAL TAXATION REVENUE</b>	243,333	233,908	219,268	209,383	197,026



# CITY OF WINDSOR

## TAXATION INFORMATION – (continued)

### COLLECTION STATISTICS

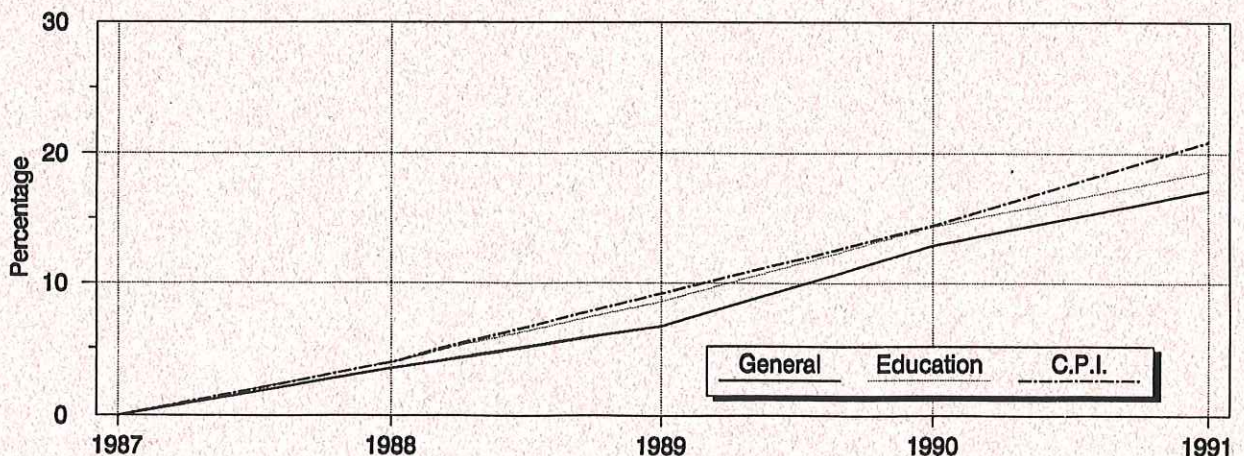
	1991	1990	1989	1988	1987
Total Taxes Billed (\$ 000's)	\$243,333	\$233,908	\$219,268	\$209,383	\$197,026
Total Collections (\$ 000's)	\$233,919	\$226,597	\$213,936	\$206,042	\$194,200
Total Collections as a % of current levy	96.1	96.9	97.6	98.4	98.6
Taxes Receivable at end of year (\$ 000's) *	\$20,712	\$14,051	\$10,863	\$10,717	\$10,261
Total Receivable as a % of current levy	8.5	6.0	4.9	5.1	5.2

\* – NET OF ALLOWANCE OF \$365,000.

### LARGEST TAXPAYERS

	1990 Assessment for 1991 taxes \$ 000's	% of Total Assessment
1. FORD MOTOR CO. OF CANADA LTD.	38,890	3.53%
2. CHRYSLER CANADA LTD.	37,744	3.42%
3. GENERAL MOTORS OF CANADA LIMITED	33,383	3.03%
4. HIRAM WALKERS	14,091	1.28%
5. REGIONAL SHOPPING CENTRES	13,642	1.24%
6. CANADIAN TRANSIT CO (AMBASSADOR BRIDGE)	9,497	.86%
7. UNION GAS LIMITED	6,887	.62%
8. CANADIAN NATIONAL RAILWAY	4,749	.43%
9. MORE CUSTOM HOMES	4,053	.38%
10. CANADIAN ROCK SALT & BRINE CO.	3,614	.33%

### ACCUMULATIVE RESIDENTIAL MILL RATE INCREASES



Source: Statistics Canada and Finance Department

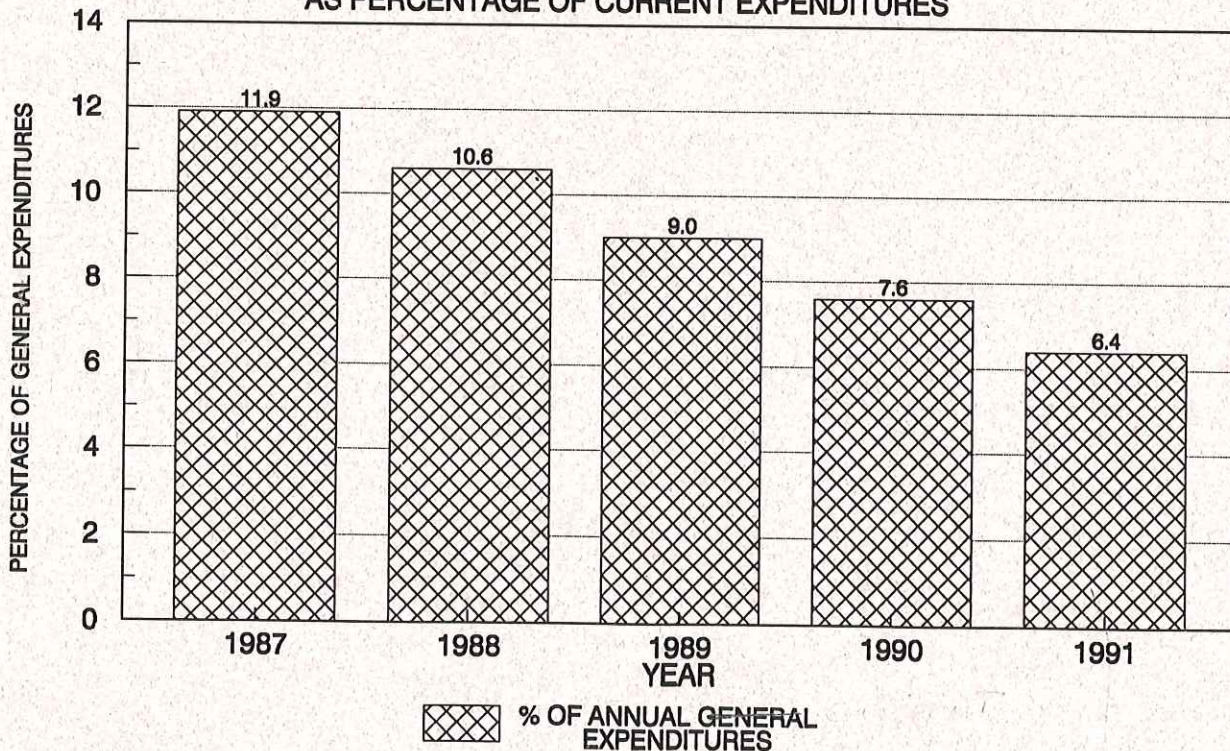


# CITY OF WINDSOR

## ANALYSIS OF LONG TERM DEBT CHARGES

Year	Total Current Expenditures \$ 000's	Long Term Debt Charges \$ 000's	Debt Charges As A % Of Current Expenditures
1991	286,927	18,300	6.4
1990	260,291	19,729	7.6
1989	242,971	21,751	9.0
1988	227,602	24,238	10.6
1987	212,226	25,221	11.9

**CITY OF WINDSOR**  
ANNUAL LONG TERM DEBT CHARGES  
AS PERCENTAGE OF CURRENT EXPENDITURES





# CITY OF WINDSOR

## ANALYSIS OF LONG TERM DEBT \*\*

	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
<u>Gross debt issued by the municipality</u>	66,392	63,693	71,198	80,367	87,091
Less: debt assumed by school boards	-	-	-	107	274
Less: debt assumed by the Windsor Utilities Commission	10,500	-	-	-	-
Less: debt assumed by other municipalities	2,460	2,842	3,216	2,738	404
Less: debt assumed by individuals	11	13	15	16	9
Less: sinking fund balances	1,641	1,626	1,529	1,288	3,307
<u>Net outstanding long term debt</u>	51,780	59,212	66,438	76,218	83,097
Less: amounts recoverable from user rates - Library Board	540	929	1,293	1,645	1,975
Less: debt amount recoverable from reserve funds	2,707	2,837	2,952	3,058	3,210
<u>Net debt to be repaid from property taxes</u>	48,533	55,446	62,193	71,515	77,912
<b>Per Capita Debt:</b>					
Population	192,822	193,160	193,160	193,160	195,028
Gross debt per capita	344	330	369	416	447
Net debt per capita	252	287	322	370	400

\*\* The city issues debt obligations in order to finance various capital projects. Issues of debt obligations that run beyond the term of council must be approved by the Ontario Municipal Board. Provincial legislation defines the maximum amount of debt that a particular municipality is allowed to issue. The City of Windsor's annual legal debt limits are as follows:

	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
	217,023	198,676	157,274	141,143	104,168



# CITY OF WINDSOR

## ANALYSIS OF CAPITAL OPERATIONS

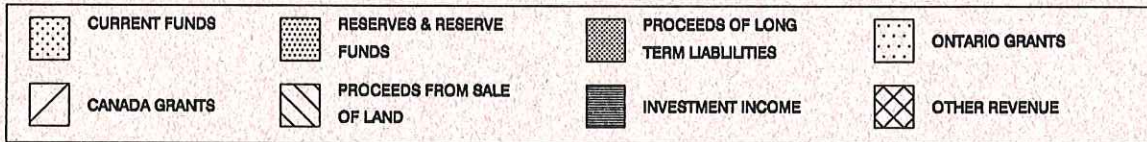
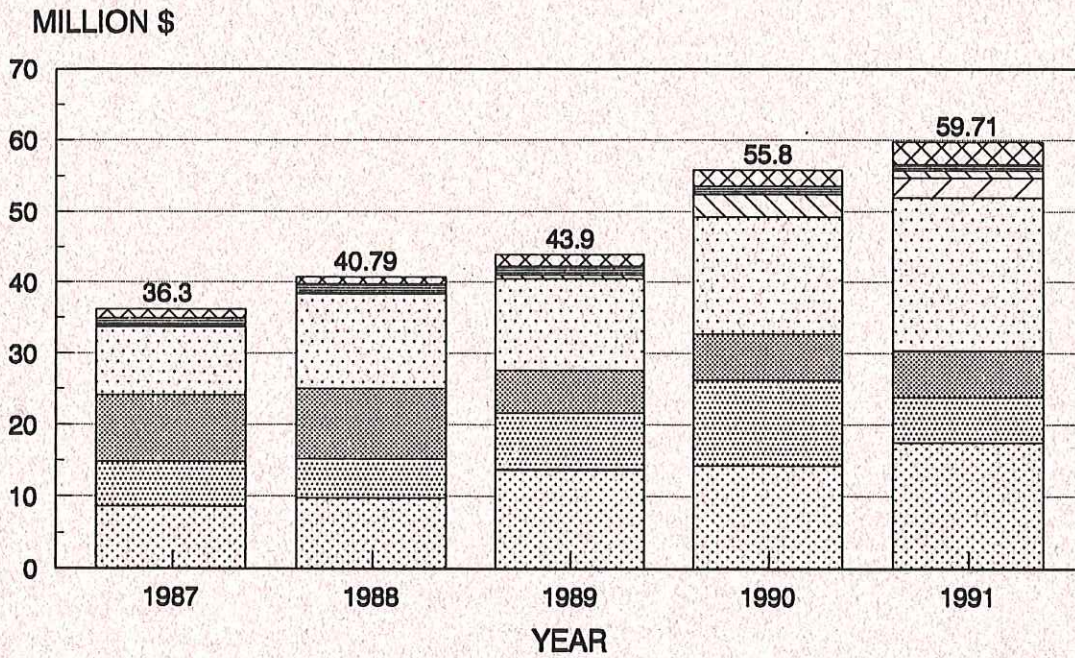
	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
<b><u>Sources of revenue:</u></b>					
Contribution from current fund	17,616	14,441	13,806	9,757	8,703
Contribution from reserves & reserve funds	6,253	11,875	7,940	5,495	6,198
Proceeds from issue of long term liability	6,500	6,500	6,000	9,755	9,250
Ontario grants	21,622	16,401	12,841	13,296	9,571
Canada grants	2,702	-	-	-	172
Proceeds from sale of land	1,013	3,171	591	185	40
Investment income	911	1,238	1,213	1,246	988
Other	3,100	2,222	1,566	1,036	1,295
<b>Total sources of revenue</b>	<b>59,717</b>	<b>55,848</b>	<b>43,957</b>	<b>40,770</b>	<b>36,217</b>
<b><u>Capital expenditures: *</u></b>					
General government	365	547	273	207	199
Protection to persons and property	717	455	456	455	303
Transportation services	24,004	18,633	16,164	20,543	15,939
Environmental services	11,098	16,634	20,045	12,503	8,993
Social and family services	161	444	319	457	313
Recreation and cultural services	25,811	22,453	5,114	2,670	2,656
Planning and development	4,542	11,481	2,349	3,348	3,239
<b>Total capital expenditures</b>	<b>66,698</b>	<b>70,647</b>	<b>44,720</b>	<b>40,183</b>	<b>31,642</b>

\* - Includes transfers to other City funds. ( These transfers have been eliminated for reporting purposes on the consolidated financial statements, therefore the numbers are not comparable.)

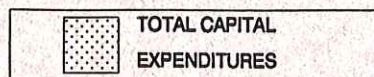
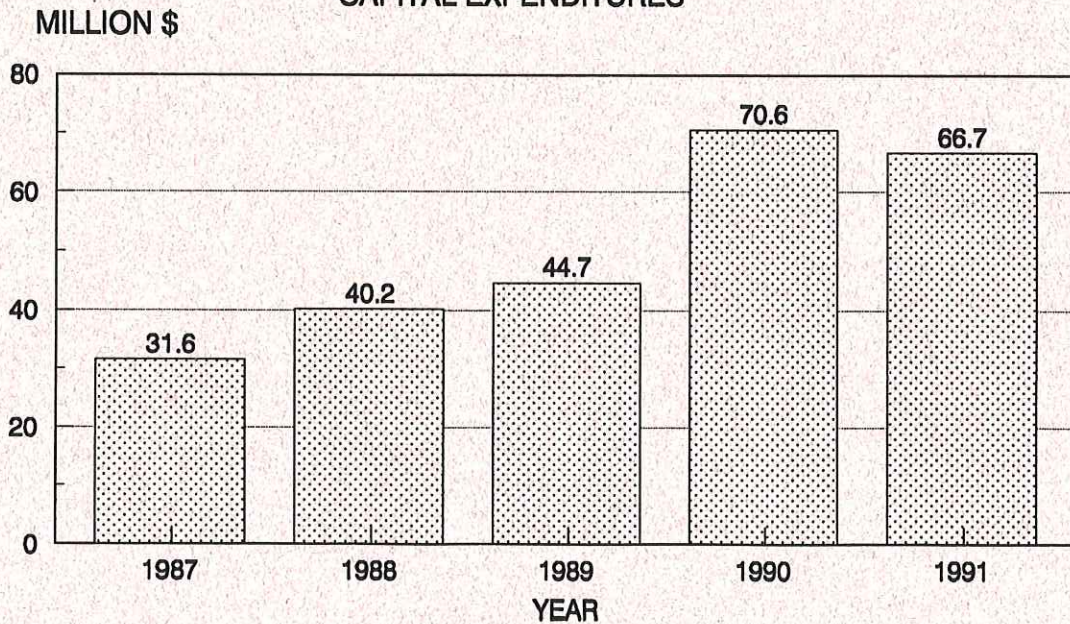


# CITY OF WINDSOR

## SOURCES OF CAPITAL REVENUE



## CAPITAL EXPENDITURES





# CITY OF WINDSOR

## GENERAL COMPARATIVE STATISTICS

	1991	1990	1989	1988	1987
<b><u>ROADS: (1)</u></b>					
Paved (kms)	810	809	808	807	806
Unpaved (kms)	23	23	23	23	23
Streetlights (#)	18,959	18,569	18,213	17,883	17,791
Bridge structures (#)	62	62	62	62	62
Railway crossings (#)	118	118	118	118	118
Traffic signals (#)	205	203	200	196	193
<b><u>WATERMAINS (kms) (2)</u></b>					
	893	890	884	877	874
<b><u>SEWERS (kms) (1)</u></b>					
	1,308	1,262	1,223	1,191	1,170
<b><u>NUMBER OF SCHOOLS: (3)</u></b>					
Elementary	70	75	76	77	78
Secondary	15	15	14	14	13
Adult learning centres	2	1	1	1	1
Agency & alternate	10	10	10	-	-
Total number of schools	97	101	101	92	92
School registration	36,957	36,972	37,380	36,197	36,433
<b><u>MUNICIPAL EMPLOYEES: (4)</u></b>					
General municipal	1,556	1,570	1,538	1,552	1,462
Police department	520	499	453	449	439
Fire department	277	276	277	277	277
Total	2,353	2,345	2,268	2,278	2,178
<b><u>LICENSES ISSUED: (5)</u></b>					
Business licenses	7,155	6,077	6,439	5,864	5,078
Dog licenses	11,956	11,961	13,698	13,533	12,098
Lottery licenses	27,010	21,923	20,871	17,393	14,273
Marriage licenses	1,607	1,717	1,890	1,840	1,808
Births	3,985	4,407	3,999	3,994	3,734
Deaths	2,204	2,088	1,950	2,450	1,905
Stillbirths	25	16	22	27	30

Sources: (1) Public Works Dept. (2) Windsor Utilities Commission (3) School Boards  
(4) Payroll Division (5) City Clerk's Dept.



# CITY OF WINDSOR

## NEW CONSTRUCTION

	1991	1990	1989	1988	1987
<b><u>BUILDING PERMITS ISSUED:</u></b>					
Residential	1,968	1,707	1,711	1,666	1,588
Commercial	82	300	318	473	451
Industrial	257	74	120	95	87
Government & Institutional	85	89	74	62	55
<b>TOTALS</b>	<b>2,392</b>	<b>2,170</b>	<b>2,223</b>	<b>2,296</b>	<b>2,181</b>

## VALUE OF CONSTRUCTION

(000's of \$)

Residential	\$62,739	\$66,914	\$61,636	\$71,766	\$57,335
Commercial	21,348	17,063	39,251	48,243	46,132
Industrial	20,864	24,406	25,841	21,389	22,935
Government & Institutional	35,824	48,483	18,311	14,558	16,265
<b>TOTALS</b>	<b>\$140,775</b>	<b>\$156,866</b>	<b>\$145,039</b>	<b>\$155,956</b>	<b>\$142,667</b>

## NUMBER OF NEW DWELLING UNITS CONSTRUCTED:

Single family	279	198	314	240	208
Semi-detached	98	31	28	76	64
Duplex	3	7	5	0	3
Double duplex	4	10	4	16	0
Multiple dwellings:					
Group housing	116	154	106	145	107
Apartment buildings	294	377	121	458	362
<b>TOTALS</b>	<b>794</b>	<b>777</b>	<b>578</b>	<b>935</b>	<b>744</b>

Source: Building Dept.



**CITY OF WINDSOR**  
(CENSUS METROPOLITAN AREA)

**DEMOGRAPHICS**

POPULATION CHARACTERISTICS

Age	Male	Female	Total	% of Total
Total	123,715	130,265	253,980	---
0-4 years	8,490	8,320	16,810	6.62
5-9 years	8,755	8,335	17,090	6.73
10-14 years	9,430	9,310	18,740	7.38
15-19 years	10,585	10,100	20,685	8.14
20-24 years	11,735	11,610	23,345	9.19
25-34 years	20,710	20,935	41,645	16.40
35-44 years	17,275	17,430	34,705	13.66
45-54 years	12,660	12,865	25,525	10.05
55-64 years	12,295	13,515	25,810	10.16
65-74 years	7,405	9,715	17,120	6.74
75 years and over	4,375	8,130	12,505	4.92

HIGHEST LEVEL OF SCHOOLING

	Total	% of Total
Population (15 years & over)	198,415	---
Less than grade 9	30,005	15.12
Grade 9-13 - no secondary certificate	60,005	30.24
Grade 9-13 - with secondary certificate	27,475	13.85
Trade certificate or diploma	4,970	2.50
Other non-university education		
without certificate	14,070	7.09
with certificate	25,945	13.08
University		
without degree	19,045	9.60
with degree	16,900	8.52

Source: 1986 Census

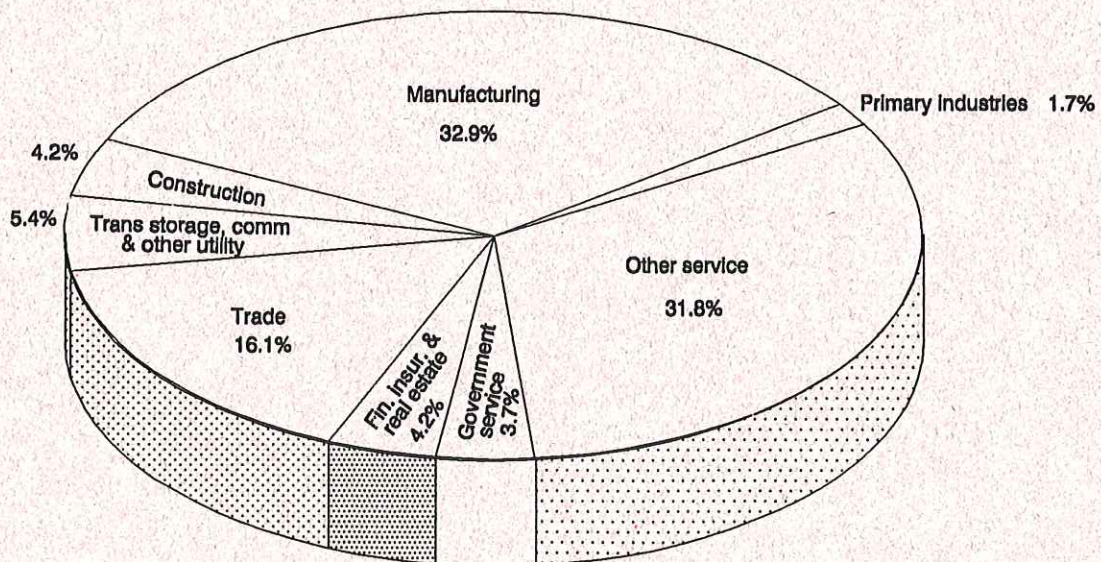


**CITY OF WINDSOR**  
(CENSUS METROPOLITAN AREA)

**DEMOGRAPHICS (continued)**

**INDUSTRY DIVISIONS**

	<u>Total</u>	<u>% of Total</u>
Labour force 15 years & over	128,985	---
Not applicable	2,305	---
All industries	126,685	---
Primary industries	2,130	1.68
Manufacturing industries	41,650	32.88
Construction industries	5,340	4.22
Transportation, storage, communication and other utility industries	6,905	5.45
Trade industries	20,330	16.05
Financial, insurance & real estate industries	5,290	4.18
Government service industries	4,715	3.72
Other service industries	40,315	31.82



Source: 1986 Census



**CITY OF WINDSOR**  
(CENSUS METROPOLITAN AREA)

**DEMOGRAPHICS (continued)**

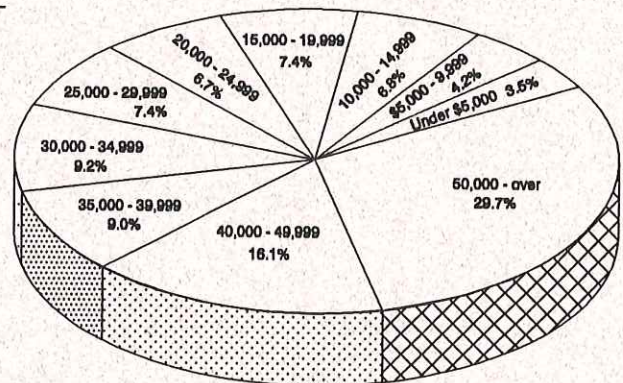
SEX & INCOME GROUPS

	Male	Female	Total	% of Total
15 years & over with income under \$1,000	3,210	6,000	9,210	5.34
\$1,000 - 2,999	4,755	8,730	13,485	7.81
3,000 - 4,999	4,135	8,250	12,385	7.18
5,000 - 6,999	4,190	7,720	11,910	6.90
7,000 - 9,999	6,350	13,690	20,040	11.61
10,000 - 14,999	9,110	12,185	21,295	12.34
15,000 - 19,000	7,520	8,435	15,955	9.24
20,000 - 24,999	7,305	5,610	12,915	7.48
25,000 - 29,999	8,560	4,365	12,925	7.49
30,000 - 34,999	10,415	3,365	13,780	7.98
35,000 & over	24,475	4,215	28,690	16.62
<b>Total</b>	<b>90,025</b>	<b>82,565</b>	<b>172,590</b>	<b>100.00</b>

Average income	\$25,502	\$12,678
Median income	\$23,865	\$9,095
Standard error of average income	\$205	\$84

FAMILY INCOME

	Total	% of Total
All census families	67,581	
Under \$5,000	2,360	3.49
\$5,000 - 9,999	2,825	4.18
10,000 - 14,999	4,565	6.75
15,000 - 19,999	4,985	7.38
20,000 - 24,999	4,626	6.84
25,000 - 29,999	4,975	7.36
30,000 - 34,999	6,250	9.25
35,000 - 39,999	6,075	8.99
40,000 - 49,999	10,855	16.06
50,000 - over	20,065	29.69



Average income	\$41,045
Median income	\$37,623
Standard error of average income	\$293

Source: 1986 Census



**CITY OF WINDSOR  
(WINDSOR-ESSEX COUNTY)**

**REAL ESTATE STATISTICAL INFORMATION**

	1991	1990	1989	1988	1987
<b><u>RESIDENTIAL:</u></b>					
Total gross Residential sales (\$ 000's)	472,409	425,856	564,267	487,725	387,474
Total residential Units sold	4,475	4,006	5,657	5,761	5,214
Average cost per Residential unit (\$ 000's)	105	107	98	83	74

	1991 \$ 000's	1990 \$ 000's	1989 \$ 000's	1988 \$ 000's	1987 \$ 000's
<b><u>OTHER:</u></b>					
Commercial & Industrial	25,558	37,835	36,998	49,327	24,519
Vacant land	11,300	16,602	19,127	16,248	10,859
Business	538	1,176	1,090	819	905
Farms	5,004	4,577	7,725	4,473	3,821

SOURCE: WINDSOR-ESSEX COUNTY REAL ESTATE BOARD.

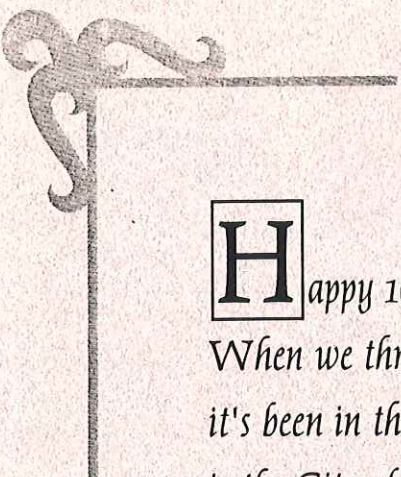


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***CENTENNIAL CELEBRATIONS***





**H**appy 100th Birthday, Windsor!

*When we throw a party, we don't hold back ... especially when it's been in the making for 100 years and when the guest of honour is the City of Windsor.*

*For starters, the Centennial festivities will last one year, and, every day of the year there will be some special community event, program, show or display to honour the City on its historic birthday.*

*Naturally, you're invited to join the festivities! We'll have five very special celebrations which are highlighted on the other side of this page.*

*In between these celebrations will be other events all year long, for everyone of all ages. So don't be surprised to see stage shows, parades, art and music festivals, and a myriad of multicultural events.*

*So, what do you say? Are you ready for lots of pomp and colour, fun and good family times? Well, we are and we're ready for you!*

*Whether you're discovering Windsor for the very first time, or coming home and getting together with friends, our arms and hearts say "Welcome." It's a party for everyone ... and the more the merrier.*

*To find out more about the festivities, just call one of our Centennial Info-Lines. Come celebrate with us!*

1992 Centennial  
Celebration Committee  
Windsor, Ontario

Info-lines 519-977-1992/1-800-387-1992



# Come Celebrate

## With Us

1892 1992

### NEW YEAR'S EVE ON THE DRIVE (December 31, 1991)

1992 Centennial Celebration kick-off featuring Mardi Gras Madness and a Black Tie Gala at the Cleary International Centre. Midnight countdown in Dieppe Park.

### CENTURY WEEK (May 11 - May 18th, 1992)

A celebration filled week highlighting our heritage. Special events include the Centennial Ball and the hosting of the annual meeting of the Ontario Guild of Town Criers.

### CANADA DAY (July 1, 1992)

Celebrating Windsor's 100th and Canada's 125th Birthdays featuring the International Freedom Festival.

### CENTENNIAL HOMECOMING CELEBRATION (October 23 - November 1, 1992)

Welcoming home past residents and alumni. Special recognition for those who have made significant contribution to Windsor.

### DECEMBER WRAP-UP (December 1992)

A focus on today's children and their future. Looking forward to the next 100 years.

