

APPENDIX A
FORD CITY BIA

	2022		2022		2023	
	Approved Budget		Projected Actual		Proposed Budget	
REVENUE						
BIA Levy	\$	30,000.00	\$	30,000.00	\$	30,000.00
<u>Government Grants</u>						
Federal or Provincial						
Municipal						
<u>Other Revenue</u>						
Donations						
Sponsorships				5,450.00		6,000.00
Promotions & Events Revenue				3,100.00		4,000.00
TOTAL REVENUE	\$	30,000.00	\$	38,550.00	\$	40,000.00
EXPENDITURES (includes non-recoverable HST)						
Total Administrative	\$	11,700.00	\$	15,735.60	\$	16,870.00
Total Capital	\$	10,100.00	\$	25,755.21	\$	4,770.00
Total Marketing	\$	8,200.00	\$	12,730.81	\$	18,360.00
TOTAL EXPENDITURES	\$	30,000.00	\$	54,221.62	\$	40,000.00
Surplus/(Deficit)	\$		\$	15,671.62	\$	

ACCUMULATED SURPLUS/(DEFICIT)

Beginning Balance		\$	55,908.00	
Use of Reserve				\$ -
Addition to Reserve				
Ending Balance		\$	55,908.00	\$

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval	18/01/2023	General Membership Approval	18/01/2023
	Date Month Year		Date Month Year
			
Signature of Chair		Signature of Treasurer	
Date: FEB 2, 2023		Date: 02.02.23	
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below.:			
Name: Kaitlyn Karns Phone Number: 519-562-0450 Email Address: kaitlyn@fordcity.ca			

APPENDIX I (CONT'D)

FORD CITY BIA Administrative Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Staff	Salaries/Wages/Benefits	6,400.00	10,428.00	11,400.00
Other Admin.	Accounting	400.00	395.50	400.00
	Audit	1,130.00	1,130.00	1,130.00
	AGM Expenses		253.16	250.00
	Meeting Expenses (non AGM)			
	Bank Charges			
	Conferences/Seminars			
	Consultants			
	Donations	200.00	250.00	200.00
	Strategic Plan			
	Memberships			
	Subscriptions			
	Insurance	2,500.00	1,981.08	2,000.00
	Legal			
	Telephone			
	Postage & Courier			
	Transportation & Travel			
	Office Supplies	50.00	-	-
	Office Equipment/Furniture/Maintenance			
	Printing	20.00	242.95	50.00
	Storage/Maintenance	1,000.00	1,054.91	1,440.00
	Rent/Lease			
	Utilities			
	Other: (please specify)			
Total Administrative Expenses		\$ 11,700.00	\$ 15,735.60	\$ 16,870.00

APPENDIX I

(CONT'D)

FORD CITY BIA Capital Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment			
	Street Furniture			
	Benches			
	Alley Enhancements			
	Signage			
	Decorative Lighting			
	Decorations-Seasonal			
	Decorations-Other			
	Banners			
	Murals	1,100.00	24,172.97	0.00
	Planters	1,000.00	0.00	570.00
	Hanging Baskets	5,500.00	0.00	3,000.00
	Signage			
	Technical/Professional Services			
	General Maintenance			
	Flowers/Plants/Trees	800.00	641.77	500.00
	Snow Removal			
	Decorations			
	Hydro			
	Graffiti Removal	700.00	0.00	0.00
	Power Washing			
	Needle Collection			
	Street Cleaning			
	Broken Windows			
	Cleanup - Other (please specify)	500.00	757.97	500.00
	Miscellaneous Repairs	500.00	182.50	200.00
	Permit Fees			
	Security			
Total Capital Expenses		\$ 10,100.00	\$ 25,755.21	\$ 4,770.00

APPENDIX I (CONT'D)

FORD CITY BIA		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	Memberships			
	Subscriptions			
	Professional Development			
	Travel			
	General Meeting Expense			
	Board/Committee Meeting Expense			
	Budget Meeting Expense			
	Conference Expense			
	Internet/Website			
	Member Services (Parking Tokens)			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising	2,000.00	4,574.81	1,000.00
	Printing – (Flyers, Brochures, etc...)			
	Marketing Design			
	Branding			
	Retail Recruitment			
	Social Media			
	Signage			
	Sponsorships			
	Newsletter			
	Website Development/Maintenance	200.00	918.00	360.00
	Wi-Fi			
Promotions & Events				
	Canada Day			
	Christmas			
	Easter			
	Spring Event (Please specify)			
	Summer Event (Please specify)			
	Fall Event (Please specify)			
	Winter Event (Please specify)			
	Sidewalk Sale			
	Signature Event 1 (complete tab)	6,000.00	7,238.00	17,000.00
	Signature Event 2 (complete tab)			0.00
	Please specify			
Total		\$ 8,200.00	\$ 12,730.81	\$ 18,360.00

APPENDIX I (CONT'D)

FORD CITY BIA		2022	2022	2023
Signature Event 1 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Dropped on Drouillard				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution	6,000.00	7,238.00	7,000.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships		5,450.00	6,000.00
	Festival Revenue		3,100.00	4,000.00
Total Revenues		6,000.00	15,798.00	17,000.00
Expenditures				
	Consultants	1,000.00	0.00	1,000.00
	Entertainers	2,000.00	4,700.00	5,000.00
	Fees - EMS	100.00	1,125.00	1,125.00
	Fees - Police		812.00	800.00
	Permits	150.00	1,126.00	1,126.00
	Signage		878.00	749.00
	Barricades		1,020.00	1,200.00
	Advertising/Promotion	1,500.00	1,000.00	1,000.00
	Waste Handling/Removal	100.00	0.00	1,000.00
	Porto-potties	250.00	2,534.50	3,000.00
	Staging	900.00	0.00	0.00
	Misc.			1,000.00
Total Expenditures		6,000.00	19,195.50	17,000.00
Notes: Please provide description of the event				
<p>Dropped on Drouillard can be described as Windsor's only all-day urban street and culture festival in the heart of Ford City. This festival is packed with events and attractions such as mural painting, live music, a classic car show and plenty of local vendors for attendees to enjoy! The event will include a street closure that will take place along Drouillard Rd. between Trenton St. and Richmond St. including some of Whelpton St. which houses 20+ of Ford City's most iconic businesses. Dropped on Drouillard will be on August 20, 2022 from 11am until 11pm. Additional funding will allow us to enhance the event by including new vendors plus all of the previously participating vendors, properly pay musicians and artists for their creative entertainment (according to CARFAC and SOCAN fees). This event</p>				

APPENDIX I (CONT'D)
FORD CITY BIA
Commentary - 2022 Actual Expenditures

Explanation of Significant Variances (2022 Projected Actual vs. 2022 Approved Budget):

SUMMARY

(Include 2022 accomplishments; also indicate what was not accomplished in 2022 and why)

1. 2022 Accomplishments

In 2022 the Ford City BIA saw many accomplishments as we continue to grow and recover from the Pandemic. Between 2018 and 2022, the BIA welcomed 28 new businesses, 22 CIP applications, and 19 buildings were purchased. In addition, our signature event, Dropped on Drouillard was the largest and most successful it has ever been.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

Sponsorships were sought out to help with funding Dropped on Drouillard. With the event being the largest it has ever been, the additional support by external funders was absolutely need. Sponsors included the University of Windsor's Alumni Association, Capitol Power and Desjardins Insurance.

Variance
#DIV/0!

3. Promotions, Events & Other Revenues

Other revenues for Dropped on Drouillard were collected through vendor fees. This event supported over 50 local artists, small businesses and vendors.

Variance
#DIV/0!

EXPENDITURES

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

4. Administration

The 2022 Budget was completed by the former Executive Director and it appears there was an error as the signed 2022 ED contract amount is reflective of what was actually spent on Administration in 2022.

Variance
34%

5. Capital & General Maintenance

This variance is due to the Ford City Mural Project. \$10,000 was approved for this project in 2021, but was pushed back to 2022. This amount also includes the painted cross-walk that was completed in 2022. We are still working with the City's Cultural department on receiving additional funding to repair the crosswalk in 2023.

Variance
155%

7. Communications, Marketing, Promotions & Events

This variance is from hiring a temporary Social Media manager to help with the promotion of Dropped on Drouillard.

Variance
55%

8. Harmonized Sales Tax (HST) Rebates

2021 HST Rebate = \$1,045.82

Mandatory

APPENDIX I (CONT'D)
FORD CITY BIA
Commentary - 2023 Proposed Budget

Explanation of Significant Variances (2023 Proposed Budget vs. 2022 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2023 Goals and Objectives

Some goals for 2023 include: Growing Dropped on Drouillard, including getting more sponsorships and including more vendors// Promoting the new businesses in the BIA and the available properties for rent and/or sale.// Continuing to grow the community and its' sustainability.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

The goal is to receive more sponsorships for Dropped on Drouillard 2023, to assist with the continuing growth of the event.

Variance
#DIV/0!

3. Promotions, Events & Other Revenues

Same as Question 2.

Variance
#DIV/0!

EXPENDITURES

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

4. Administration

\$2 an hour raise for the Executive Director position.

Variance
44%

5. Capital & General Maintenance

No public art projects will be paid for by the BIA in 2023.

Variance
-53%

7. Communications, Marketing, Promotions & Events

Variance
124%

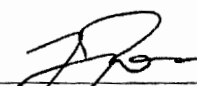
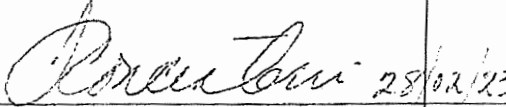
APPENDIX B
ERIE ST/VIA ITALIA BIA

	2022		2022		2023	
	Approved Budget		Projected Actual		Proposed Budget	
REVENUE						
BIA Levy	\$	125,000.00			\$	125,000.00
<u>Government Grants</u>						
Federal or Provincial						
Municipal						
<u>Other Revenue</u>						
Donations						
Sponsorships						
Promotions & Events Revenue						
TOTAL REVENUE	\$	125,000.00	\$	-	\$	125,000.00
EXPENDITURES (Includes non-recoverable HST)						
Total Administrative	\$	37,350.00	\$	-	\$	46,200.00
Total Capital	\$	31,400.00	\$	-	\$	23,000.00
Total Marketing	\$	56,250.00	\$	-	\$	55,800.00
TOTAL EXPENDITURES	\$	125,000.00	\$	-	\$	125,000.00
Surplus/Deficit	\$		\$		\$	

ACCUMULATED SURPLUS/(DEFICIT)

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

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval	10 01 23 Date Month Year	General Membership Approval	07 02 23 Date Month Year
	Date		Date
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below:			
Name:	Phone Number:	Email Address:	

APPENDIX B (CONT'D)

ERIE ST/VIA ITALIA BIA Administrative Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Staff	Salaries/Wages/Benefits	20,000.00		28,000.00
Other Admin.	Accounting	2,500.00		1,500.00
	Audit	1,270.00		1,400.00
	AGM Expenses	200.00		150.00
	Meeting Expenses (non AGM)	200.00		500.00
	Bank Charges	200.00		250.00
	Conferences/Seminars			
	Consultants			
	Donations	700.00		700.00
	Strategic Plan			
	Memberships			
	Subscriptions			
	Insurance	4,300.00		4,364.00
	Legal			
	Telephone			
	Postage & Courier	200.00		
	Transportation & Travel			
	Office Supplies	200.00		500.00
	Office Equipment/Furniture/Maintenance	200.00		200.00
	Printing			
	Storage/Maintenance			
	Rent/Lease	6,780.00		8,136.00
	Utilities	600.00		500.00
	Other: (please specify)			
Total Administrative Expenses		\$ 37,350.00	\$ -	\$ 46,200.00

APPENDIX B (CONT'D)

ERIE ST/VIA ITALIA BIA Capital Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment			
	Street Furniture			
	Benches			
	Alley Enhancements			
	Signage	500.00		500.00
	Decorative Lighting			
	Decorations-Seasonal	5,000.00		10,000.00
	Decorations-Other	1,000.00		
	Banners	500.00		5,000.00
	Murals			
	Planters	2,000.00		2,000.00
	Hanging Baskets			
	Signage			
	Technical/Professional Services			
	PLEASE SPECIFY			
Street Safety Project	20,000.00		4,000.00	
General Maintenance				
	Flowers/Plants/Trees	1,000.00		
	Snow Removal			
	Decorations			
	Hydro			
	Graffiti Removal			
	Power Washing			
	Needle Collection			
	Street Cleaning			
	Broken Windows			
	Cleanup - Other (please specify)			
	Miscellaneous Repairs			
	Permit Fees	1,400.00		1,500.00
	Security			
Total Capital Expenses		\$ 31,400.00	\$ -	\$ 23,000.00

APPENDIX B (CONT'D)

ERIE ST/VIA ITALIA BIA		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	Memberships	150.00		150.00
	Subscriptions			
	Professional Development			
	Travel			
	General Meeting Expense			
	Board/Committee Meeting Expense			
	Budget Meeting Expense			
	Conference Expense			
	Internet/Website	1,100.00		1,150.00
	Member Services (Parking Tokens)			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising	10,000.00		10,000.00
	Printing – (Flyers, Brochures, etc...)	500.00		500.00
	Marketing Design			
	Branding			
	Retail Recruitment			
	Social Media			
	Signage			
	Sponsorships			
	Newsletter	500.00		
	Website Development/Maintenance			
	Wi-Fi			
Promotions & Events				
	Canada Day			
	Christmas			
	Easter			
	Spring Event (Please specify)			
	Summer Event (Please specify)	30,000.00		30,000.00
	Street Closures/ Carrousel			
	Fall Event (Please specify)	10,000.00		10,000.00
	VIBRA Bike Races/ Street Closure			
	Winter Event (Please specify)	4,000.00		4,000.00
	New Event			
	Sidewalk Sale			
	Signature Event 1 (complete tab)			
	Signature Event 2 (complete tab)			
	Events PLEASE SPECIFY			
Total		\$ 56,250.00	\$	\$ 55,800.00

APPENDIX B (CONT'D)

ERIE ST/VIA ITALIA BIA		2022	2022	2023
Signature Event 1 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Carrousel of Nations/ Italian Village				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution	30,000.00		30,000.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
Total Revenues		30,000.00	0.00	30,000.00
Expenditures				
	Consultants			
	Entertainers	10,000.00		10,000.00
	Fees - EMS			
	Fees - Police	2,000.00		2,000.00
	Permits	2,000.00		2,000.00
	Signage	500.00		500.00
	Barricades	600.00		400.00
	Advertising/Promotion	1,500.00		1,500.00
	Waste Handling/Removal	600.00		700.00
	Porto-potties			
	Staging	4,000.00		4,400.00
	Security	4,000.00		4,000.00
	Staff to Guard all barricades	4,000.00		3,500.00
	Equipment Rentals (generators etc.)	800.00		1,000.00
Total Expenditures		30,000.00	0.00	30,000.00
Notes: Please provide description of the event				

APPENDIX B (CONT'D)

ERIE ST/VIA ITALIA BIA		2022	2022	2023
Signature Event 2 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Tour di Via Italia Bike Race				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution	10,000.00		10,000.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
Total Revenues		10,000.00	0.00	10,000.00
Expenditures				
	Consultants			
	Entertainers			
	Fees - EMS			1,500.00
	Fees - Police	5,000.00		3,500.00
	Permits	3,000.00		2,000.00
	Signage			
	Barricades			1,500.00
	Advertising/Promotion	2,000.00		1,500.00
	Waste Handling/Removal			
	Porto-potties			
	Staging			
	Security			
	Staff to Guard all barricades			
Equipment Rentals (generators etc.)				
Total Expenditures		10,000.00	0.00	10,000.00
Notes: Please provide description of the event				

APPENDIX C


OLDE RIVERSIDE TOWN CENTRE BIA

	2022		2023	
	Approved Budget	Projected Actual	Proposed Budget	
REVENUE				
BIA Levy	\$ 65,000.00	\$ 65,000.00	\$ 75,000.00	
<u>Government Grants</u>				
Federal or Provincial				
Municipal				
<u>Other Revenue</u>				
Donations				
Sponsorships				
Promotions & Events Revenue		7,980.00		
TOTAL REVENUE	\$ 65,000.00	\$ 72,980.00	\$ 75,000.00	
EXPENDITURES (includes non-recoverable HST)				
Total Administrative	\$ 17,175.00	\$ 26,579.09	\$ 20,950.00	
Total Capital	\$ 30,525.00	\$ 28,585.75	\$ 25,400.00	
Total Marketing	\$ 17,300.00	\$ 43,486.81	\$ 28,650.00	
TOTAL EXPENDITURES	\$ 65,000.00	\$ 98,651.65	\$ 75,000.00	
Surplus/Deficit	\$ -	\$ -25,671.65	\$ -	

ACCUMULATED SURPLUS/(DEFICIT)

Beginning Balance		\$ 26,265.00	\$ 51,936.65
Use of Reserve		\$ 25,671.65	\$ -
Addition to reserve			
Ending Balance		\$ 51,936.65	\$ 51,936.65

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval	02-Nov-22			General Membership Approval	18, January 2023		
	Date	Month	Year		Date	Month	Year
							
Rick Martinello							
Signature of Chair				Signature of Treasurer			
Date				Date			
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below.:							
Bridget M. Scheuerman		519 962-1852		bscheuerman38@gmail.com			
Name:		Phone Number:		Email Address:			

APPENDIX C (CONT'D)

OLDE RIVERSIDE TOWN CENTRE BIA Administrative Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Staff	Salaries/Wages/Benefits	9,000.00	15,100.00	11,000.00
Other Admin.	Accounting	400.00	452.00	500.00
	Audit	1,200.00	1,130.00	1,130.00
	AGM Expenses	100.00	666.79	370.00
	Meeting Expenses (non AGM)	50.00	-	-
	Bank Charges			
	Conferences/Seminars			
	Consultants			
	Donations	2,000.00	5,103.00	2,000.00
	Strategic Plan			
	Memberships			
	Subscriptions			
	Insurance	1,800.00	2,026.08	3,000.00
	Legal			
	Telephone	950.00	858.80	700.00
	Postage & Courier	25.00	84.07	50.00
	Transportation & Travel			
	Office Supplies	150.00	241.29	200.00
	Office Equipment/Furniture/Maintenance			
	Printing	1,200.00	331.90	500.00
	Storage/Maintenance		585.16	1,500.00
	Rent/Lease			
	Utilities			
	Other: (please specify)			
	Gifts	300.00	-	-
Total Administrative Expenses		\$ 17,175.00	\$ 26,579.09	\$ 20,950.00

APPENDIX C (CONT'D)

OLDE RIVERSIDE TOWN CENTRE BIA Capital Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment	7,500.00	7,500.00	7,500.00
	Street Furniture			
	Benches			
	Alley Enhancements			
	Signage			
	Decorative Lighting			
	Decorations-Seasonal			
	Decorations-Other			
	Banners			
	Murals	1,000.00	0.00	500.00
	Planters	17,000.00	15,873.25	15,000.00
	Hanging Baskets			
	Signage			
	Technical/Professional Services			
	General Maintenance			
	Flowers/Plants/Trees	1,500.00	0.00	0.00
	Snow Removal			
	Decorations			
	Hydro			
	Graffiti Removal			
	Power Washing	0.00	1,650.00	0.00
	Needle Collection			
	Street Cleaning	3,000.00	3,562.50	2,350.00
	Broken Windows			
	Cleanup - Other (please specify)			
	Miscellaneous Repairs	500.00	0.00	0.00
	Permit Fees			
	Security			
	Please Specify			
	Garden Supplies	25.00	0.00	50
Total Capital Expenses		\$ 30,525.00	\$ 28,585.75	\$ 25,400.00

APPENDIX C (CONT'D)

OLDE RIVERSIDE TOWN CENTRE BIA		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	Memberships			
	Subscriptions			
	Professional Development			
	Travel			
	General Meeting Expense			
	Board/Committee Meeting Expense			
	Budget Meeting Expense			
	Conference Expense			
	Internet/Website	800.00	360.00	300.00
	Member Services (Parking Tokens)			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising	10,000.00	2,505.78	2,500.00
	Printing – (Flyers, Brochures, etc...)			
	Marketing Design		1,443.92	2,850.00
	Branding			
	Retail Recruitment			
	Social Media			
	Signage		1,072.28	1,000.00
	Sponsorships		2,103.00	0.00
	Newsletter			
	Website Development/Maintenance		2,000.00	1,000.00
	Wi-Fi			
	Please specify			
Promotions & Events				
	Canada Day			
	Christmas	2,500.00	0.00	1,000.00
	Easter			
	Spring Event (Please specify)			
	Summer Event (Please specify)		34,001.83	20,000.00
	Fall Event (Please specify)			
	Winter Event (Please specify)			
	Sidewalk Sale			
	Signature Event 1 (complete tab)	4,000.00		0.00
	Signature Event 2 (complete tab)			0.00
	Please specify			
Total		\$ 17,300.00	\$ 43,486.81	\$ 28,650.00

APPENDIX C (CONT'D)

OLDE RIVERSIDE TOWN CENTRE BIA		2022	2022	2023
Signature Event 1 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Riverside Rocks				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution			20,000.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
Total Revenues		0.00	0.00	20,000.00
Expenditures				
	Insurance			250.00
	Entertainers			
	Fees - EMS			
	Security			1,750.00
	Permits			400.00
	Tent			12,500.00
	Barricades			
	Advertising/Promotion			3,950.00
	Waste Handling/Removal			
	Chairs/Tables/Porta Potties			
	Supplies			
	Awards			
	Decorations			
	DJ			
	Other			1,150.00
Total Expenditures		0.00	0.00	20,000.00

Notes: Please provide description of the event

APPENDIX C (CONT'D)
OLDE RIVERSIDE TOWN CENTRE BIA
Commentary - 2022 Actual Expenditures

Explanation of Significant Variances (2022 Projected Actual vs. 2022 Approved Budget):

SUMMARY

(Include 2022 accomplishments; also indicate what was not accomplished in 2022 and why)

1. 2022 Accomplishments

We celebrated the 100th Anniversary of the town of Riverside by holding Riverside Rocks 100. This brought the business and residential community together after a long absence due to Covid. We kept the business association bright and beautiful and we, with the financial assistance of Councillor Gignac added 14 colourful bike racks.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

Sponsored, along with Enwin Utilities and the Royal Canadian Legion the Veterans Banner project.

Variance
#DIV/0!

3. Promotions, Events & Other Revenues

Riverside Rocks 100

Variance
#DIV/0!

EXPENDITURES

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

4. Administration

Due to the small size of the Board, the Executive Director takes on considerably more responsibility, particularly with the Riverside Rocks 100 event, which took up a great deal of time as it was a first time event. The regular duties were continued.

Variance
55%

5. Capital & General Maintenance

Variance
-6%

7. Communications, Marketing, Promotions & Events

Riverside generally hosts a car show each year, but could not do so in 2020 and 2021. Unsure of how 2022 was going to evolve, only \$4,000 was allotted for events. When restrictions were lifted, the money in reserves from 2020 and 2021 events was used to host Riverside Rocks 100, which attracted a large number of people from all over Essex County. It

Variance
151%

8. Harmonized Sales Tax (HST) Rebates

\$6,545.87

Mandatory

APPENDIX ((CONT'D))
OLDE RIVERSIDE TOWN CENTRE BIA
Commentary - 2023 Proposed Budget

Explanation of Significant Variances (2023 Proposed Budget vs. 2022 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2023 Goals and Objectives

With the addition of six new Board members, we are looking forward to planning events and beautification of the area.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

Variance
#DIV/0!

3. Promotions, Events & Other Revenues

Variance
#DIV/0!

EXPENDITURES

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

4. Administration

An increase in the cost for the Executive Director from \$25 to \$30 per hour after 25 years staying at the same rate.

Variance
22%

5. Capital & General Maintenance

Little of maintenance was required. We are looking at the replacement of benches and banners through a capital works project.

Variance
-17%

7. Communications, Marketing, Promotions & Events

We have added a Marketing company to assist, as well as plans to develop more intricate ways of getting the word out to promote the area.

Variance
66%

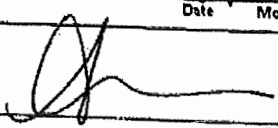
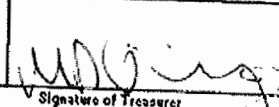
APPENDIX D
OLDE SANDWICH TOWNE BIA

	2022		2023	
	Approved Budget	Projected Actual	Proposed Budget	
REVENUE				
BIA Levy	\$ 67,100.00	\$ 67,100.00	\$ 67,100.00	
Transfer from Reserves	\$ 65,000.00	\$ 65,000.00		
<u>Government Grants</u>				
Federal or Provincial		44,072.83		
WDBA Grant			200,000.00	
<u>Other Revenue</u>				
Donations				
Sponsorships	2,500.00	-		
Promotions & Events Revenue	2,500.00	1,900.00	2,000.00	
TOTAL REVENUE	\$ 137,100.00	\$ 178,072.83	\$ 269,100.00	
EXPENDITURES (Includes non-recoverable HST)				
Total Administrative	\$ 35,450.00	\$ 30,301.47	\$ 64,390.00	
Total Capital	\$ 35,400.00	\$ 23,131.51	\$ 95,500.00	
Total Marketing	\$ 66,250.00	\$ 67,139.71	\$ 156,350.00	
TOTAL EXPENDITURES	\$ 137,100.00	\$ 110,572.69	\$ 316,240.00	
Surplus/Deficit	\$ -	\$ 67,500.14	-\$ 47,140.00	

ACCUMULATED SURPLUS/(DEFICIT)

Beginning Balance			
Use of Reserve			-\$ 47,140.00
Addition to Reserve			
Ending Balance		\$ -	\$ 47,140.00

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval	04 03 23	General Membership Approval	04 05 2023
Date	Month	Year	Date
			
Signature of Chair	Date	Signature of Treasurer	Date

If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below:

APPENDIX D (CONT'D)

OLDE SANDWICH TOWNE BIA Administrative Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Staff	Salaries/Wages/Benefits	30,000.00	25,314.53	27,840.00
Other Admin.	Accounting	300.00	650.00	800.00
	Audit	1,200.00	1,200.00	1,500.00
	AGM Expenses			
	Meeting Expenses (non AGM)			
	Bank Charges			
	Conferences/Seminars			
	Beautification Planning 2023-2028			30,000.00
	Donations	500.00	200.00	500.00
	Strategic Plan			
	Memberships		270.10	
	Subscriptions			
	Insurance	1,600.00	1,831.68	1,900.00
	Legal			
	Telephone			
	Postage & Courier			
	Transportation & Travel			
	Office Supplies	500.00	-	500.00
	Office Equipment/Furniture/Maintenance			
	Printing			
	Storage/Maintenance	1,000.00	600.00	1,000.00
	Rent/Lease			
	Utilities	50.00	45.32	50.00
	Other: (please specify)			
	Welcome and/or Condolence Planters	300.00	189.84	300.00
Total Administrative Expenses		\$ 35,450.00	\$ 30,301.47	\$ 64,390.00

APPENDIX D (CONT'D)

OLDE SANDWICH TOWNE BIA		2022	2022	2023
Capital Expenses		Approved Budget	Projected Actual	Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment			
	Street Furniture			
	Benches			
	Alley Enhancements			
	Signage			
	Decorative Lighting			
	Decorations-Seasonal	26,000.00	22,600.00	86,000.00
	Decorations-Other			
	Banners			
	Murals	8,000.00	0.00	8,000.00
	Planters	1,000.00	200.00	1,000.00
	Hanging Baskets			
	Signage			
	Technical/Professional Services			
	General Maintenance			
	Flowers/Plants/Trees			
	Snow Removal			
	Decorations			
	Hydro			
	Graffiti Removal			
	Power Washing			
	Needle Collection			
	Street Cleaning	400.00	331.51	500.00
	Broken Windows			
	Cleanup - Other (please specify)			
	Miscellaneous Repairs			
	Permit Fees			
	Security			
	Please specify			
	Total Capital Expenses		\$ 35,400.00	\$ 23,131.51

APPENDIX D (CONT'D)

OLDE SANDWICH TOWNE BIA		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	Memberships			
	Subscriptions			
	Professional Development			
	Travel			
	General Meeting Expense			
	Board/Committee Meeting Expense			
	Budget Meeting Expense			
	Conference Expense			
	Internet/Website			
	Member Services (Parking Tokens)			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising	1,000.00	750.00	1,000.00
	Printing – (Flyers, Brochures, etc...)	750.00	750.00	750.00
	Marketing Design		0.00	62,100.00
	Branding			
	Retail Recruitment			
	Social Media	6,000.00	6,250.00	7,000.00
	Signage			
	Sponsorships			
	Newsletter	1,000.00	277.97	1,500.00
	Website Development/Maintenance	500.00	456.45	500.00
	Wi-Fi			
	Promotional Videos		2,100.00	2,000.00
Promotions & Events				
	Canada Day			
	Christmas			
	Easter			
	Spring Event (Please specify)			
	Summer Event (Please specify)			
	Fall Event (Please specify)			
	Winter Event (Please specify)			
	Sidewalk Sale			
	Signature Event 1 (complete tab)	12,000.00	11,624.31	15,600.00
	Signature Event 2 (complete tab)	15,000.00	15,730.18	33,800.00
	Signature Event 3 Outdoor market	30,000.00	19,200.80	32,100.00
	Please specify			
Total		\$ 66,250.00	\$ 57,139.71	\$ 156,350.00

APPENDIX D (CONT'D)

OLDE SANDWICH TOWNE BIA		2022	2022	2023
Signature Event 1 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Open Streets				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution	12,000.00	12,000.00	13,600.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			2,000.00
	WDBA Grant			
Total Revenues		12,000.00	12,000.00	15,600.00
Expenditures				
	Consultants	2,500.00	2,605.73	4,000.00
	Entertainers	3,000.00	6,131.53	7,000.00
	Fees - EMS	500.00		
	Fees - Police			
	Permits	1,000.00	0.00	
	Signage	1,000.00	887.05	1,000.00
	Barricades	500.00	0.00	500.00
	Advertising/Promotion	2,000.00	2,000.00	2,000.00
	Waste Handling/Removal			
	Porto-potties	600.00	0.00	600.00
	Staging	900.00	0.00	500.00
Total Expenditures		12,000.00	11,624.31	15,600.00

Notes: Open Streets in Sandwich Towne is apart of the broader City of Windsor's Open Streets festivities.

APPENDIX D (CONT'D)

OLDE SANDWICH TOWNE BIA		2022	2022	2023
Signature Event 2 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Miracle in Sandwich				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution	15,000.00	15,000.00	12,800.00
	Federal/Provincial Grant		50,000.00	
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
	WDBA Grant			21,000.00
Total Revenues		15,000.00	65,000.00	33,800.00
Expenditures				
	Consultants	3,000.00	3,955.00	4,000.00
	Entertainers	1,500.00	1,500.00	2,000.00
	Fees - EMS			
	Fees - Police			
	Permits	1,000.00	0.00	1,000.00
	Signage	1,000.00	1,080.00	1,200.00
	Barricades	500.00	0.00	500.00
	Advertising/Promotion	3,000.00	5,440.56	19,000.00
	Waste Handling/Removal	500.00	0.00	500.00
	Porto-potties	600.00	0.00	600.00
	Staging	1,000.00	500.00	1,000.00
	Others	2,000.00	2,441.00	3,000.00
	Donations to Participating Organizations			
	Supplies	900.00	813.62	1,000.00
	Rental of Space			
	Tree Decorating Day-Consultant			
Total Expenditures		15,000.00	15,730.18	33,800.00

Notes: The Miracle on Sandwich Event is a one of a kind Christmas spectacular that takes place usually on the first week

APPENDIX D (CONT'D)

OLDE SANDWICH TOWNE BIA		2022	2022	2023
Signature Event 2 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Sandwich Outdoor market				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution	25,000.00	25,000.00	3,100.00
	Federal/Provincial Grant		44,072.83	
	Municipal Grant			
	Donations			
	Sponsorships	2,500.00	0.00	
	Festival Revenue	2,500.00	1,900.00	
	WDBA Grant			29,000.00
Total Revenues		30,000.00	70,972.83	32,100.00
Expenditures				
	Consultants	12,000.00	3,247.00	15,000.00
	Entertainers	2,500.00	5,365.97	6,000.00
	Fees - EMS			
	Fees - Police			
	Permits			
	Signage	1,000.00	1,017.00	1,100.00
	Barricades	300.00	0.00	
	Advertising/Promotion	7,200.00	8,168.51	10,000.00
	Waste Handling/Removal			
	Porto-potties	3,500.00	0.00	
	Staging	3,500.00	1,402.32	
	Others			
	Donations to Participating Organizations			
	Supplies			
	Rental of Space			
	Tree Decorating Day-Consultant			
Total Expenditures		30,000.00	19,200.80	32,100.00

Notes: The Sandwich Towne Outdoor Markets is the perfect good weather event. Local artisans, and businesses gather

APPENDIX D (CONT'D)
 OLDE SANDWICH TOWNE BIA
 Commentary - 2022 Actual Expenditures

Explanation of Significant Variances (2022 Projected Actual vs. 2022 Approved Budget):

SUMMARY

(Include 2022 accomplishments; also indicate what was not accomplished in 2022 and why)

1. 2022 Accomplishments

The BIA came out of two very different years with COVID restrictions and focused on re-engaging with our business community, trying to engage with our business owners in hopes of finding new potential Directors, and had a successful Open Streets, and Miracle on Sandwich Events. The Outdoor Markets were a great learning curve, as we are now into our first full year of doing them and we made tremendous stride with that event.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

Our Coordinator received grant funding from the My Main Street Community Activator Fund of just over \$44,000 on behalf of Fed Dev Ontario. Those funds were used to boost the miracle on sandwich event.

Variance
62%

3. Promotions, Events & Other Revenues

We simply made less in revenue directly from our vendor markets.

Variance
-24%

EXPENDITURES

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

4. Administration

We simply paid less than anticipated in administration.

Variance
-15%

5. Capital & General Maintenance

The reason for this decrease is that our mural project did not move forward and our quotes for christmas lighting came back lower than anticipated.

Variance
-35%

7. Communications, Marketing, Promotions & Events

Being successful in receiving grant funding for the Miracle on Sandwich allowed us the availability to expand upon our plans. We also put out less newsletters than we anticipated.

Variance
-14%

8. Harmonized Sales Tax (HST) Rebates

As a BIA we do not have any ability to claim HST Rebates

Mandatory

APPENDIX D (CONT'D)
 OLDE SANDWICH TOWNE BIA
 Commentary - 2023 Proposed Budget

Explanation of Significant Variances (2023 Proposed Budget vs. 2022 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2023 Goals and Objectives

The 2023 Goals and Objectives of the BIA are to continue on with the Sandwich Towne Outdoor Markets, but to do less markets but make each of them bigger. We are continuing on with Miracle on Sandwich, and have received additional grant funding for four major projects that we will begin to work on in 2023 all while preparing our members for Sandwich Street Construction

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

We received two years worth of Funding for four major projects

Variance
7900%

3. Promotions, Events & Other Revenues

We are proposing to earn less in vendor revenues which explains why the variance is 20%.

Variance
-20%

EXPENDITURES

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

4. Administration

Like the increase in revenue, we received grant funding for four major projects. This funding will impact the variance percentages in administration, capital and general maintenance and communications, marketing, promotions and events.

Variance
82%

5. Capital & General Maintenance

The grant funding we received explains this variance

Variance
170%

7. Communications, Marketing, Promotions & Events

See above. Grant funding is responsible for this proposed increases.

Variance
136%

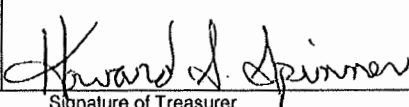
APPENDIX E
WALKERVILLE DISTRICT BIA

	2022		2023	
	Approved Budget	Projected Actual	Proposed Budget	
REVENUE				
BIA Levy	\$ 45,000.00	\$ 50,938.00	\$ 55,000.00	
Transfer from Reserves				
<u>Government Grants</u>				
Federal or Provincial				
Municipal				
<u>Other Revenue</u>				
Donations				
Sponsorships	2,000.00	12,730.00	1,500.00	
Promotions & Events Revenue	3,000.00		4,500.00	
GIC Interest				
TOTAL REVENUE	\$ 50,000.00	\$ 63,668.00	\$ 61,000.00	
EXPENDITURES (Includes non-recoverable HST)				
Total Administrative	\$ 15,600.00	\$ 13,453.00	\$ 15,500.00	
Total Capital	\$ 29,345.00	\$ 10,452.00	\$ 18,390.00	
Total Marketing	\$ 26,275.00	\$ 45,578.44	\$ 27,110.00	
TOTAL EXPENDITURES	\$ 71,220.00	\$ 69,483.44	\$ 61,000.00	
Surplus/Deficit	-\$ 21,220.00	-\$ 5,815.44	\$ -	

ACCUMULATED SURPLUS/(DEFICIT)

Beginning Balance		\$ 69,823.00	\$ 49,625.00
Use of Reserve	\$ 21,220.00	-\$ 14,383.00	\$ -
Reduction to Reserve		-\$ 5,815.00	
Ending Balance		\$ 49,625.00	\$ 49,625.00

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval	23/ January/ 2023	General Membership Approval	01/ February / 2023
	Date Month Year		Date Month Year
			
Signature of Chair	Date	Signature of Treasurer	Date 15/05/23
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below.:			
Name: Phone Number: Email Address:			

APPENDIX E (CONT'D)

WALKERVILLE DISTRICT BIA		2022	2022	2023
Administrative Expenses		Approved Budget	Projected Actual	Proposed Budget
Staff	Salaries/Wages/Benefits	12,000.00		12,000.00
Other Admin.	Accounting	1,000.00		1,000.00
	Audit			
	AGM Expenses	1,000.00	12,039.00	517.00
	Meeting Expenses (non AGM)			
	Bank Charges	39.00	33.00	33.00
	Conferences/Seminars			
	Consultants			
	Donations			
	Strategic Plan			
	Memberships			
	Subscriptions			
	Insurance	1,561.00	1,381.00	1,450.00
	Legal			
	Telephone			
	Postage & Courier			
	Transportation & Travel			
	Office Supplies			
	Office Equipment/Furniture/Maintenance			
	Printing			500.00
	Storage/Maintenance			
	Rent/Lease			
	Utilities			
	Other: (please specify)			
Total Administrative Expenses		\$ 15,600.00	\$ 13,453.00	\$ 15,500.00

APPENDIX E (CONT'D)

WALKERVILLE DISTRICT BIA Capital Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment			
	Pedestrian Walkways -Bump outs	8,770.00	1,955.00	1,750.00
	Street Furniture			
	Benches			
	Alley Enhancements			
	Signage			
	Decorative Lighting			
	Decorations-Seasonal	3,800.00	4,350.00	2,725.00
	Decorations-Other			
	Banners	15,000.00		
	Murals			
	Planters			
	Hanging Baskets			
	Signage			
	Technical/Professional Services			
General Maintenance				
	Flowers/Plants/Trees	775.00	820.00	775.00
	Snow Removal			
	Decorations			
	Hydro			
	Graffiti Removal			
	Power Washing			
	Needle Collection			
	Street Cleaning	1,000.00	2,467.00	2,500.00
	Broken Windows			
	Cleanup - Other (please specify)			
	Miscellaneous Repairs			
	Permit Fees		860.00	640.00
	Security			10,000.00
Total Capital Expenses		\$ 29,345.00	\$ 10,452.00	\$ 18,390.00

APPENDIX E (CONT'D)

WALKERVILLE DISTRICT BIA		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	Memberships	500.00	280.00	500.00
	Subscriptions			
	Professional Development			
	Travel			
	General Meeting Expense			
	Board/Committee Meeting Expense			
	Budget Meeting Expense			
	Conference Expense			
	Internet/Website	1,375.00	1,816.00	1,500.00
	Member Services (Parking Tokens)			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising			
	Printing – (Flyers, Brochures, etc...)			400.00
	Marketing Design			
	Branding	1,000.00	1,000.00	
	Retail Recruitment			
	Social Media		4,500.00	
	Signage			
	Sponsorships			
	Newsletter			
	Website Development/Maintenance			
	Wi-Fi			
	Please specify			
Promotions				
	Canada Day			
	Christmas	400.00		
	Easter		1,410.00	
	Spring Event (Please specify)			
	Summer Event (Please specify)	14,000.00	12,933.44	
	Art Walk			
	Fall Event (Please specify)			
	Holiday Walk	9,000.00	23,639.00	
	Winter Event (Please specify)			
	Sidewalk Sale			
	Signature Event 1 (complete tab)			14,710.00
	Signature Event 2 (complete tab)			10,000.00
	Please specify			
Total		\$ 26,275.00	\$ 45,578.44	\$ 27,110.00

APPENDIX E (CONT'D)

WALKERVILLE DISTRICT BIA		2022	2022	2023
Signature Event 1 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Art Walk				
Event Dates: July 21-22, 2023				
Revenues				
Must be shown on Cover Page	BIA Contribution	9,915.00	11,088.00	13,710.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships	3,250.00	1,845.00	1,000.00
	Festival Revenue	1,850.00		
Total Revenues		15,015.00	12,933.00	14,710.00
Expenditures				
	Consultants			
	Entertainers	4,275.00	5,657.00	6,327.00
	Fees - EMS			
	Fees - Police			
	Permits	300.00	213.00	213.00
	Signage			
	Barricades	800.00		
	Advertising/Promotion	7,630.00	827.00	2,000.00
	Waste Handling/Removal	60.00	746.00	195.00
	Porto-potties	450.00		175.00
	Staging	750.00		1,000.00
	Security	750.00	1,890.00	1,200.00
	Co-ordinator		1,454.00	2,800.00
	street cleaning			800.00
	Murel		2,400.00	
Total Expenditures		15,015.00	13,187.00	14,710.00

Notes: Please provide description of the event
 Public invited to walk thru the Walkerville BIA to shop in our shops and dine in our restaurants and enjoy the music and entertainment

APPENDIX E (CONT'D)

WALKERVILLE DISTRICT BIA		2022	2022	2023
Signature Event 2 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Holiday Walk				
Event Dates: November 18-26, 2023				
Revenues				
Must be shown on Cover Page	BIA Contribution	11,850.00	14,216.00	9,300.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships	1,850.00	9,423.00	700.00
	Festival Revenue			
Total Revenues		13,700.00	23,639.00	10,000.00
Expenditures				
	Consultants			
	Entertainers	3,000.00	3,451.00	3,500.00
	Fees - EMS			
	Fees - Police			
	Permits			
	Signage	3,000.00		
	Barricades			
	Advertising/Promotion	7,000.00	4,927.00	3,500.00
	Waste Handling/Removal	100.00		500.00
	Porto-potties			
	Staging	600.00	9,288.00	
	Co-ordinator		2,543.00	2,500.00
	Security		3,431.00	
Total Expenditures		13,700.00	23,640.00	10,000.00
Notes: Please provide description of the event				
Stroll the stores in Walkerville prior to Xmas and enjoy our many restaurants and drinking establishments				

APPENDIX E (CONT'D)
 WALKERVILLE DISTRICT BIA
 Commentary - 2022 Actual Expenditures

Explanation of Significant Variances (2022 Projected Actual vs. 2022 Approved Budget):

SUMMARY

(Include 2022 accomplishments; also indicate what was not accomplished in 2022 and why)

1. 2022 Accomplishments

Easter Event + 4 pop up events + 2 major events (Art Walk & Holiday Walk)	Mandatory
---	-----------

REVENUES

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

2. Grants, Donations & Sponsorships

We look for sponsorship to most events because of our small budget/Prior years no programs because of covid	Variance 537%
---	------------------

3. Promotions, Events & Other Revenues

	Variance -100%
--	-------------------

EXPENDITURES

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

4. Administration

Co-ordinator's duties in 2022 included administration, event planning acommunication	Variance -14%
--	------------------

5. Capital & General Maintenance

Minimal capital improvemnts with concentration on keeping the area clean	Variance -64%
--	------------------

7. Communications,Marketing, Promotions & Events

More events result in more promoting	Variance 73%
--------------------------------------	-----------------

8. Harmonized Sales Tax (HST) Rebates

\$8,357.70	Mandatory
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APPENDIX E (CONT'D)
WALKERVILLE DISTRICT BIA
Commentary - 2023 Proposed Budget

Explanation of Significant Variances (2023 Proposed Budget vs. 2022 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2023 Goals and Objectives

Budget increased by \$10,000.00 to be spent for video security .

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

We encourage sponsorship from major members to help make all our events successful

Variance
200%

3. Promotions, Events & Other Revenues

Not as many events expected in 2023

Variance
-100%

EXPENDITURES

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

4. Administration

Co-ordinators job includes Administration, Event planning and Communication

Variance
-1%

5. Capital & General Maintenance

Capital improvemetns will include wall art + general maintenance to keep the area clean

Variance
-71%

7. Communications, Marketing, Promotions & Events

Events require as much advertising as our budget will allow as the event space is getting more competitive

Variance
41%

APPENDIX F

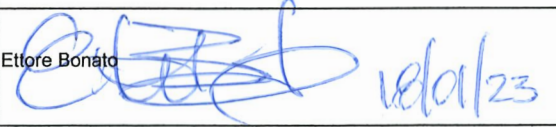
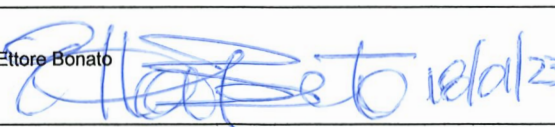
OTTAWA STREET BIA

	2022		2023	
	Approved Budget	Projected Actual	Proposed Budget	
REVENUE				
BIA Levy	\$ 71,965.00	\$ 71,965.00	\$ 71,965.00	
<u>Government Grants</u>				
Federal or Provincial				
Municipal				
<u>Other Revenue</u>				
Donations				
Sponsorships				
Promotions & Events Revenue				
TOTAL REVENUE	\$ 71,965.00	\$ 71,965.00	\$ 71,965.00	
EXPENDITURES (includes non-recoverable HST)				
Total Administrative	\$ 17,965.00	\$ 14,503.00	\$ 17,445.00	
Total Capital	\$ 21,500.00	\$ 16,500.00	\$ 16,500.00	
Total Marketing	\$ 32,500.00	\$ 28,395.00	\$ 38,020.00	
TOTAL EXPENDITURES	\$ 71,965.00	\$ 59,398.00	\$ 71,965.00	
Surplus/Deficit	\$ -	\$ 12,567.00	\$ -	

ACCUMULATED SURPLUS/(DEFICIT)

Beginning Balance		\$ 47,894.00	\$ 47,894.00
Use of Reserve			\$ -
Addition to Reserve			
Ending Balance		\$ 47,894.00	\$ 47,894.00

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval	02-11-2022	General Membership Approval	02-11-2022
	Date Month Year		Date Month Year
Ettore Bonato	 11/01/23	Ettore Bonato	 11/01/23
Signature of Chair	Date	Signature of Treasurer	Date
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below.:			
Ettore Bonato	519-254-8447	ettore@bellnet.ca	
Name:	Phone Number:	Email Address:	

APPENDIX F (CONT'D)

OTTAWA STREET BIA Administrative Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Staff	Salaries/Wages/Benefits	6,000.00	6,000.00	6,000.00
Other Admin.	Accounting	652.00	200.00	375.00
	Audit	1,350.00	1,100.00	1,250.00
	AGM Expenses		300.00	
	Meeting Expenses (non AGM)	226.00		
	Bank Charges	300.00	125.00	200.00
	Conferences/Seminars			300.00
	Consultants			
	Donations			
	Strategic Plan			
	Memberships			
	Subscriptions	750.00	750.00	750.00
	Insurance	3,500.00	3,700.00	3,500.00
	Legal			
	Telephone			
	Postage & Courier	100.00	92.00	100.00
	Transportation & Travel			
	Office Supplies	750.00	250.00	600.00
	Office Equipment/Furniture/Maintenance	237.00	384.00	270.00
	Printing	3,000.00	580.00	3,000.00
	Storage/Maintenance			
	Rent/Lease			
	Utilities	1,100.00	1,022.00	1,100.00
	Other: (please specify)			
Total Administrative Expenses		\$ 17,965.00	\$ 14,503.00	\$ 17,445.00

APPENDIX F (CONT'D)

OTTAWA STREET BIA Capital Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment			
	Street Furniture			
	Benches		150.00	
	Alley Enhancements			
	Signage			
	Decorative Lighting	6,000.00		
	Decorations-Seasonal	1,500.00	2,600.00	2,000.00
	Decorations-Other			
	Banners	1,500.00	1,250.00	5,000.00
	Murals	6,000.00	4,000.00	2,000.00
	Planters			
	Hanging Baskets			
	Signage			
	Technical/Professional Services			
	Other: Please specify			
General Maintenance				
	Flowers/Plants/Trees			
	Snow Removal			
	Decorations			
	Hydro			
	Graffiti Removal			
	Power Washing			
	Needle Collection			
	Street Cleaning	4,000.00	4,000.00	5,000.00
	Broken Windows			
	Cleanup - Other (please specify)			
	Miscellaneous Repairs		1,500.00	
	Permit Fees	2,500.00	3,000.00	2,500.00
	Security			
	Please specify			
	Total Capital Expenses		\$ 21,500.00	\$ 16,500.00

APPENDIX F (CONT'D)

OTTAWA STREET BIA		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	Memberships			
	Subscriptions		750.00	750.00
	Professional Development	1,000.00		
	Travel			
	General Meeting Expense		300.00	
	Board/Committee Meeting Expense			
	Budget Meeting Expense			
	Conference Expense			
	Internet/Website	600.00	420.00	600.00
	Member Services (Parking Tokens)			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising	500.00	800.00	770.00
	Printing – (Flyers, Brochures, etc...)	3,000.00	1,700.00	3,000.00
	Marketing Design			
	Branding			
	Retail Recruitment			
	Social Media	17,000.00	15,500.00	15,000.00
	Signage			
	Sponsorships			
	Newsletter			
	Website Development/Maintenance	400.00		400.00
	Wi-Fi			
Promotions & Events				
	Canada Day			
	Christmas			
	Easter			
	Spring Event - Sidewalk Sale	2,500.00	2,200.00	
	Win Your Purchase Restaurant Aid			
	Summer Event-collaboration with Pride	2,500.00	2,700.00	12,500.00
	Smaller Open Streets			
	Fall Event (Please specify)			
	Winter Event (Please specify)			
	Win Your Purchase	2,500.00	1,925.00	2,500.00
	Sidewalk Sale	2,500.00	2,100.00	2,500.00
	Signature Event 1 (complete tab)			0.00
	Signature Event 2 (complete tab)			0.00
	Please specify			
Total		\$ 32,500.00	\$ 28,395.00	\$ 38,020.00

APPENDIX F (CONT'D)

OTTAWA STREET BIA		2022	2022	2023
Signature Event 1 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Ottawa Street Tent Sale				
Event Dates: Aug.11/street closure Aug.12, 2023				
Revenues				
Must be shown on Cover Page	BIA Contribution			12,500.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
Total Revenues		0.00	0.00	12,500.00
Expenditures				
Must be shown on Cover Page	Consultants			
	Entertainers			2,500.00
	Fees - EMS			
	Fees - Police			1,000.00
	Permits			1,350.00
	Signage			150.00
	Barricades			250.00
	Advertising/Promotion			500.00
	Waste Handling/Removal			500.00
	Porto-potties			
	Staging			1,850.00
	Insurance			1,150.00
	Security			2,200.00
	Special event insurance			1,000.00
Equipment rental			50.00	
Total Expenditures		0.00	0.00	12,500.00

Notes: Please provide description of the event

Hello,

So far, this is what we have for costs; there is more such as insurance, security, cleanup(which we don't have a price yet), and if anything happens not thought of fund.

The event is a street closure of 4 blocks, if the City allows, and is the annual Ottawa Street Tent Sale. It coincides with Pridefest and we are collaborating on making it a great event weekend. The BIA is responsible for Ottawa St. with the restaurants opening and extending patios, vendors, the merchants selling products outside, entertainment, and having some drag queens walk around to promote Pridefest.

August 11 will be the sidewalk sale/tent sale and August 12 will be the sidewalk sale/tent sale street closure.

APPENDIX F (CONT'D)

OTTAWA STREET BIA		2022	2022	2023
Signature Event 2 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name:				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution			
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
Total Revenues		0.00	0.00	0.00
Expenditures				
	Consultants			
	Entertainers			
	Fees - EMS			
	Fees - Police			
	Permits			
	Signage			
	Barricades			
	Advertising/Promotion			
	Waste Handling/Removal			
	Porto-potties			
	Staging			
Total Expenditures		0.00	0.00	0.00
Notes: Please provide description of the event				

APPENDIX F (CONT'D)
OTTAWA STREET BIA
Commentary - 2022 Actual Expenditures

Explanation of Significant Variances (2022 Projected Actual vs. 2022 Approved Budget):

SUMMARY

(Include 2022 accomplishments; also indicate what was not accomplished in 2022 and why)

1. 2022 Accomplishments

Worked on getting a grant for the alley lighting project; it is moving forward.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

None

Variance
#DIV/0!

3. Promotions, Events & Other Revenues

None

Variance
#DIV/0!

EXPENDITURES

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

4. Administration

Paid for co-ordinator to organize the year's events.

Variance
-19%

5. Capital & General Maintenance

Paid for street and alley cleaning from April to November, and the price went up; fixed damaged benches; fixed the big clock.

Variance
-23%

7. Communications, Marketing, Promotions & Events

Social media worked better this year; spot on in pricing.

Variance
-13%

8. Harmonized Sales Tax (HST) Rebates

Haven't filled paperwork out yet.

Mandatory

APPENDIX I (CONT'D)
OTTAWA STREET BIA
Commentary - 2023 Proposed Budget

Explanation of Significant Variances (2023 Proposed Budget vs. 2022 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2023 Goals and Objectives

Will be fixing the clock again, still not working properly; decided to have a spring sidewalk sale, one great big summer event and our regular holiday event; hoping to use reserves to get more lights on our trees; would like to expand the BIA to Walker Road.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

We did receive the grant but won't get any money until the alley lighting project is finished; this is a time sensitive situation.

Variance
#DIV/0!

3. Promotions, Events & Other Revenues

We are not expecting any money from any of our events.

Variance
#DIV/0!

EXPENDITURES

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

4. Administration

Should stay the same.

Variance
-3%

5. Capital & General Maintenance

Giving the street and alley cleaner a raise; deserves it.

Variance
-23%

7. Communications, Marketing, Promotions & Events

Social media prices will definitely go up this year.

Variance
17%

APPENDIX G

PILLETTE VILLAGE BIA

	2022		2022		2023	
	Approved Budget		Projected Actual		Proposed Budget	
REVENUE						
BIA Levy	\$	40,000.00	\$	40,000.00	\$	40,000.00
Government Grants						
Federal or Provincial						
Municipal						
Other Revenue						
Donations						
Sponsorships						
Promotions & Events Revenue						
TOTAL REVENUE	\$	40,000.00	\$	40,000.00	\$	40,000.00
EXPENDITURES (includes non-recoverable HST)						
Total Administrative	\$	11,655.00	\$	15,928.25	\$	14,375.00
Total Capital	\$	18,120.00	\$	16,503.43	\$	15,225.00
Total Marketing	\$	10,225.00	\$	8,048.23	\$	10,400.00
TOTAL EXPENDITURES	\$	40,000.00	\$	40,479.91	\$	40,000.00
Surplus/Deficit	\$	-	\$	479.91	\$	-

ACCUMULATED SURPLUS/(DEFICIT)

Beginning Balance		\$	53,982.00	\$	53,982.00
Use of Reserve				\$	-
Addition to Reserve					
Ending Balance		\$	53,982.00	\$	53,982.00

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval	03-Nov-22			General Membership Approval	08-Dec-22		
	Date	Month	Year		Date	Month	Year
Terry Yaldo							
Signature of Chair		Date		Signature of Treasurer		Date	
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below.:							
Name:		Phone Number:		Email Address:			

APPENDIX G (CONT'D)

PILLETTE VILLAGE BIA Administrative Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Staff	Salaries/Wages/Benefits	6,000.00	\$8,600.00	\$8,000.00
Other Admin.	Accounting	400.00	\$452.00	\$500.00
	Audit	1,130.00	\$1,130.00	\$1,200.00
	AGM Expenses	100.00		\$200.00
	Meeting Expenses (non AGM)	100.00	-	-
	Bank Charges			
	Conferences/Seminars			
	Consultants			
	Donations		\$300.00	\$200.00
	Strategic Plan			
	Memberships			
	Subscriptions			
	Insurance	1,900.00	\$1,892.00	\$1,900.00
	Legal			
	Telephone			
	Postage & Courier	25.00	\$15.82	\$25.00
	Transportation & Travel			
	Office Supplies	100.00	-	\$100.00
	Office Equipment/Furniture/Maintenance			
	Printing	150.00	\$1,548.89	\$150.00
	Storage/Maintenance	1,500.00	\$1,698.00	\$1,700.00
	Rent/Lease			
	Utilities			
	Gifts	250.00	\$307.36	\$400.00
	Other: (please specify)			
Total Administrative Expenses		\$ 11,655.00	\$ 15,928.25	\$ 14,375.00

APPENDIX G (CONT'D)

PILLETTE VILLAGE BIA Capital Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment	10,600.00	10,600.00	10,600.00
	Street Furniture			
	Benches			
	Alley Enhancements			
	Signage			
	Decorative Lighting			
	Decorations-Seasonal		4,463.43	1,500.00
	Decorations-Other			
	Banners			
	Murals			
	Planters			
	Hanging Baskets			
	Signage			
	Technical/Professional Services			
General Maintenance				
	Flowers/Plants/Trees	5,000.00		1,000.00
	Snow Removal			
	Decorations			
	Hydro			
	Graffiti Removal			
	Power Washing			
	Needle Collection			
	Street Cleaning	1,150.00	907.50	1,000.00
	Broken Windows			
	Cleanup - Other (please specify)			
	Plant Watering	1,250.00	532.50	1,000.00
	Garden Supplies	50.00	0.00	25.00
	Miscellaneous Repairs	70.00	0.00	100.00
	Permit Fees			
	Security			
PLEASE SPECIFY				
Total Capital Expenses		\$ 18,120.00	\$ 16,503.43	\$ 15,225.00

APPENDIX C (CONT'D)

PILLETTE VILLAGE BIA		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	Memberships			
	Subscriptions			
	Professional Development			
	Travel			
	General Meeting Expense			
	Board/Committee Meeting Expense			
	Budget Meeting Expense			
	Conference Expense			
	Internet/Website	225.00	360.00	400.00
	Member Services (Parking Tokens)			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising	5,000.00	0.00	5,000.00
	Printing – (Flyers, Brochures, etc...)			
	Marketing Design			
	Branding			
	Retail Recruitment			
	Social Media			
	Signage			
	Sponsorships			
	Newsletter			
	Website Development/Maintenance		2,700.23	0.00
	Wi-Fi			
Promotions & Events				
	Canada Day			
	Christmas			
	Easter			
	Spring Event (Please specify)			
	Summer Event (Please specify)			
	Fall Event (Please specify)			
	Winter Event (Please specify)			
	Sidewalk Sale			
	Signature Event 1 (complete tab)	5,000.00	4,988.00	5,000.00
	Signature Event 2 (complete tab)			0.00
	Please Specify			
Total		\$ 10,225.00	\$ 8,048.23	\$ 10,400.00

APPENDIX G (CONT'D)

PILLETTE VILLAGE BIA		2022	2022	2023
Signature Event 1 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Giant Garage Sale				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution	5,000.00	4,988.00	5,000.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			
	Festival Revenue			
Total Revenues		5,000.00	4,988.00	5,000.00
Expenditures				
	Consultants			
	Entertainers	350.00	300.00	300.00
	Fees - EMS			
	Fees - Police			
	Permits	210.00	210.00	210.00
	Signage	200.00		500.00
	Barricades			
	Advertising/Promotion	3,000.00	2,785.72	2,500.00
	Waste Handling/Removal			
	Porto-potties			
	Staging	800.00	1,013.80	1,000.00
	Printing	440.00	678.48	490.00
Total Expenditures		5,000.00	4,988.00	5,000.00
Notes: Please provide description of the event				

APPENDIX (CONT'D)
PILLETTE VILLAGE BIA
Commentary - 2022 Actual Expenditures

Explanation of Significant Variances (2022 Projected Actual vs. 2022 Approved Budget):

SUMMARY

(Include 2022 accomplishments; also indicate what was not accomplished in 2022 and why)

Th

We were successful in reworking our website to make it more user friendly and informational. The Street Sale attracted 45 vendors and drew a good crowd to the area. Businesses were pleased with the turnout. Capital Works project still not started due to Covid. Hoping to get that completed this year, but this is out of our hands.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

applied for a Main Street Grant, but was denied. We want to offset some of the cost of the Capital Works Project, but was not successful.

Variance
#DIV/0!

3. Promotions, Events & Other Revenues

Variance
#DIV/0!

EXPENDITURES

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

4. Administration

Executive Director has to assume more responsibilities due to the small size of the Board of Directors. The Street Sale took more administrative time as it was expanded this year.

Variance
37%

5. Capital & General Maintenance

Variance
-9%

7. Communications, Marketing, Promotions & Events

Attention was given more to the redesign of the website, and not as much to the advertising of the area. Keeping figures low due to payback for the Capital Works Project.

Variance
-21%

8. Harmonized Sales Tax (HST) Rebates

\$1,801.76

Mandatory

**APPENDIX ((CONT'D))
 PILLETTE VILLAGE BIA
 Commentary - 2023 Proposed Budget**

Explanation of Significant Variances (2023 Proposed Budget vs. 2022 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2023 Goals and Objectives

Working on high vacancy rate in the area. Looking at getting street parking. Will do the Street Sale again in August.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

Variance
#DIV/0!

3. Promotions, Events & Other Revenues

Variance
#DIV/0!

EXPENDITURES

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

4. Administration

Executive Director has to assume all the responsibilities due to the low number on Board and their unavailability to assist.

Variance
23%

5. Capital & General Maintenance

The capital works project will see new planters, which will not need as much maintenance and watering.

Variance
-16%

7. Communications, Marketing, Promotions & Events

Variance
2%

APPENDIX H

WYANDOTTE TOWNE CENTRE BIA

	2022		2023	
	Approved Budget	Projected Actual	Proposed Budget	
REVENUE				
BIA Levy	\$ 94,000.00	\$ -	\$ 94,000.00	
<u>Government Grants</u>				
Federal or Provincial				
Municipal				
<u>Other Revenue</u>				
Donations				
OTHER: PLEASE SPECIFY				
Rent				
Sponsorships				
Promotions & Events Revenue				
TOTAL REVENUE	\$ 94,000.00	\$ -	\$ 94,000.00	
EXPENDITURES (includes non-recoverable HST)				
Total Administrative	\$ 31,500.00		\$ 31,500.00	
Total Capital	\$ 43,750.00		\$ 43,750.00	
Total Marketing	\$ 18,750.00		\$ 18,750.00	
TOTAL EXPENDITURES	\$ 94,000.00		\$ 94,000.00	
Surplus/Deficit	\$ -	\$ -		

ACCUMULATED SURPLUS/(DEFICIT)			
Beginning Balance		\$ 218,605.00	\$ 218,605.00
Use of Reserve			
Ending Balance			

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval			General Membership Approval		
Date	Month	Year	Date	Month	Year
[Signature]		5/11/2023	[Signature]		May 2023
Signature of Chair		Date:	Signature of Treasurer		Date:
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below:					
Name: _____ Phone Number: _____ Email: _____					

APPENDIX H (CONT'D)

WYANDOTTE TOWNE CENTRE BIA Administrative Expenses		2022	2022	2023
		Approved	Projected Actual	Proposed
Staff	Salaries/Wages/Benefits	12,000.00		12,000.00
Other Admin.	Accounting	3,500.00		3,500.00
	Audit	1,400.00		1,400.00
	AGM Expenses	500.00		500.00
	Meeting Expenses (non AGM)	1,200.00		1,200.00
	Bank Charges	1,200.00		1,200.00
	Conferences/Seminars			
	Consultants	1,800.00		1,800.00
	Donations			
	Strategic Plan	1,200.00		1,200.00
	Memberships			
	Subscriptions			
	Insurance	1,400.00		1,400.00
	Legal	1,100.00		1,100.00
	Telephone	-		-
	Postage & Courier	-		-
	Transportation & Travel			
	Office Supplies	1,000.00		1,000.00
	Office Equipment/Furniture/Maintenance	500.00		500.00
	Printing	1,200.00		1,200.00
	Storage/Maintenance			
	Rent/Lease	3,500.00		3,500.00
	Utilities			
	Other: (please specify)			
	HST Paid			
Total Administrative Expenses		\$ 31,500.00	\$ -	\$ 31,500.00

APPENDIX H (CONT'D)

WYANDOTTE TOWNE CENTRE BIA Capital Expenses		2022	2022	2023
		Approved	Projected Actual	Proposed
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan			
	Street Furniture			
	Benches			
	Alley Enhancements	0.00		0.00
	Signage	1,500.00		1,500.00
	Decorative Lighting	5,000.00		5,000.00
	Decorations-Seasonal	5,000.00		5,000.00
	Decorations-Other			
	Banners	2,500.00		2,500.00
	Murals			
	Planters			
	Hanging Baskets			
	Signage			
	Technical/Professional Services	1,000.00		1,000.00
	Other: Please specify			
	General Maintenance			
	Flowers/Plants/Trees	3,000.00		3,000.00
	Snow Removal			
	Decorations	2,500.00		2,500.00
	Hydro	1,250.00		1,250.00
	Graffiti Removal			
	Power Washing	1,000.00		1,000.00
	Needle Collection			
	Street Cleaning	18,000.00		18,000.00
	Broken Windows	3,000.00		3,000.00
	Cleanup - Other (please specify)			
	Miscellaneous Repairs	0.00		0.00
	Permit Fees			
	Security			
Total Capital Expenses		\$ 43,750.00	\$ -	\$ 43,750.00

APPENDIX (CONT'D)

WYANDOTTE TOWNE CENTRE BIA		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	Memberships			
	Subscriptions			
	Professional Development			
	Travel			
	General Meeting Expense	250.00		250.00
	Board/Committee Meeting Expense	250.00		250.00
	Budget Meeting Expense	250.00		250.00
	Conference Expense			
	Internet/Website	500.00		500.00
	Member Services (Parking Tokens)			
	Public Relations/Liaison			
Advertising and Marketing				
	Advertising	2,000.00		2,000.00
	Printing – (Flyers, Brochures, etc...)	500.00		500.00
	Marketing Design			
	Branding			
	Retail Recruitment			
	Social Media	2,500.00		2,500.00
	Signage			
	Sponsorships			
	Newsletter			
	Website Development/Maintenance	2,500.00		2,500.00
	Wi-Fi			
	Please specify			
Promotions & Events				
	parades	10,000.00		10,000.00
	Easter			
	Spring Event (Please specify)			
	Summer Event (Please specify)			
	Fall Event (Please specify)			
	Winter Event (Please specify)			
	Sidewalk Sale			
	Signature Event 1 (complete tab)	0.00		0.00
	Signature Event 2 (complete tab)	0.00		0.00
Total		\$ 18,750.00	\$ -	\$ 18,750.00

APPENDIX I (CONT'D)
WYANDOTTE TOWNE CENTRE BIA
Commentary - 2022 Actual Expenditures

Explanation of Significant Variances (2022 Projected Actual vs. 2022 Approved Budget):

SUMMARY

(Include 2022 accomplishments; also indicate what was not accomplished in 2022 and why)

1. 2022 Accomplishments

--

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

--

Variance #DIV/0!

3. Promotions, Events & Other Revenues

--

Variance #DIV/0!

EXPENDITURES

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

4. Administration

--

Variance -100%

5. Capital & General Maintenance

--

Variance -100%

7. Communications, Marketing, Promotions & Events

--

Variance -100%

8. Harmonized Sales Tax (HST) Rebates

--

Mandatory

APPENDIX I (CONT'D)
WYANDOTTE TOWNE CENTRE BIA
Commentary - 2023 Proposed Budget

Explanation of Significant Variances (2023 Proposed Budget vs. 2022 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2023 Goals and Objectives

--

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

--

Variance #DIV/0!

3. Promotions, Events & Other Revenues

--

Variance #DIV/0!

EXPENDITURES

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

4. Administration

--

Variance 0%

5. Capital & General Maintenance

--

Variance 0%

7. Communications, Marketing, Promotions & Events

--

Variance 0%

APPENDIX I

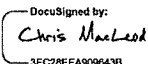
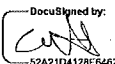
DOWNTOWN WINDSOR (DWBIA)

	2022		2023	
	Approved Budget	Projected Actual	Proposed Budget	
REVENUE				
BIA Levy	\$ 667,550	\$ 667,550	\$ 667,550	
<u>Government Grants</u>				
Federal or Provincial	\$ 187,000	\$ 62,339	\$ 50,000	
Municipal		\$ 30,000		
<u>Other Revenue</u>				
Donations				
Sponsorships	\$ 66,000	\$ 60,000	\$ 46,500	
Promotions & Events Revenue	\$ 4,000	\$ 9,714	\$ 5,800	
Farmer's Market	\$ 70,000	\$ 76,000	\$ 50,800	
Miscellaneous	\$ 500	\$ 5,000	\$ 5,000	
TOTAL REVENUE	\$ 995,050	\$ 910,603	\$ 825,650	
EXPENDITURES				
(includes non-recoverable HST)				
Total Administrative	\$ 352,300	\$ 324,966	\$ 292,950	
Total Capital	\$ 247,000	\$ 188,494	\$ 283,950	
Total Marketing	\$ 395,750	\$ 397,143	\$ 248,750	
TOTAL EXPENDITURES	\$ 995,050	\$ 910,603	\$ 825,650	
Surplus/Deficit	\$ -	\$ -	\$ -	

ACCUMULATED
SURPLUS/(DEFICIT)

Beginning Balance		\$ 505,344	\$ 505,344
Use of Reserve			\$ -
Addition to Reserve			
Ending Balance		\$ 505,344	\$ 505,344

BUDGET DECLARATION TO BE SIGNED AFTER AGM

Board of Management Approval	18/05/2023	General Membership Approval	
Date	Month Year	Date	Month Year
 Signature of Chair	5/23/2023	 Signature of Treasurer	5/23/2023
	Date		Date
If budget is prepared by someone other than the Treasurer, please provide the name of the contact person below.:			
Name: Debi Croucher Phone Number: 519-252-5723 Email Address: debi@downtownwindsor.ca			

APPENDIX I (CONT'D)

DOWNTOWN WINDSOR (DWBIA) Administrative Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Staff	Salaries/Wages/Benefits	187,500	204,662	187,500
Other Admin.	Accounting			
	AGM Expenses			
	Audit	10,000	14,205	12,000
	Bank Charges	2,000	2,046	1,200
	Business Meeting Expenses (non AGM)	800	884	500
	Conferences/Seminars			
	Consultants	40,000	-	-
	Donations			
	Insurance	8,000	10,748	11,000
	IT Support	2,000	4,100	3,000
	Legal	20,000	18,630	25,000
	Memberships			
	Office Equipment/Furniture/Maintenance	10,000	13,918	6,000
	Office Supplies	4,000	4,000	3,250
	Other: Grant Writing	15,000	3,545	5,000
	Other: Property Standards Incentive	10,000	10,149	-
	Postage & Courier	500	327	500
	Printing			
	Rent/Lease	35,000	35,265	35,000
	Storage/Maintenance	5,000	2,156	2,500
	Strategic Plan	500	-	-
	Subscriptions			
	Telephone	2,000	331	500
	Transportation & Travel			
	Utilities			
Total Administrative Expenses		352,300	324,966	292,950

APPENDIX I (CONT'D)

DOWNTOWN WINDSOR (DWBIA) Capital Expenses		2022	2022	2023
		Approved Budget	Projected Actual	Proposed Budget
Capital				
(Only include BIA portion of any cost-share initiatives)	City of Windsor Loan Repayment			
	Alley Enhancements	3,000	339	1,500
	Art Alley	100,000	16,909	5,000
	Banners	10,000	10,000	0
	Benches			
	Decorations-Other			
	Decorations-Seasonal	30,000	27,938	0
	Decorative Lighting	7,500	6,141	57,000
	Hanging Baskets			
	Murals			
	Planters			
	Security Cameras & Safety Measures			108,550
	Signage			
	St Clair College/Univ. of Windsor	5,000	0	5,000
	Street Furniture			
	Technical/Professional Services			
General Maintenance				
	Broken Windows	2,500	3,651	4,000
	Cleanup - Other (please specify)	2,000	2,000	0
	Decorations			
	Festival Tent Storage			
	Flowers/Plants/Trees	9,000	15,194	11,000
	Garage sweeper	5,000	5,000	0
	Graffiti Removal			
	Hydro			
	Miscellaneous Repairs			
	Needle Collection	5,000	3,795	4,500
	Permit Fees			
	Power Washing	10,000	8,325	10,000
	Security			
	Snow Removal	20,000	16,250	15,000
	Street Cleaning	38,000	72,952	62,400
Total Capital Expenses		247,000	\$ 188,494	283,950

APPENDIX I (CONT'D)

DOWNTOWN WINDSOR (DWBIA)		2022	2022	2023
Communications/Marketing/Promotions & Events		Approved Budget	Projected Actual	Proposed Budget
Communications				
	2022 DWBIA Election	2,500	10,594	0
	Board/Committee Meeting Expense	3,000	6,564	6,000
	Budget Meeting Expense	500	710	500
	Conference Expense	3,000	3,106	500
	Downtown Safety Association			1,500
	DWBIA e-Commerce Platform	10,000	12,152	1,500
	DWBRA	2,000	850	1,000
	General Meeting Expense	1,500	1,500	500
	Internet/Website	1,500	1,290	1,500
	Member Services (Parking Tokens)	500	3,500	800
	Memberships	6,000	8,288	6,500
	Professional Development			
	Public Relations/Liaison & Advocacy	3,500	1,849	3,000
	Subscriptions			
	Travel	500	227	250
Advertising and Marketing				
	Advertising & Promotional Items	10,000	9,596	12,000
	Recruitment, Programming & Support	30,000	47,153	12,200
	Digital/ Print Advertising/Website/Brand	40,000	31,202	25,000
	Marketing/ Graphic Design	3,000	2,009	2,000
	Newsletter			
	Printing – (Flyers, Brochures, etc...)			
	Signage/ Rebranding/ Districting			
	Social Media			
	Sponsorships			
	Strategic Plan			
	Website Development/Maintenance/CRM	2,000	2,000	4,500
	Welcome Kits	1,500	0	1,500
	Wi-Fi	10,000	5,573	6,500
Promotions & Events				
	2022 CanAm Games	10,000	0	0
	Air Fair/ WIFF	21,000	18,168	26,000
	Canada Day		2,500	10,000
	Christmas			
	CONTACT The Show		15,673	
	Easter			
	Fall Event (Please specify)			
	Farmers Market	60,750	100,181	76,800
	Farmers Market e-Commerce Platform			0
	Farmer's Market Incubator	10,000	7,098	0
	Night Market	21,000	11,989	200
	Spring Event (Plant Days)	2,000		0
	Summer Event (Open Streets; Street Closures)	50,000	31,589	20,000
	Winter Event			
	Signature Event 1 (complete tab)	20,000	25,198	20,000
	Signature Event 2 (complete tab)	70,000	36,584	8,500
Total		395,750	397,143	248,750

APPENDIX I (CONT'D)

DOWNTOWN WINDSOR (DWBIA)		2022	2022	2023
Signature Event 1 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Ouellette Car Cruise				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution			6,000.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships			10,000.00
	Festival Revenue			4,000.00
Total Revenues		0.00	0.00	20,000.00
Expenditures				
	Consultants			
	Entertainers			
	Fees - EMS			
	Fees - Police	3,400.00		3,400.00
	Permits	3,300.00		3,300.00
	Signage	1,500.00		1,500.00
	Barricades			
	Advertising/Promotion	4,500.00		4,500.00
	Waste Handling/Removal			
	Porto-potties			
	Staging/ Equipment Rentals	1,800.00		1,800.00
	Volunteers & Staffing	2,000.00		2,000.00
	Graphic Design, Photography, Video & Website	3,500.00		3,500.00
	Dash Palques			
Total Expenditures		20,000.00	0.00	20,000.00
NOTES:				
In 2023, the DWBIA will present the 8th annual Ouellette Car Cruise at Riverfront Festival Plaza. The event draws approximately 1,200 participants and thousands of spectators to the city centre.				

APPENDIX I (CONT'D)

DOWNTOWN WINDSOR (DWBIA)		2022	2022	2023
Signature Event 2 - Supporting Information		Approved Budget	Projected Actual	Proposed Budget
Event Name: Winter Fest				
Event Dates:				
Revenues				
Must be shown on Cover Page	BIA Contribution	20,000.00		6,000.00
	Federal/Provincial Grant			
	Municipal Grant			
	Donations			
	Sponsorships	50,000.00		2,500.00
	Festival Revenue			
Total Revenues		70,000.00	0.00	8,500.00
Expenditures				
	Consultants			
	Programming	24,000.00		5,250.00
	Fees - EMS			
	Fees - Police			
	Permits			
	Signage			
	Barricades			
	Advertising/Promotion	12,000.00		850.00
	Waste Handling/Removal			
	Porto-potties			
	Staging			
	Lighting	34,000.00		2,400.00
Total Expenditures		70,000.00	0.00	8,500.00
NOTES:				
In 2023, the DWBIA will reduce its Winter Fest programming, advertising/promotion and lighting.				

APPENDIX I (CONT'D)
DOWNTOWN WINDSOR (DWBIA)
Commentary - 2022 Actual Expenditures

Explanation of Significant Variances (2022 Projected Actual vs. 2022 Approved Budget):

SUMMARY

(Include 2022 accomplishments; also indicate what was not accomplished in 2022 and why)

1. 2022 Accomplishments

See 2022 Year in Review attached.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

Certain grants and donations were awarded to the DWBRA. For example, My Main Streets Community Activator (\$125,000) and Celebrate Canada (\$10,500).

Variance
-29%

3. Promotions, Events & Other Revenues

Revenues generated through Night Markets and the Arts Fair were greater than projected, as were member contributions for the cooperative seasonal advertising and floral beautification programs.

Variance
227%

EXPENDITURES

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

4. Administration

Variance less than 10%.

Variance
-8%

5. Capital & General Maintenance

In 2022, the majority of Art Alley expenses were incurred by the Downtown Windsor Business Revitalization Association (DWBRA). Street cleaning efforts were greatly enhanced, and included cleaning of alleyways in the business district. Flowers/plants and trees included both the spring and fall floral beautification subsidy programs as well as the parklet and sidewalk cafe programs, and saw an increase in membership participation in 2022, as did the broken window subsidy program. However, fewer repairs and maintenance were needed on alley lighting and enhancements.

Variance
-24%

7. Communications, Marketing, Promotions & Events

Variance less than 10%.

Variance
0%

8. Harmonized Sales Tax (HST) Rebates

No significant variance.

Mandatory

APPENDIX 1 (CONT'D)
DOWNTOWN WINDSOR (DWBIA)
Commentary - 2023 Proposed Budget

Explanation of Significant Variances (2023 Proposed Budget vs. 2022 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2023 Goals and Objectives

The DWBIA Board's goals and objectives for 2023 centre primarily on safety and security and maintaining cleanliness of the business district.

Mandatory

REVENUES

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

2. Grants, Donations & Sponsorships

In 2023, the DWBIA's Board has reduced Winter Fest, which previously generated significant revenues through grants and sponsorships. The DWBIA has also completed its Art Alley project which drew significant revenues through sponsorships, grants and donations in 2022.

Variance
-62%

3. Promotions, Events & Other Revenues

In 2023, the DWBIA expects to generate revenue through cooperative season advertising and floral beautification programs.

Variance
140%

EXPENDITURES

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

4. Administration

In 2023, the DWBIA Board has eliminated the budget for external consultants and brought various line items (e.g. telephones; audit; legal, insurance; grant writing; office/furniture/maintenance) in line with anticipated expenses.

Variance
-17%

5. Capital & General Maintenance

In 2023, the DWBIA has realigned its strategic priorities and increased its capital and general maintenance budget by \$36,900. 2023 priorities include security cameras and safety measures, and decorative lighting and decorations.

Variance
15%

7. Communications, Marketing, Promotions & Events

In 2023, the DWBIA has realigned its priorities and reduced its budget for Communications by \$10,950; its Advertising & Marketing budget by \$32,800; and its Promotions & Events budget by \$103,250.

Variance
-37%

Appendix C

2022 Annual Report and 2022 Audited Consolidated Financial Statements, Windsor Utilities Commission

WINDSOR UTILITIES COMMISSION 2022 ANNUAL REPORT

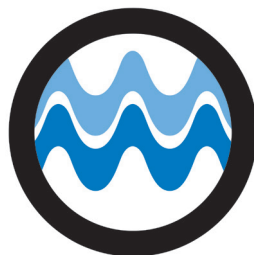


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SUCCESS BY THE NUMBERS

WINDSOR'S WATER SYSTEM HAS BEEN A SOURCE OF SAFE AND RELIABLE POTABLE WATER FOR OVER 160 YEARS.

2022 Fast Facts

76,599

Customers

\$30.33M

Total Assets
Installed

1,444

New Water
Meters Installed

36,338 ML

Water Delivered

16.7 km

New
Watermains
Installed

WINDSOR UTILITIES COMMISSIONERS



Drew Dilkens
(Chair, retired Dec, 2022)
Mayor, City of Windsor
LL.B, MBA, DBA, CHRL



Egidio Sovran
(Vice-Chair)
Owner, E L Sovran
Professional Corp.
MBA, CPA, CA



Jeewen Gill
(Retired Dec, 2022)
Councillor, City of Windsor,
Ward 7



Julian (Jules) Hawkins
(Retired Jan, 2023)
FCPA, FCA
Partner, Hawkins & Co.
Accounting Professional
Corp.



J. Douglas Lawson
Counsel, Willis Business Law
O.Ont. QC, LL.D



Kieran McKenzie
(Chair, appointed Jan, 2023)
Councillor, City of Windsor,
Ward 9
BA



Jim Morrison
Councillor, City of Windsor,
Ward 10
PFP



Mario Sonogo
Retired City of Windsor
Engineer
President, Sonogo
Management Inc.
P.Eng.

ENWIN UTILITIES LTD.* SENIOR MANAGEMENT



Helga Reidel
(Retired Dec, 2022)
President & CEO
FCPA, FCA, ICD.D



Garry Rossi
(President & CEO, appointed
Jan, 2023)
Vice President Water Operations
P.Eng



Paul Gleason
Vice President Customer
Care & Corporate
Operations
BA, LL.M., CSCMP



Kris Taylor
Vice President Business
Development
MBA, CEM



Jim Brown
Vice President Hydro
Operations
P.Eng



Matt Carlini
Vice President Corporate
Services & CFO
CPA, CA, MBA



Christopher Manzon
Director Engineering Water
M.A.Sc., P.Eng



David Melnyk
Director Water Operations
C.E.T. (Civil Eng.)

*Windsor Utilities Commission maintains a contract of service with ENWIN Utilities Ltd. to operate and maintain the WUC owned water system that serves customers in Windsor, Tecumseh, and LaSalle.

COMMISSIONER ATTENDANCE

Windsor Utilities Commission			
Commissioners	Attend	Held	%
Drew Dilkens	4	6	67
Egidio Sovran	6	6	100
Jeewen Gill	6	6	100
Julian (Jules) Hawkins	6	6	100
J. Douglas Lawson	6	6	100
Kieran McKenzie	6	6	100
Jim Morrison	5	6	83
Mario Sonego	6	6	100

MESSAGE FROM CHAIR OF WUC AND VP WATER OPERATIONS

On behalf of the Windsor Utilities Commission (WUC), we are pleased to present our 2022 annual report.

The beginning of 2022 involved a fair amount of uncertainty following two years of obstacles and challenges brought about by the COVID-19 global pandemic.

Luckily, restrictions began to lift and a sense of optimism emerged. However, as the risk of COVID remained, our teams maintained a cautious and methodical approach to lessening our organization's pandemic protocols and reintegrating staff back into the office.

Despite those initial challenges and uncertainties from last year, the Windsor Utilities Commission remains steady in our commitment to our community in providing safe, clean, and reliable water. This was exemplified in our achievement of receiving a 100% inspection rating from the Ministry of the Environment, Conservation and Parks for the eleventh consecutive year. This achievement would not have occurred without the hard work and dedication of our team members.

One of the highlights of the year was the A. H. Weeks Water Treatment Plant West Building opening its doors once again, for public tours of the water treatment facility. This event, hosted by Doors Open Windsor, generated over 400 attendees over just two short days. ENWIN team

members volunteered their time for the entire weekend conducting tours, providing refreshments, and answering questions. This made for a memorable experience for our customers who touted it as one of the highlights of the Doors Open experience.

One of the larger announcements of 2022 was the plan for the development of a joint reservoir solution with Union Water. This much-needed connection will uphold the integrity of both major water services in Windsor-Essex should an emergency occur, thus, helping safeguard our residents by protecting their drinking water supply. As planning continues, we look forward to this monumental project proceeding.

As we progress into 2023, we are happy to announce that discussions have commenced regarding the reintroduction of educational tours of the water treatment facility with local schools. These tours were once a main point of outreach for WUC and helped students learn about the amazing process and people involved in providing their community with safe drinking water.

This upcoming year also marks a change in leadership, as we are happy to announce the appointment of Robert Spagnuolo as the new Vice President of Water Operations. In his previous role as the Director of Customer Care, Robert

has exemplified excellence, especially in customer service, and we are confident that his wealth of knowledge will be a great asset to the Windsor Utilities Commission.

We know that WUC's legacy of providing our community with safe, reliable drinking water and exceptional innovation and customer service will continue, especially with the help of its amazing team, who have worked tirelessly at ensuring the safety and security of the drinking water supply for Windsor, Tecumseh, and LaSalle.



Mayor Drew Dilkens
Chair, Windsor Utilities Commission



Garry Rossi,
Vice President Water Operations
ENWIN Utilities Ltd.

MISSION, VISION AND VALUES

ENWIN is the accredited water system operator for WUC. As part of the ENWIN Group of Companies, our mission is to provide safe and reliable energy and water services in a cost effective, sustainable manner.

A core premise of our Strategic Direction is that our service model is undergoing significant transformation — taking on a more decentralized, customer-centric, technologically advanced and environmentally sustainable form.

For WUC, this means ensuring that we have the human, fiscal and capital asset resources to continue to provide existing and modernized service levels to the community. We must also assess our environmental footprint to make certain that we are balanced in our use of resources.

As the energy and water needs and options of our customers and our community evolve — and as signature projects and developments proceed — WUC will play a leading role in helping our city to become a smart energy centre with a reliable, potable water system.

We embrace our role in water distribution and will continue our service to the community, as we work to develop redundancy in the system to ensure water system resiliency.

Our Core Values

Leadership

Accountability

Integrity

Mission

To provide safe and reliable energy and water services in a cost effective, sustainable manner.

Vision

To be a trusted leader in providing exceptional value and services to our customers and stakeholders.

INTRODUCTION TO WUC OPERATIONS

In 2022, WUC produced 36,338 million litres of potable water for use by the citizens of the City of Windsor, the Town of LaSalle and the Town of Tecumseh, as well as the industrial, commercial, and institutional customers of the region.

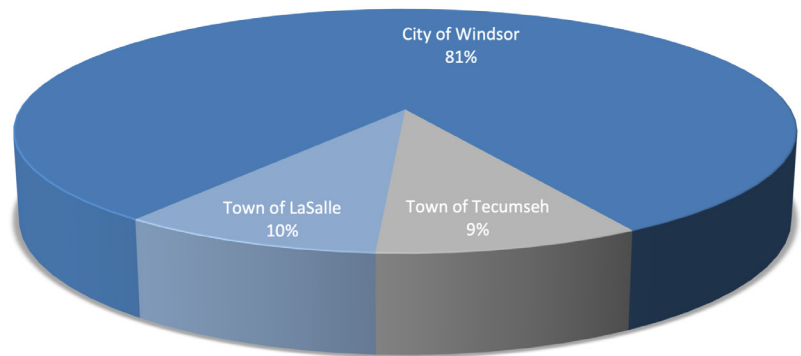
The summary contained in Appendix A, Table 1 (page 20), provides a detailed breakdown of the monthly production rates. The volume of water transferred to the Town of LaSalle and the Town of Tecumseh is also provided.

Under the Municipal Drinking Water License and Ontario Reg. 170/03 there are a number of Schedules that outline the requirements for compliance with the Safe Drinking Water Act (SDWA). This report highlights the requirements of the applicable section of the regulation, along with a statement of compliance or, if applicable, specific areas of non-compliance with the schedule requirements.

2022 Total Treated Water by Municipality

Volume in megalitres (ML)

Town of LaSalle	3,436	9.46%
Town of Tecumseh	3,367	9.27%
City of Windsor	29,534	81.28%



Percentage of water delivered to each served Municipality.

TREATMENT EQUIPMENT

O.Reg 170/04, Schedule 1 dictates that the owner of a drinking water system shall ensure that approved water treatment equipment, as specified in the Drinking Water Works Permit, is provided and is in operation whenever water is being supplied for potable use.

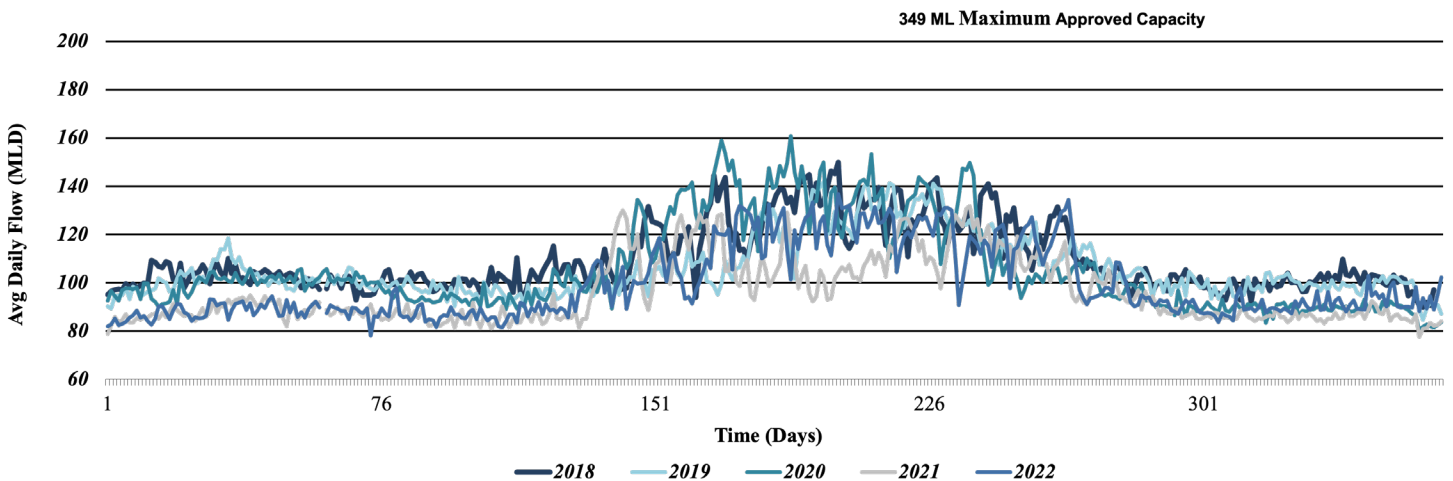
Further, the regulation requires that the equipment be operated in a manner that achieves its design capabilities and that only certified operators carry out operation of the system.

In the calendar year 2022, WUC complied fully with this section of the regulations.

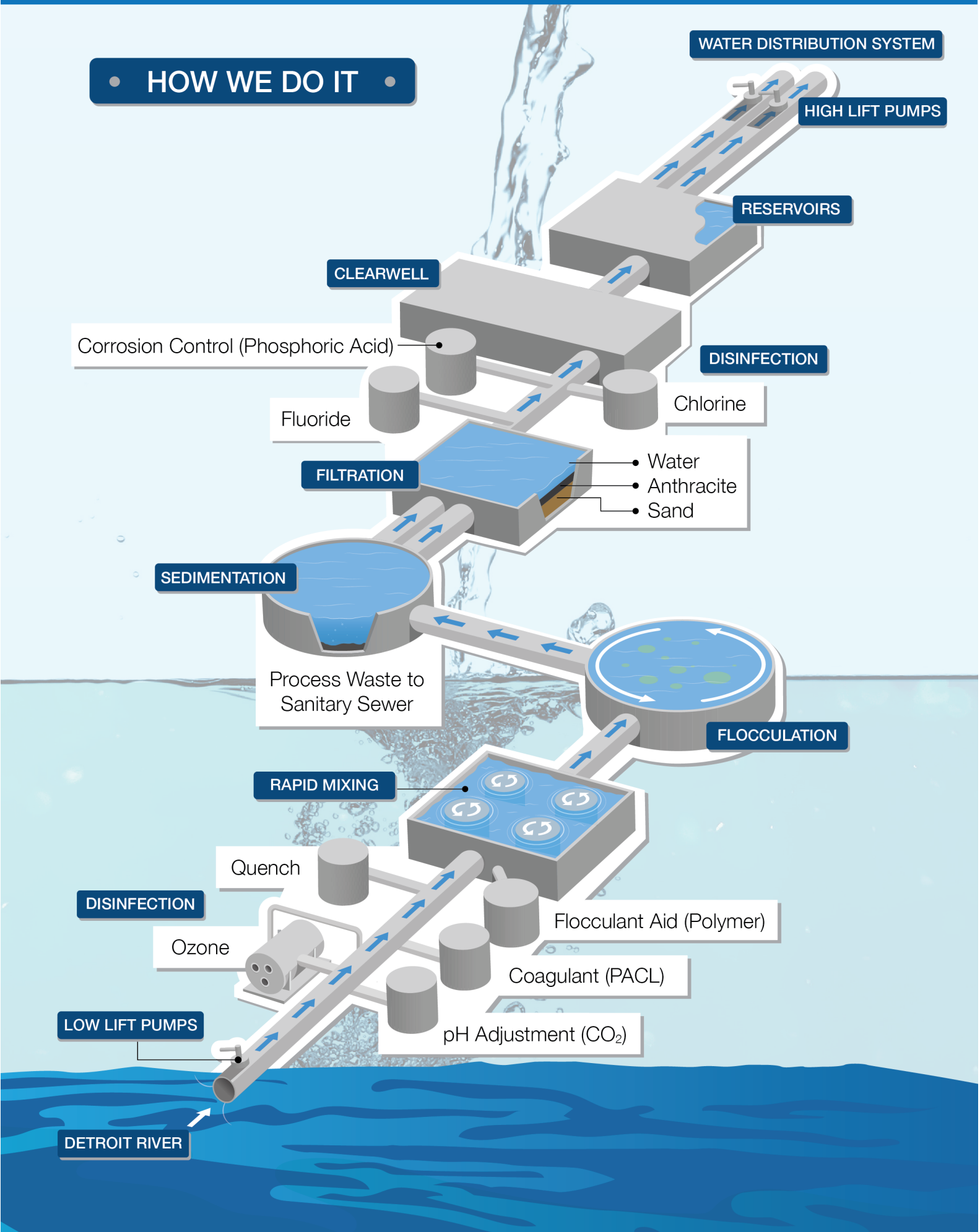
Chart 3 (below) depicts WUC's average

daily water flow for the 2016 - 2022 calendar years. Of particular note is the approved 349 ML daily maximum treatment capacity of WUC's treatment plants. As illustrated in the chart, WUC is operating well within the approved limits of its license and permit.

Chart 3: 2016-2022 Volume of Approved Capacity



• HOW WE DO IT •



OPERATIONAL CHECKS, SAMPLING AND TESTING

O.Reg 170/03, Schedule 6 outlines:

- The frequency of sampling and testing requirements;
- The requirement for chlorine residual testing to be carried out at the time microbiological samples are collected;
- The location at which samples are to be collected;
- The form of sampling to be undertaken and the requirements for continuous monitoring equipment; and
- Clarification of how samples are to be handled and recorded, and the need for an appropriately accredited laboratory to carry out the sample analysis.

In the calendar year 2022, WUC complied fully with this section of the regulations.

Operational Checks

O.Reg 170/03, Schedule 7 specifies the requirements for continuous monitoring of equipment for free chlorine residual and turbidity, and the required location for this equipment. The regulation dictates the requirement for regular collection and analysis of samples by an appropriately certified individual. The chart below summarizes the results for the parameters mentioned above.

In the calendar year 2022, WUC complied fully with this section of the regulations.

Microbiological Sampling and Testing

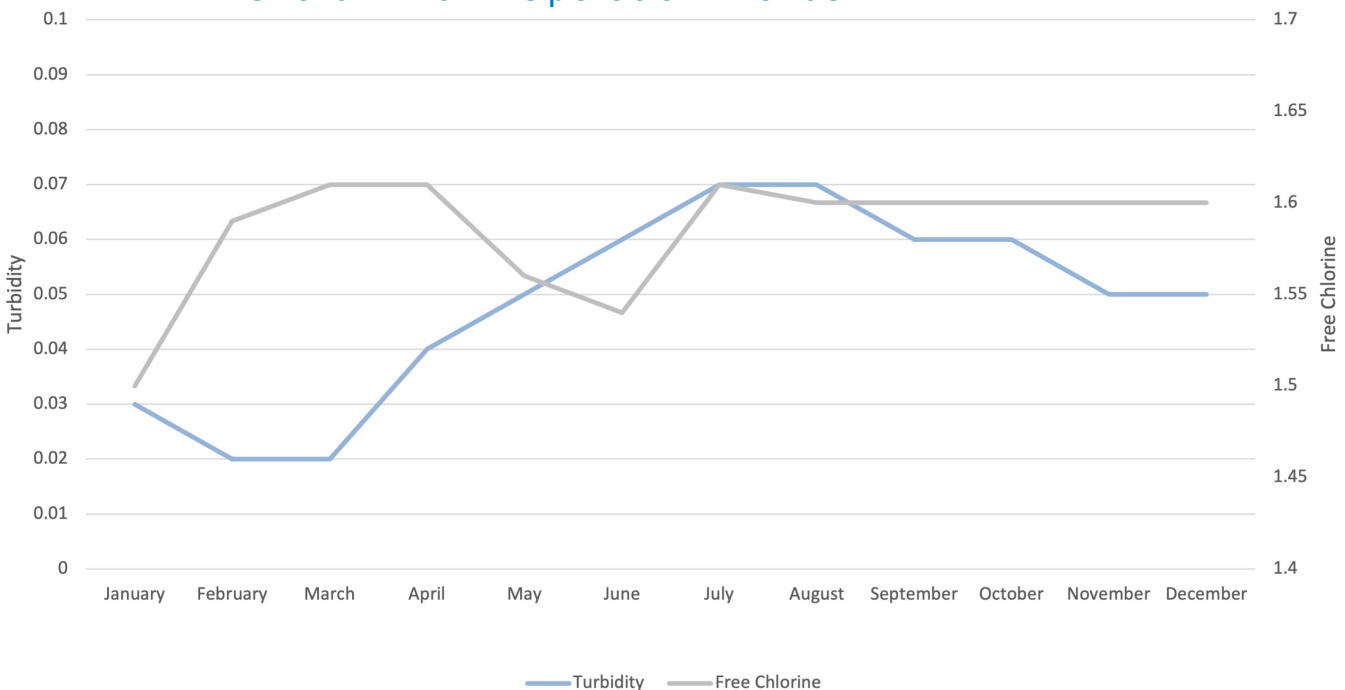
O.Reg 170/03, Schedule 10 provides the requirements for sampling and testing of microbiological parameters.

The schedule states that for large municipal systems serving a population of more than 100,000 people, the required monthly frequency of sampling is 100 distribution samples, plus one additional sample for every 10,000 people served, with at least three samples being taken in each week.

Each of these samples are to be tested for Escherichia Coli and Total Coliform, with a requirement that at least 25 per cent of the samples be tested for general bacteria population, expressed as colony counts on a heterotrophic plate count. Windsor’s required sampling frequency is 130 samples monthly.

In 2022, 1,963 samples were collected and analyzed: an average of 164 samples per month. Approximately 49 per cent of the distribution samples

Chart 4: 2022 Operation Trends



were also analyzed for heterotrophic plate count. In addition, each sample was tested for free chlorine residual at the time the sample was taken.

Schedule 10 states that a treated water sample must be taken at least once per week and tested for Escherichia Coli and Total Coliform. Windsor's treated water samples were generally collected and tested on average five days per week.

The schedule further states that a raw water sample must be taken at least once per week, before any treatment is applied to the water, and that the sample be tested for Escherichia Coli and Total Coliform. Samples were collected and tested on average five days per week. Chart 5 (below) indicates the number of samples taken on a monthly basis.

Chemical Sampling and Testing

O.Reg 170/04, Schedule 13 provides the requirements for sample collection and testing for a variety of chemical components in drinking water. Additionally, it lists the Maximum Acceptable Concentration (MAC) for each component. The requirements are outlined in the following sections, along with the status of Windsor's sampling program.

Inorganics

One sample must be collected and tested every 12 months, if the source is surface water, and tested for every parameter set out in Schedule 23 (see page 15 for Table 13.2 - Inorganics, Lead, Nitrates, and Sodium Sample Results).

In 2022, ENWIN, on behalf of WUC, collected and tested samples for every parameter set out in Schedule 23 on a quarterly basis.

Organics

One sample must be collected and tested every 12 months, if the source is surface water, and tested for every parameter set out in Schedule 24 (see page 17 for Table 13.3 - Organics, THM's and HAA's Sample Results).

In 2022, ENWIN, on behalf of WUC, collected samples and tested for every parameter set out in Schedule 24 on a quarterly basis.

Trihalomethane (THM's) and Haloacetic Acids (HAAs)

For any system that provides chlorination, one distribution sample must be collected and tested for

trihalomethanes every three months (see page 17 for Table 13.3 - Organics, THM's and HAA's Sample Results).

In 2022, ENWIN, on behalf of WUC, collected samples and tested for trihalomethanes on a quarterly basis.

Bromates

For the system that provide ozonation, as primary disinfection, one treated water sample must be collected monthly, from each Water Treatment Plant (see page 15 for Table 13.1 - Bromate Sample Results).

In 2022, ENWIN, on behalf of WUC collected samples and tested for Bromates on a monthly basis.

Lead

One sample must be collected and tested every 12 months for Lead (see page 15 for Table 13.2 - Inorganics, Lead, Nitrates, and Sodium Sample Results).

In 2022, ENWIN, on behalf of WUC, collected samples and tested for lead in a treated water sample and a distribution sample on a quarterly basis.

Chart 5: Microbiological Sample Count

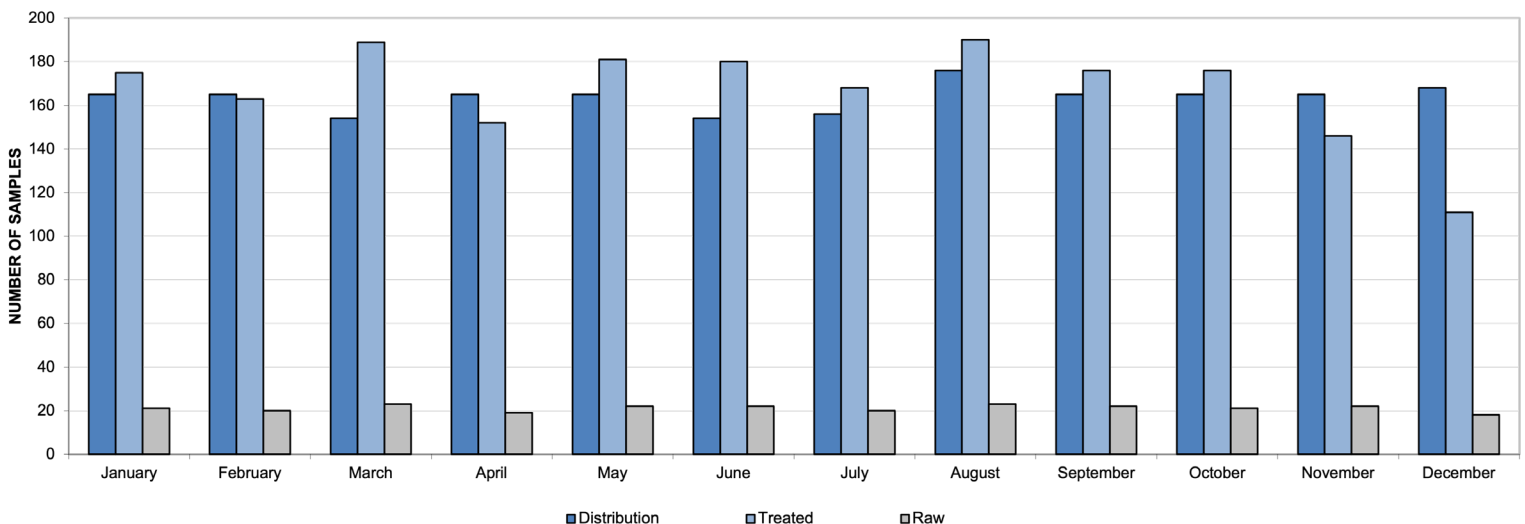


Table 13.1 - Bromate Sample Results

Date of legal instrument issued	Parameter	Date Sampled	Running Annual Average Result	Unit of Measure
MDWL 025-101	Bromate - Treated	1-Jan-22 to 31-Dec-22	0.004	mg/L
MDWL 025-101	Bromate - Distribution	1-Jan-22 to 31-Dec-22	0.003	mg/L

Table 13.2 - Inorganics, Lead, Nitrates and Sodium Results

Parameter	Sample Date	Result Value	Unit of Measure	Exceedence
Antimony	26-Oct-22	0.0001	mg/L	NO
Arsenic	26-Oct-22	0.0003	mg/L	NO
Barium	26-Oct-22	0.0161	mg/L	NO
Boron	26-Oct-22	0.015	mg/L	NO
Cadmium	26-Oct-22	0.00001	mg/L	NO
Chromium	26-Oct-22	0.0005 <MDL	mg/L	NO
*Lead	26-Oct-22	0.0005 <MDL	mg/L	NO
Mercury	26-Oct-22	0.00010 <MDL	mg/L	NO
Selenium	26-Oct-22	0.00009	mg/L	NO
Sodium	12-Jan-22	6.21	mg/L	NO
Uranium	26-Oct-22	0.00007	mg/L	NO
Fluoride	12-Jan-22	0.44	mg/L	NO
Nitrite	26-Oct-22	0.010 <MDL	mg/L	NO
Nitrate	26-Oct-22	0.24	mg/L	NO

Nitrates and Nitrites

The owner of a drinking water system (WUC) and the operating authority for the system (ENWIN) must ensure that at least one water sample is taken every three months and tested for nitrate and nitrite (see above for Table 13.2 - Inorganics, Lead, Nitrates, and Sodium Sample Results).

In 2022, ENWIN, on behalf of WUC, collected samples and tested for nitrates and nitrites on a quarterly basis.

Sodium

Schedule 13 stipulates that at least one water sample is taken every 60 months and tested for sodium (see above for Table 13.2 - Inorganics, Lead, Nitrates, and Sodium Sample Results).

In 2022, ENWIN, on behalf of WUC, last collected and sampled for sodium on January 12, 2022.

Sampling & Testing: Lead

The Municipal Drinking Water License requires 60 samples annually to monitor corrosion control effectiveness. Sample locations include private, non-private and distribution systems. Each of these samples are to be tested for lead.

A total of 181 lead sample locations were collected and tested in 2022: 112 private and non-private samples and 69 samples in distribution.

As the COVID-19 restrictions have been lifted, lead samples were collected from the kitchen tap as prescribed in O.Reg 170/03. The option to collect at

an outside tap remains optional in our Municipal Drinking Water Licence.

In the calendar year 2022, WUC complied fully with the requirements of the License.

Reporting Test Results

If a sample collected and tested indicates an adverse result, as outlined in the regulations, the owner of a drinking water system must report the result to the Medical Officer of Health (MOH) and the Spills Action Centre (SAC) of the Ministry of Environment, Conservation and Parks (MECP). If an observation other than an adverse test result indicates that a drinking water system is directing water that may not be adequately disinfected to users of the water system, the observation must be reported to the MOH and the SAC.

If a report is required under this section, a verbal report must be provided to the MOH by speaking directly to a person at the Windsor Essex County Health Unit (WECHU) or the designated on-call representative. In addition, a verbal report must be provided to the Ministry by contacting the SAC.

These verbal reports of adverse water conditions must be verified by written notice within 24 hours to the MOH and the SAC specifying the nature of the adverse result, actions being taken or observation and what corrective action is being taken.

Within seven days of resolution of a problem, a follow up written notice is to be provided outlining the resolution that gave rise to the adverse result report.

In 2022, there were seven adverse incidents requiring notification of the MOH and the SAC. Details are as follows:

- Lead result of 84.1 µg/L at a hydrant;
- Total Colifom result of 1 CFU/100mL and Eschericia Coli of 1 CFU/mL – Treated Water;
- Total Colifom result of 1 CFU/100mL at Sample Station near Ojibway Parkway;
- Fluoride result of 1.8 mg/L at the Sample Station located at the intersection Highway 3 and Howard Ave (Laboratory error);
- Total Colifom result of 1 CFU/100mL at George Ave Pumping Station;
- Total Colifom result of 1 CFU/100mL – Treated Water; and
- Lead result of 92.1 µg/L at a hydrant.

Notifications were made to the MOH and the SAC.

Chart 6 (right) presents the number of Adverse Water Quality Incidents from 2012-2022.

Corrective Action

This schedule outlines required corrective action to be followed with the determination of an adverse result requiring notification.

In all cases, the required corrective action was followed, as directed by the Medical Officer of Health.

Summary Report for Municipalities

Not later than March 31 of each year, a summary report must be prepared for the preceding calendar year and submitted to members of municipal council and members of a municipal services board, if one exists.

The submission of this report fulfills the requirement for this section of the regulations.

Summarizing tables are attached for review:

Table 1 – 2022 Treated Water Volume (page 20)

Table 2 – 2022 Volume as a Percentage of Approved Plant Capacity (pages 21-22)

Table 3 – 2022 Microbiological Sample Count (page 22)

Table 4 – 2022 Distribution Chlorine Residuals (page 23-24)

Table 5 – 2022 Operational Parameters (page 25)

A copy of Schedule 23 (Inorganic Test Parameters) and Schedule 24 (Organic Test Parameters) are attached for information, as previously submitted and as required by the regulation (pages 25-26).

Chart 6: Adverse Water Quality Incidents

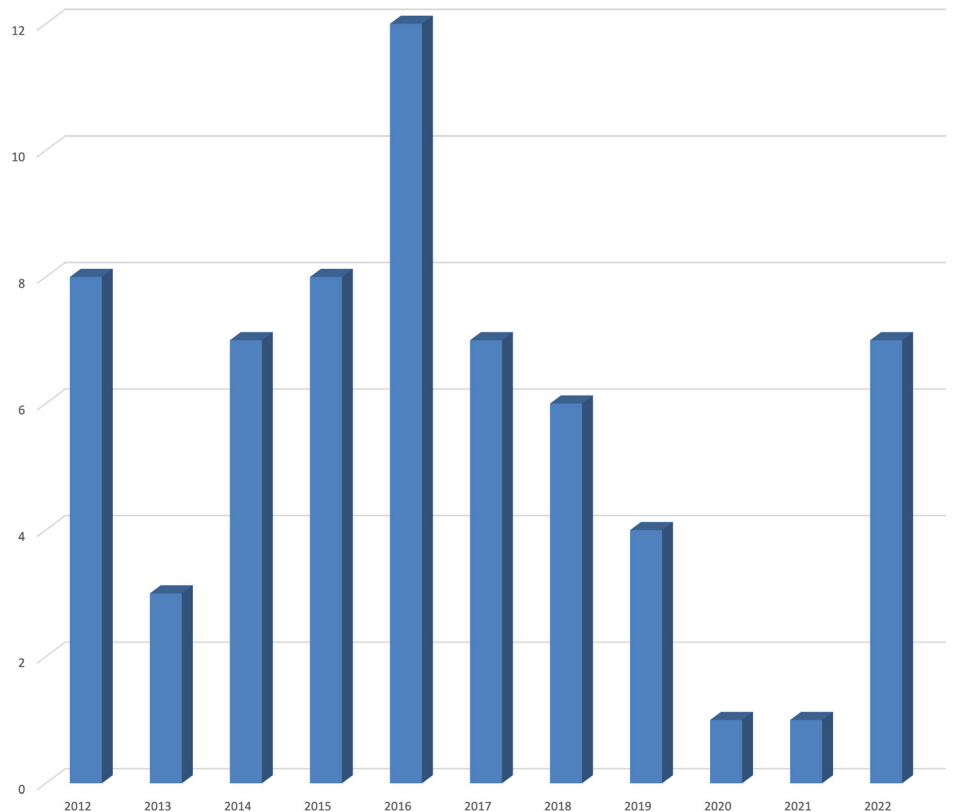


Table 13.3 - Organics, THM's and HAA's Sample Results

Parameter	Sample Date	Result Value	Unit of Measure	Exceedence
Alachlor	26-Oct-22	0.00050 <MDL	mg/L	NO
Atrazine + N-dealkylated metabolites	26-Oct-22	0.001 <MDL	mg/L	NO
Azinphos-methyl	26-Oct-22	0.0020 <MDL	mg/L	NO
Benzene	26-Oct-22	0.0001 <MDL	mg/L	NO
Benzo(a)pyrene	26-Oct-22	0.0000050 <MDL	mg/L	NO
Bromoxynil	26-Oct-22	0.00050 <MDL	mg/L	NO
Carbaryl	26-Oct-22	0.005 <MDL	mg/L	NO
Carbofuran	26-Oct-22	0.005 <MDL	mg/L	NO
Carbon Tetrachloride	26-Oct-22	0.00010 <MDL	mg/L	NO
Chlorpyrifos	26-Oct-22	0.001 <MDL	mg/L	NO
Diazinon	26-Oct-22	0.001 <MDL	mg/L	NO
Dicamba	26-Oct-22	0.001 <MDL	mg/L	NO
1,2-Dichlorobenzene	26-Oct-22	0.00020 <MDL	mg/L	NO
1,4Dichlorobenzene	26-Oct-22	0.00020 <MDL	mg/L	NO
1,2-Dichloroethane	26-Oct-22	0.00020 <MDL	mg/L	NO
1,1-Dichloroethylene (vinylidene chloride)	26-Oct-22	0.00010 <MDL	mg/L	NO
Dichloromethane	26-Oct-22	0.00050 <MDL	mg/L	NO
2,4-Dichlorophenol	26-Oct-22	0.00025 <MDL	mg/L	NO
2,4-Dichlorophenoxy acetic acid (2,4-D)	26-Oct-22	0.001 <MDL	mg/L	NO
Diclofop-methyl	26-Oct-22	0.00090 <MDL	mg/L	NO
Dimethoate	26-Oct-22	0.0025 <MDL	mg/L	NO
Diquat	26-Oct-22	0.007 <MDL	mg/L	NO
Diuron	26-Oct-22	0.010 <MDL	mg/L	NO
Glyphosate	26-Oct-22	0.010 <MDL	mg/L	NO
Haloacetic Acids (HAA5)		Avg.		
(Note: show latest running annual average)				
Q1 2022 = <0.0053 mg/L	Running Annual average	<0.0050	mg/L	NO
Q2 2022 = <0.0050 mg/L				
Q3 2022 = <0.0050 mg/L				
Q4 2022 = <0.0050 mg/L				
Malathion	26-Oct-22	0.0050 <MDL	mg/L	NO
MCPA	26-Oct-22	0.010 <MDL	mg/L	NO
Metolachlor	26-Oct-22	0.00050 <MDL	mg/L	NO
Metribuzin	26-Oct-22	0.0050 <MDL	mg/L	NO
Monochlorobenzene	26-Oct-22	0.00010 <MDL	mg/L	NO
Paraquat	26-Oct-22	0.001 <MDL	mg/L	NO
Pentachlorophenol	26-Oct-22	0.00050 <MDL	mg/L	NO
Phorate	26-Oct-22	0.00050 <MDL	mg/L	NO
Picloram	26-Oct-22	0.0050 <MDL	mg/L	NO
Polychlorinated Biphenyls (PCB)	26-Oct-22	0.00005 <MDL	mg/L	NO
Prometryne	26-Oct-22	0.00025 <MDL	mg/L	NO
Simazine	26-Oct-22	0.0010 <MDL	mg/L	NO
THM		Avg.		
(Note: show latest running annual average)				
Q1 2022 = 0.0038 mg/L	Running Annual average	0.0085	mg/L	NO
Q2 2022 = 0.00953 mg/L				
Q3 2022 = 0.0154 mg/L				
Q4 2022 = 0.00532 mg/L				
Terbofos	26-Oct-22	0.00050 <MDL	mg/L	NO
Tetrachlorethylene	26-Oct-22	0.00010 <MDL	mg/L	NO
2,3,4,6-Tetrachlorophenol	26-Oct-22	0.00050 <MDL	mg/L	NO
Triallate	26-Oct-22	0.0010 <MDL	mg/L	NO
Trichloroethylene	26-Oct-22	0.00010 <MDL	mg/L	NO
2,4,6-Trichlorophenol	26-Oct-22	0.00050 <MDL	mg/L	NO
Trifluralin	26-Oct-22	0.00007	mg/L	NO
Vinyl Chloride	26-Oct-22	0.00020 <MDL	mg/L	NO

CAPITAL RENEWAL PROGRAM

Water Meter Replacement Program

The goal of WUC's Water Meter Replacement Program is to replace all damaged, frozen, defective, aging and obsolete water meters, in residential and industrial, commercial and institutional (ICI) settings.

New meters provide benefits that include:

- Increased accuracy in billing for our customers;
- Improved efficiency in meter reading, as reads can be obtained via radio frequency (RF); and
- Enhanced ability to identify the sources and manage the causes of non-revenue water, thereby limiting revenue loss for both WUC and its ratepayers.

WUC installed 1,444 new meters in 2022. A very small number of non-RF meters remained in the field at year end. The remaining meters are either located in vacant properties or conditions at the customer site require additional attention prior to replacement. These replacements

will be coordinated with customers on a case-by-case basis going forward.

At year end, the average age of WUC's total meter population is four years. For ICIs only, the average age is 8.1 years.

All meter reading routes are now using the drive-by (RF) method to collect meter data.

Aside from the exceptions noted, the Water Meter Replacement Program is now considered complete.

Watermain Replacement Program

The 2022 WUC capital renewal program involved the replacement of approximately 16.7 km of existing cast and ductile iron watermains, as well as water services, with new PVC pipelines and polyethylene/copper tubing, respectively.

Water services are typically replaced from the new main to the property line.

The projects included watermains that no longer provided adequate service, and which were deemed to have the highest risk to public health.

The MECP and Ontario Fire Codes (OFC) mandate minimum levels of performance required for hydrants throughout the water distribution system. In 2022, 124 water hydrants were installed.

WUC capital projects, such as renewal of cast iron watermain, are prioritized based on a scoring system algorithm. A point score is assigned to the seven criteria listed below to determine the priority of the project.

The higher the risk to public health and safety, the higher the score, hence, the higher the priority status assigned. The algorithm uses the following priority:

- Anticipated percentage or total number of lead services;
- Deficient hydrant spacing;
- Low fire flow;
- Pipe diameter;
- Breaks per 100m with an emphasis on recency;
- Disturbed water per 100m;
- Age (life cycle of pipe type).



New Surge Protection and Pressure Relief Valve at George Pump Station.

Filter Bed Rehabilitation – Phase 4

WUC continues rehabilitation of our eight (8) dual media filters at the A. H. Weeks Treatment Plant (WTP) including removal of the existing plastic underdrain system, waterproof coating of the filter beds and walls, installation of new stainless-steel underdrains and installation of new anthracite and sand filter media. The new underdrain system and media will increase the overall filter performance. As of January 2023, WUC has completed six out of eight filters rehabilitations. Approximate capital expenditure for phase 4 of the rehabilitations is \$4.2M.

Fluoride Implementation

As part of the overall fluoride implementation project, ENWIN continued the fluoride pipe loop study utilizing the existing pipe loop at the A. H. Weeks WTP with the goal of studying possible interference, if any, with the effectiveness of the existing corrosion control plan. The study continued after fluoride was introduced for approximately ten (10)

months for monitoring purposes. In early 2021, ENWIN contracted Jacobs Engineering for the detailed design of the permanent fluoride dosing system which is now completed. ENWIN also opted to construct a temporary dosing system to begin the dosing of fluoride into the distribution system ahead of completion of the permanent dosing system. The temporary dosing system was commissioned in January 2022. Construction of the permanent system was tendered and awarded in July 2022 and has been on-going through the second half of 2022. The system has been put in service in February 2023. Approximate cost to date for the overall project is \$1.2M.

SCADA Network Upgrade

ENWIN engaged the service of Rockwell for the design and implementation of an upgraded SCADA network at the A.H. Weeks WTP. The project will update and improve the current SCADA network infrastructure adding increased security measures in line with current industry best

practices. Installation and commissioning of the new network was completed in November 2022. Approximate capital expenditure \$820,000.

Ozone Power Supply Unit (PSU) Upgrades

ENWIN procured the services of Suez Water Technologies to begin the refurbishment of two of the Ozone Generator Power Supply Units (PSU). The current PSU components for Ozone Generators #1 and #2 are at end of life and in need of replacement. ENWIN tendered the work for the PSU upgrades in summer 2022 and began work on the PSU upgrades following receipt of the replacement equipment in October 2022. The project is expected to be completed in the first half of 2023. Approximate capital expenditure of \$588,000 in 2022.



New Fluoride Storage Tanks and Chemical Containment Wall.

APPENDIX A: OPERATIONAL CHARTS

Table 1 - 2022 Treated Water Volume

MONTH	TOTAL PUMPED M.L. (Windsor / Las/Tec)	TOWN OF LASALLE M.L.	TOWN OF TECUMSEH M.L.	CITY OF WINDSOR M.L.
JANUARY	2,687	180	216	2,291
FEBRUARY	2,512	204	190	2,118
MARCH	2,716	227	209	2,280
APRIL	2,609	210	211	2,188
MAY	3,060	264	262	2,534
JUNE	3,399	399	287	2,713
JULY	3,836	429	416	2,991
AUGUST	3,697	407	382	2,908
SEPTEMBER	3,374	362	378	2,634
OCTOBER	2,869	280	313	2,276
NOVEMBER	2,701	232	260	2,209
DECEMBER	2,877	242	241	2,393
TOTAL	36,338	3,436	3,367	29,534
AVERAGE	3,028	286	281	2,461

Table 2 - 2022 Volume as Percentage of Approved Plant Capacity

Date	January		February		March		April		May		June	
	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %
1	82.1	24%	91.5	26%	87.5	25%	85.6	25%	88.5	25%	108.9	31%
2	82.8	24%	91.6	26%	90.7	26%	86.7	25%	89.0	26%	100.7	29%
3	85.3	24%	84.7	24%	89.9	26%	86.2	25%	87.7	25%	110.1	32%
4	82.5	24%	88.7	25%	89.3	26%	89.9	26%	89.6	26%	112.4	32%
5	82.9	24%	91.3	26%	88.3	25%	86.9	25%	88.7	25%	105.1	30%
6	83.9	24%	91.9	26%	88.2	25%	87.0	25%	85.8	25%	102.2	29%
7	85.6	25%	92.5	26%	84.9	24%	85.4	24%	95.1	27%	93.4	27%
8	86.5	25%	88.7	25%	89.8	26%	85.2	24%	88.2	25%	94.2	27%
9	88.5	25%	91.7	26%	89.5	26%	87.9	25%	96.5	28%	91.4	26%
10	85.5	25%	86.6	25%	88.0	25%	88.9	25%	97.8	28%	96.9	28%
11	86.3	25%	88.4	25%	87.4	25%	85.0	24%	99.7	29%	100.4	29%
12	84.2	24%	91.0	26%	89.5	26%	89.6	26%	102.7	29%	104.7	30%
13	82.6	24%	89.4	26%	78.1	22%	86.6	25%	107.2	31%	109.8	31%
14	85.1	24%	92.4	26%	86.2	25%	84.3	24%	109.3	31%	106.1	30%
15	90.3	26%	94.6	27%	85.9	25%	85.8	25%	108.9	31%	123.6	35%
16	90.2	26%	90.1	26%	89.5	26%	85.8	25%	95.9	27%	120.4	35%
17	87.6	25%	86.2	25%	87.1	25%	82.0	23%	100.8	29%	120.1	34%
18	85.0	24%	86.5	25%	86.1	25%	81.5	23%	90.3	26%	119.8	34%
19	88.7	25%	92.9	27%	96.1	28%	84.0	24%	97.4	28%	122.4	35%
20	91.3	26%	87.9	25%	97.9	28%	87.0	25%	100.4	29%	105.4	30%
21	91.0	26%	91.9	26%	86.8	25%	86.9	25%	106.7	31%	127.9	37%
22	87.8	25%	85.9	25%	85.8	25%	83.6	24%	89.2	26%	132.0	38%
23	87.1	25%	87.9	25%	86.1	25%	91.9	26%	95.2	27%	130.9	38%
24	84.3	24%	85.6	25%	84.1	24%	91.2	26%	100.9	29%	129.5	37%
25	85.7	25%	89.2	26%	86.0	25%	86.0	25%	99.7	29%	128.0	37%
26	85.2	24%	91.0	26%	90.5	26%	89.6	26%	99.9	29%	122.2	35%
27	85.5	25%	92.4	26%	91.3	26%	88.3	25%	100.1	29%	127.1	36%
28	86.4	25%	89.8	26%	83.9	24%	92.1	26%	104.1	30%	110.1	32%
29	93.2	27%			85.0	24%	86.9	25%	111.5	32%	111.1	32%
30	93.1	27%			84.5	24%	91.1	26%	114.7	33%	132.7	38%
31	90.5	26%			81.7	23%			118.7	34%		
MAX	93.2	27%	94.6	27%	97.9	28%	92.1	26%	118.7	34%	132.7	38%

Table 2 - 2022 Volume as Percentage of Approved Plant Capacity

Date	July		August		September		October		November		December	
	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %	Average Daily Flow (MLD)	Plant Capacity %
1	117.0	34%	127.3	36%	122.9	35%	97.9	28%	87.4	25%	89.0	26%
2	121.7	35%	130.9	38%	124.2	36%	96.1	28%	86.6	25%	92.7	27%
3	127.3	36%	127.5	37%	118.1	34%	108.5	31%	86.1	25%	93.9	27%
4	131.0	38%	104.5	30%	97.8	28%	108.2	31%	84.4	24%	90.5	26%
5	114.0	33%	113.5	33%	113.7	33%	102.9	29%	94.6	27%	88.1	25%
6	101.4	29%	119.1	34%	114.8	33%	98.9	28%	98.0	28%	90.9	26%
7	121.8	35%	121.0	35%	119.4	34%	91.9	26%	88.8	25%	92.8	27%
8	114.0	33%	118.7	34%	123.0	35%	90.3	26%	89.1	26%	89.3	26%
9	122.3	35%	123.7	35%	124.3	36%	90.9	26%	89.7	26%	89.1	26%
10	127.0	36%	127.4	36%	127.3	36%	94.9	27%	88.2	25%	88.9	25%
11	128.3	37%	126.2	36%	117.2	34%	93.5	27%	89.9	26%	102.9	29%
12	133.3	38%	127.3	36%	112.8	32%	94.0	27%	93.1	27%	94.6	27%
13	114.2	33%	122.7	35%	107.4	31%	91.3	26%	87.8	25%	96.2	28%
14	125.1	36%	119.4	34%	112.5	32%	90.8	26%	89.4	26%	93.8	27%
15	127.7	37%	128.7	37%	115.3	33%	93.0	27%	89.6	26%	95.3	27%
16	115.8	33%	128.1	37%	119.4	34%	92.4	26%	89.2	26%	90.3	26%
17	111.3	32%	131.1	38%	124.6	36%	92.5	27%	88.2	25%	98.3	28%
18	124.7	36%	131.1	38%	129.3	37%	88.7	25%	89.3	26%	100.3	29%
19	136.9	39%	130.0	37%	130.5	37%	88.2	25%	88.5	25%	90.2	26%
20	130.9	37%	110.3	32%	134.5	39%	87.2	25%	87.3	25%	89.6	26%
21	131.3	38%	90.7	26%	121.2	35%	90.3	26%	92.5	27%	90.1	26%
22	132.1	38%	100.9	29%	106.8	31%	92.7	27%	90.2	26%	90.1	26%
23	123.0	35%	110.7	32%	97.2	28%	91.6	26%	93.4	27%	89.7	26%
24	116.7	33%	119.4	34%	93.7	27%	93.0	27%	90.6	26%	98.4	28%
25	128.4	37%	117.8	34%	91.1	26%	89.8	26%	89.0	25%	88.2	25%
26	128.9	37%	115.8	33%	93.7	27%	87.7	25%	89.9	26%	93.7	27%
27	122.9	35%	112.0	32%	94.0	27%	87.2	25%	96.7	28%	89.4	26%
28	126.4	36%	117.6	34%	94.7	27%	87.6	25%	88.7	25%	94.5	27%
29	131.6	38%	115.4	33%	95.4	27%	87.3	25%	89.0	26%	88.8	25%
30	124.8	36%	106.6	31%	98.0	28%	86.3	25%	96.2	28%	95.1	27%
31	125.1	36%	121.7	35%			83.7	24%			102.2	29%
MAX	136.9	39%	131.1	38%	134.5	39%	108.5	31%	98.0	28%	102.9	29%

Note: white section indicates peak consumption for the year.

Table 3 - 2022 Microbiological Sample Count

Table 3 - 2022 Microbiological Sample Count												
Month	January	February	March	April	May	June	July	August	September	October	November	December
DISTRIBUTION	165	165	154	165	165	154	156	176	165	165	165	168
TREATED	175	163	189	152	181	180	168	190	176	176	146	111
RAW	21	20	23	19	22	22	20	23	22	21	22	18
TOTAL	361	348	366	336	368	356	344	389	363	362	333	297

Table 4 - 2022 Distribution Chlorine Residuals

JANUARY TO MARCH 2022

	D1	D2	D3	D4	D5	D6	D7	D8	D9	D10	D11	D12	D13	D14	D15	D16	D17	D18	D20	D21	D22
Jan																					
LOW	1.41	1.07	0.96	1.16	1.03	1.19	0.99	1.24	1.08	1.48	1.07	0.94	1.00	1.06	1.08	1.16	1.15	1.34	1.03	0.97	0.94
HIGH	1.62	1.51	1.41	1.35	1.32	1.52	1.49	1.51	1.36	1.75	1.47	1.51	1.32	1.39	1.56	1.45	1.41	1.69	1.32	1.47	1.25
AVG	1.53	1.25	1.21	1.21	1.13	1.36	1.15	1.39	1.24	1.63	1.28	1.27	1.24	1.27	1.34	1.32	1.32	1.44	1.24	1.21	1.14
Feb																					
LOW	1.41	1.31	1.11	1.08	1.09	1.25	1.19	1.12	0.99	1.44	1.13	1.05	1.18	1.18	1.12	1.26	1.10	1.36	1.17	1.06	0.96
HIGH	1.62	1.48	1.40	1.49	1.26	1.54	1.39	1.52	1.39	1.79	1.43	1.52	1.43	1.48	1.47	1.56	1.45	1.67	1.50	1.36	1.24
AVG	1.52	1.40	1.27	1.29	1.15	1.44	1.29	1.38	1.21	1.62	1.34	1.32	1.32	1.34	1.31	1.42	1.31	1.55	1.31	1.21	1.13
Mar																					
LOW	1.49	1.28	1.21	1.27	1.11	1.26	1.09	1.29	1.19	1.44	1.06	1.07	1.01	0.99	0.94	1.01	1.01	1.04	0.98	1.07	0.73
HIGH	1.60	1.61	1.45	1.45	1.41	1.58	1.41	1.60	1.64	1.65	1.63	1.57	1.45	1.59	1.59	1.63	1.63	1.65	1.56	1.37	1.47
AVG	1.55	1.47	1.35	1.37	1.25	1.43	1.25	1.41	1.32	1.58	1.38	1.36	1.28	1.37	1.40	1.44	1.37	1.43	1.31	1.25	1.17
Quarterly Avg	1.53	1.38	1.28	1.29	1.17	1.41	1.23	1.39	1.26	1.61	1.33	1.31	1.28	1.33	1.35	1.39	1.33	1.47	1.29	1.22	1.15

NOTE: All values in mg/l unless otherwise stated

APRIL TO JUNE 2022

	D1	D2	D3	D4	D5	D6	D7	D8	D9	D10	D11	D12	D13	D14	D15	D16	D17	D18	D20	D21	D22
Apr																					
LOW	1.19	1.13	1.09	1.14	1.06	1.24	1.03	1.05	1.21	1.29	1.24	1.21	1.18	1.29	1.33	1.24	1.25	1.22	1.12	1.13	1.13
HIGH	1.74	1.61	1.63	1.65	1.42	1.63	1.18	1.58	1.68	1.72	1.60	1.49	1.61	1.72	1.62	1.55	1.54	1.58	1.40	1.41	1.34
AVG	1.52	1.38	1.35	1.38	1.25	1.39	1.11	1.35	1.36	1.54	1.41	1.38	1.39	1.44	1.48	1.47	1.39	1.46	1.31	1.25	1.24
May																					
LOW	1.21	1.20	1.13	1.14	1.03	1.29	1.03	1.20	1.23	1.38	1.27	1.30	1.27	1.15	1.27	1.28	1.17	1.12	1.17	1.27	1.27
HIGH	1.56	1.59	1.34	1.42	1.32	1.63	1.41	1.55	1.51	1.59	1.45	1.43	1.43	1.44	1.42	1.44	1.38	1.60	1.44	1.38	1.32
AVG	1.38	1.38	1.22	1.32	1.20	1.40	1.18	1.39	1.36	1.45	1.35	1.35	1.36	1.34	1.34	1.38	1.31	1.35	1.29	1.32	1.21
Jun																					
LOW	0.95	1.08	1.05	1.07	1.01	1.19	0.90	1.12	0.91	1.36	1.04	1.02	1.07	1.16	1.17	0.89	0.99	1.12	1.21	1.02	1.07
HIGH	1.39	1.37	1.44	1.39	1.30	1.53	1.35	1.39	1.41	1.63	1.40	1.46	1.49	1.36	1.59	1.57	1.41	1.45	1.39	1.25	1.22
AVG	1.26	1.24	1.20	1.24	1.13	1.30	1.12	1.27	1.18	1.46	1.25	1.27	1.24	1.27	1.30	1.32	1.27	1.26	1.28	1.19	1.14
Quarterly Avg	1.39	1.33	1.26	1.32	1.20	1.36	1.14	1.34	1.30	1.49	1.34	1.33	1.33	1.35	1.37	1.39	1.32	1.36	1.29	1.25	1.20

NOTE: All values in mg/l unless otherwise stated

Table 4 - 2022 Distribution Chlorine Residuals

JULY TO SEPTEMBER 2022

	D1	D2	D3	D4	D5	D6	D7	D8	D9	D10	D11	D12	D13	D14	D15	D16	D17	D18	D20	D21	D22
Jul																					
LOW	1.24	0.94	0.97	1.05	0.98	1.25	0.83	1.05	1.03	1.32	1.13	1.17	1.19	1.22	1.02	1.11	1.19	1.08	1.04	1.12	0.79
HIGH	1.44	1.39	1.27	1.32	1.19	1.45	1.55	1.32	1.29	1.66	1.36	1.32	1.47	1.53	1.53	1.38	1.33	1.37	1.32	1.42	1.28
AVG	1.36	1.27	1.14	1.21	1.09	1.36	1.16	1.21	1.16	1.47	1.27	1.27	1.26	1.30	1.24	1.28	1.27	1.31	1.21	1.24	1.07
Aug																					
LOW	1.19	1.43	1.30	1.02	0.93	1.14	0.97	0.98	1.02	1.13	1.08	1.03	1.06	1.08	0.99	1.14	1.07	1.11	1.03	1.04	1.01
HIGH	1.40	1.31	1.30	1.25	1.28	1.48	1.09	1.25	1.19	1.45	1.35	1.52	1.34	1.35	1.45	1.43	1.28	1.44	1.21	1.44	1.31
AVG	1.28	1.06	1.14	1.15	1.11	1.29	1.03	1.12	1.10	1.29	1.20	1.17	1.16	1.25	1.21	1.28	1.19	1.28	1.13	1.22	1.09
Sep																					
LOW	1.26	1.16	1.04	1.00	1.00	1.16	0.94	1.05	1.03	1.19	0.92	1.04	1.09	1.08	0.96	1.09	0.71	1.08	1.03	1.05	0.95
HIGH	1.58	1.38	1.20	1.46	1.16	1.62	1.09	1.27	1.33	1.56	1.29	1.31	1.38	1.39	1.28	1.35	1.36	1.50	1.35	1.31	1.10
AVG	1.42	1.23	1.11	1.21	1.07	1.34	1.02	1.17	1.17	1.35	1.16	1.20	1.20	1.24	1.14	1.24	1.17	1.33	1.17	1.14	1.03
Quarterly Avg	1.35	1.19	1.13	1.19	1.09	1.33	1.07	1.17	1.14	1.37	1.21	1.21	1.21	1.26	1.20	1.27	1.21	1.30	1.17	1.20	1.06

NOTE: All values in mg/l unless otherwise stated

OCTOBER TO DECEMBER 2022

	D1	D2	D3	D4	D5	D6	D7	D8	D9	D10	D11	D12	D13	D14	D15	D16	D17	D18	D20	D21	D22
Oct																					
LOW	0.83	0.88	0.97	1.00	0.83	0.92	0.95	1.05	0.78	1.25	1.12	1.11	1.19	1.20	1.15	1.29	1.16	1.28	1.10	0.94	1.00
HIGH	1.47	1.37	1.36	1.42	1.29	1.42	1.38	1.35	1.34	1.53	1.37	1.39	1.46	1.46	1.40	1.39	1.31	1.57	1.30	1.28	1.19
AVG	1.32	1.25	1.19	1.26	1.10	1.25	1.15	1.21	1.12	1.43	1.26	1.25	1.26	1.31	1.29	1.36	1.24	1.38	1.21	1.16	1.06
Nov																					
LOW	1.19	1.00	1.11	0.92	0.89	1.06	1.02	1.04	1.02	1.43	0.72	0.83	1.00	1.00	1.04	1.12	1.02	1.10	0.94	0.62	0.71
HIGH	1.48	1.40	1.35	1.40	1.12	1.46	1.24	1.45	1.30	1.73	1.42	1.40	1.40	1.41	1.44	1.50	1.39	1.50	1.31	1.33	1.28
AVG	1.39	1.30	1.24	1.27	1.06	1.31	1.17	1.35	1.21	1.52	1.22	1.20	1.28	1.26	1.30	1.35	1.23	1.36	1.16	1.17	1.03
Dec																					
LOW	1.34	1.29	1.13	1.25	1.03	1.29	1.16	1.28	1.19	1.40	1.30	1.28	1.19	1.18	1.06	1.22	1.18	1.41	1.00	1.20	0.93
HIGH	1.51	1.43	1.34	1.40	1.20	1.43	1.27	1.43	1.39	1.31	0.99	1.10	1.48	1.44	1.44	1.53	1.56	1.18	1.30	1.41	1.21
AVG	1.41	1.35	1.22	1.33	1.12	1.36	1.21	1.36	1.27	1.54	1.44	1.45	1.33	1.30	1.30	1.38	1.30	1.51	1.19	1.26	1.11
Quarterly Avg	1.37	1.30	1.22	1.28	1.09	1.31	1.18	1.31	1.20	1.50	1.31	1.30	1.29	1.29	1.29	1.36	1.26	1.42	1.19	1.20	1.07

NOTE: All values in mg/l unless otherwise stated

(0.05 mg/L - minimum standard per Ministry of Environment)

(0.20 mg/L - minimum WUC standard)

Table 5 - Operational Parameters

		JANUARY			FEBRUARY			MARCH			PLANT PARAMETERS HIGH LOW VALUES		MECP MAC	
		HIGH	LOW	AVG.	HIGH	LOW	AVG.	HIGH	LOW	AVG.	HIGH	LOW	HIGH ⁽¹⁾	LOW
ALUMINUM ⁽¹⁾	µg/l	57	31	43	20	12	14	32	15	20	100.0	0.0	100.00	
pH ⁽²⁾		7.14	7.07	7.09	7.09	7.01	7.00	7.26	6.95	7.07	7.30	6.50		
TURBIDITY ⁽¹⁾	NTU	0.10	0.04	0.05	0.03	0.02	0.02	0.03	0.03	0.03	1.00	0.00	1.00	0.00
HARDNESS ⁽²⁾	mg/L	124	110	108	118	120	126	126	92	107	100	80	n/a	
TEMPERATURE	°C	2.0	2.0	2.3	2.0	3.3	2.4	18.1	2.0	5.3			n/a	
ALKALINITY ^(2 and *3)	mg/L	90	89	90	80	92	88	100	80	90	500	30	n/a	
CHLORINE RESIDUAL ⁽¹⁾	mg/L	1.73	1.53	1.51	1.46	1.51	1.55	1.84	1.43	1.60	1.50	0.80	4.00	0.05

		APRIL			MAY			JUNE			PLANT PARAMETERS HIGH LOW VALUES		MECP MAC	
		HIGH	LOW	AVG.	HIGH	LOW	AVG.	HIGH	LOW	AVG.	HIGH	LOW	HIGH ⁽¹⁾	LOW
ALUMINUM ⁽¹⁾	µg/l	46	16	29	116	25	52	133	59	83	100.0	0.0	100.00	
pH ⁽²⁾		7.14	7.09	7.08	7.18	7.01	7.10	7.13	7.01	7.07	7.30	6.50		
TURBIDITY ⁽¹⁾	NTU	0.10	0.03	0.05	0.13	0.04	0.07	0.13	0.05	0.09	1.00	0.00	1.00	0.00
HARDNESS ⁽²⁾	mg/L	94	100	94	130	86	100	95	106	100	100	80	n/a	
TEMPERATURE	°C	14.5	14.0	14.9	16.3	3.9	12.9	23.3	16.1	23.6			n/a	
ALKALINITY ^(2 and *3)	mg/L	90	84	80	116	70	87	80	72	82	500	30	n/a	
CHLORINE RESIDUAL ⁽¹⁾	mg/L	1.58	1.42	1.52	1.08	1.08	1.49	1.55	1.37	1.52	1.50	0.80	4.00	0.05

		JULY			AUGUST			SEPTEMBER			PLANT PARAMETERS HIGH LOW VALUES		MECP MAC	
		HIGH	LOW	AVG.	HIGH	LOW	AVG.	HIGH	LOW	AVG.	HIGH	LOW	HIGH ⁽¹⁾	LOW
ALUMINUM ⁽¹⁾	µg/l	154	84	114	154	84	114	157	60	97	100.0	0.0	100.00	
pH ⁽²⁾		7.18	7.01	7.10	6.99	7.02	6.92	7.16	7.01	7.10	7.30	6.50		
TURBIDITY ⁽¹⁾	NTU	0.11	0.06	0.08	0.12	0.06	0.09	0.24	0.05	0.08	1.00	0.00	1.00	0.00
HARDNESS ⁽²⁾	mg/L	130	86	100				106	88	92	100	80	n/a	
TEMPERATURE	°C	16.3	3.9	12.9	22.2	22.4	22.6	22.3	17.4	19.6			n/a	
ALKALINITY ^(2 and *3)	mg/L	116	70	87	86	80	76	92	72	82	500	30	n/a	
CHLORINE RESIDUAL ⁽¹⁾	mg/L	1.64	1.08	1.49	1.49	1.52	1.61	1.63	1.37	1.50	1.50	0.80	4.00	0.05

		OCTOBER			NOVEMBER			DECEMBER			PLANT PARAMETERS HIGH LOW VALUES		MECP MAC	
		HIGH	LOW	AVG.	HIGH	LOW	AVG.	HIGH	LOW	AVG.	HIGH	LOW	HIGH ⁽¹⁾	LOW
ALUMINUM ⁽¹⁾	µg/l	57	31	43	48	13	26	20	11	13	100.0	0.0	100.00	
pH ⁽²⁾		7.11	7.02	7.14	7.21	6.97	7.05	7.21	6.97	7.05	7.30	6.50		
TURBIDITY ⁽¹⁾	NTU	0.10	0.04	0.05	0.43	0.04	0.06	0.37	0.04	0.11	1.00	0.00	1.00	0.00
HARDNESS ⁽²⁾	mg/L	112	104	110	102	86	95	102	86	95	100	80	n/a	
TEMPERATURE	°C	13.1	14.0	13.1	26.1	23.7	24.5	26.1	23.7	24.5			n/a	
ALKALINITY ^(2 and *3)	mg/L	82	80	86	86	71	78	86	71	78	500	30	n/a	
CHLORINE RESIDUAL ⁽¹⁾	mg/L	1.58	1.66	1.51	1.61	1.40	1.50	1.61	1.40	1.50	1.50	0.80	4.00	0.05

*1) MAC - Maximum Allowable Concentration
 *2) Health Canada Operational Guideline (O.G.)
 *3) Recommended in coagulant treated drinking water

Schedule 23 - Inorganic Parameters

Item	Parameter
1	Antimony
2	Arsenic
3	Barium
4	Boron
5	Cadmium
6	Chromium
7	Mercury
8	Selenium
9	Uranium

Schedule 24 - Organic Parameters

Item	Parameter
1	Alachlor
2	Atrazine + N-dealkylated metabolites
3	Azinphos-methyl
4	Benzene
5	Benzo(a)pyrene
6	Bromoxynil
7	Carbaryl
8	Carbofuran
9	Carbon Tetrachloride
10	Chlorpyrifos
11	Diazinon
12	Dicamba
13	1,2-Dichlorobenzene
14	1,4-Dichlorobenzene
15	1,2-dichloroethane
16	1,1-Dichloroethylene (vinylidene chloride)
17	Dichloromethane
18	2,4-Dichlorophenol
19	2,4-Dichlorophenoxy acetic acid (2,4-D)
20	Diclofop-methyl
21	Dimethoate
22	Diquat
23	Diuron
24	Glyphosate
25	Malathion
26	2-Methyl-4-chlorophenoxyacetic acid
27	Metolachlor
28	Metribuzin
29	Monochlorobenzene
30	Paraquat
31	Pentachlorophenol
32	Phorate
33	Picloram
34	Polychlorinated Biphenyls (PCB)
35	Prometryne
36	Simazine
37	Terbufos
38	Tetrachloroethylene (perchloroethylene)
39	2,3,4,6-Tetrachlorophenol
40	Triallate
41	Trichloroethylene
42	2,4,6-Trichlorophenol
43	Trifluralin
44	Vinyl Chloride

Financial Statements of

**WINDSOR UTILITIES
COMMISSION**

And Independent Auditors' Report thereon

Year ended December 31, 2022



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INDEPENDENT AUDITORS' REPORT

To the Members of Windsor Utilities Commission

Opinion

We have audited the financial statements of Windsor Utilities Commission (the Entity), which comprise:

- the balance sheet as at December 31, 2022
- the statement of income for the year then ended
- the statement of comprehensive income for the year then ended
- the statement of changes in equity for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

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

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

April 26, 2023

WINDSOR UTILITIES COMMISSION

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WINDSOR UTILITIES COMMISSION

Balance Sheet

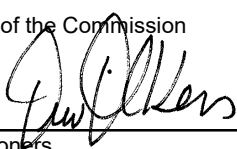
(In thousands of Canadian dollars)

December 31, 2022, with comparative information for 2021

	Notes	2022	2021
Assets			
Current assets:			
Cash and cash equivalents	4	\$ 14,710	\$ 11,919
Investments	9	12,272	12,109
Accounts receivable	5	12,235	11,514
Inventory	7	826	799
Other assets		326	322
		40,369	36,663
Non-current assets:			
Property, plant and equipment	8	361,315	341,212
Investment, sinking fund	9	25,156	26,301
Notes receivable	6	5,756	6,329
		392,227	373,842
Total assets		\$ 432,596	\$ 410,505
Liabilities			
Current liabilities:			
Accounts payable and accruals	10	\$ 5,733	\$ 6,872
Due to related parties	19	7,142	3,780
Current portion of customer deposits	11	104	108
		12,979	10,760
Non-current liabilities:			
Customer deposits	11	225	260
Deferred revenue - customer contributions	12	15,107	15,132
Due to related party - revolving credit agreement	19	51,432	51,414
Employee future benefits	13	2,818	4,324
		69,582	71,130
Total liabilities		82,561	81,890
Equity			
Contributed surplus		61,854	61,854
Retained earnings		285,915	266,032
Accumulated other comprehensive income		2,266	729
		350,035	328,615
Commitments and contingencies	21		
Total liabilities and equity		\$ 432,596	\$ 410,505

The accompanying notes are an integral part of these financial statements.

On behalf of the Commission


Commissioners


Commissioners

WINDSOR UTILITIES COMMISSION

Statement of Income

(In thousands of Canadian dollars)

Year ended December 31, 2022, with comparative information for 2021

	Notes	2022	2021
Revenues:			
Revenue from distribution of water	14	\$ 59,792	\$ 56,277
Other income	15	1,035	838
		60,827	57,115
Operating expenses:			
Cost of water production		7,385	6,348
Distribution, transmission and operation expenses		13,060	11,972
Administration expenses		7,035	6,821
Depreciation and amortization	8	10,074	10,100
		37,554	35,241
Income from operating activities		23,273	21,874
Finance expense (income):			
Finance income	17	(671)	(1,017)
Finance expense	17	4,061	2,217
		3,390	1,200
Net income from continuing operations		19,883	20,674
Net income from discontinued operations	16	-	14,929
Income for the year		\$ 19,883	\$ 35,603

The accompanying notes are an integral part of these financial statements.

WINDSOR UTILITIES COMMISSION

Statement of Comprehensive Income

(In thousands of Canadian dollars)

Year ended December 31, 2022, with comparative information for 2021

	Notes	2022	2021
Income for the year		\$ 19,883	\$ 35,603
Other comprehensive gain:			
Items that will not be reclassified to the statement of income:			
Remeasurement of defined benefit obligation gain	13	1,537	196
Other comprehensive gain		1,537	196
Total comprehensive income for the year		\$ 21,420	\$ 35,799

The accompanying notes are an integral part of these financial statements.

WINDSOR UTILITIES COMMISSION

Statement of Changes in Equity
(In thousands of Canadian dollars)

Year ended December 31, 2022, with comparative information for 2021

	Contributed surplus	Retained earnings	Accumulated other comprehensive income (loss)	Total
Balance at January 1, 2021	\$ 61,854	\$ 230,429	\$ 533	\$ 292,816
Income for the year	-	35,603	-	35,603
Other comprehensive gain				
Remeasurement of defined benefit obligation	-	-	196	196
Balance at December 31, 2021	\$ 61,854	\$ 266,032	\$ 729	\$ 328,615
Income for the year	-	19,883	-	19,883
Other comprehensive gain				
Remeasurement of defined benefit obligation	-	-	1,537	1,537
Balance at December 31, 2022	\$ 61,854	\$ 285,915	\$ 2,266	\$ 350,035

The accompanying notes are an integral part of these financial statements.

WINDSOR UTILITIES COMMISSION

Statement of Cash Flows

(In thousands of Canadian dollars)

Year ended December 31, 2022, with comparative information for 2021

	Notes	2022	2021
Operating activities:			
Comprehensive income from continuing operations		\$ 21,420	\$ 20,870
Adjustments for:			
Depreciation and amortization	8	10,074	10,100
Amortization of deferred revenue customer contribution		(227)	(206)
Amortization of debt issuance costs		18	17
Actuarial gain on employee future benefits		(1,537)	(196)
Loss (gain) on investments		1,682	(800)
Net finance costs	17	1,682	2,042
(Gain) loss on disposal of property, plant and equipment	15	(18)	15
Changes in non-cash operating working capital	18	1,874	694
Interest received		516	158
Interest paid		(2,198)	(2,200)
		33,286	30,494
Investing activities:			
Acquisition of investment		(700)	(24,313)
Proceeds from investments		-	8,756
Proceeds from note receivable	6	573	-
Proceeds on disposal of property, plant and equipment		376	133
Acquisition of property, plant and equipment	8	(30,333)	(26,431)
		(30,084)	(41,855)
Financing activities:			
Decrease in amount owing to corporations under common control	19	(411)	(822)
		(411)	(822)
Increase (decrease) in cash and cash equivalents from continuing operations			
		2,791	(12,183)
Increase in cash and cash equivalents from discontinued operations (net)			
	16	-	14,221
Cash and cash equivalents at January 1			
		11,919	9,881
Cash and cash equivalents at December 31		\$ 14,710	\$ 11,919

The accompanying notes are an integral part of these financial statements.

WINDSOR UTILITIES COMMISSION

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WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

1. Reporting entity:

The Windsor Utilities Commission (the "Commission") is the public utility that owns the water treatment and distribution system that serves the City of Windsor (the "City"). The Commission was established in 1935 under the City of Windsor Amalgamation Act. The Commission is a local board of the City pursuant to the Municipal Act. The address of the Commission's registered office is 4545 Rhodes Drive, Windsor, Ontario, Canada. The Commission has more than 75,000 residential and commercial customers in Windsor and two neighbouring municipal bulk water customers, the Town of LaSalle and the Town of Tecumseh.

On November 6, 2012, the Commission and ENWIN Utilities Ltd. ("ENWIN") entered into a Water System Operating Agreement ("WSOA"), whereby ENWIN agreed to provide services to the Commission with respect to operating the water treatment and distribution system. The services include: management, administrative services, construction operations, and maintenance services. ENWIN is responsible for providing all personnel required to operate the water system. Pursuant to the terms of the WSOA and the associated Employee Arrangement Agreement, also dated November 6, 2012, the Commission transferred all non-unionized employees and all unionized employees of the Commission to ENWIN. ENWIN is indirectly 100% owned by the City.

2. Basis of preparation:

(a) Statement of compliance:

The Commission's financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as adopted by the International Accounting Standards Board ("IASB").

(b) Approval of the financial statements:

The financial statements were approved by the Commission on April 26, 2023.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

2. Basis of preparation (continued):

(c) Basis of measurement:

The financial statements have been prepared on the historical cost basis except for the following:

- (i) Where held, financial instruments at fair value through profit or loss, are measured at fair value.
- (ii) The accrued benefit related to the Commission's unfunded defined benefit plan is actuarially determined and is measured at the present value of the defined benefit obligation.

(d) Functional and presentation currency:

These financial statements are presented in Canadian dollars, which is the Commission's functional currency. All financial information presented in Canadian dollars has been rounded to the nearest thousand dollars.

(e) Use of estimates and judgements:

The preparation of financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future periods affected.

In particular, information about significant areas of estimation uncertainty that have the most significant effect on the amounts recognized in these financial statements, include:

- (i) Note 3(h) – Determination of the performance obligation for deferred revenue – contributions from customers and the related amortization period
- (ii) Note 5 – Unbilled revenue: measurement of revenues not yet billed
- (iii) Note 8 – Property, plant and equipment: useful lives and the identification of significant components of property, plant and equipment
- (iv) Note 13 – Employee future benefits: measurement of the defined benefit obligation

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

2. Basis of preparation (continued):

(e) Use of estimates and judgements (continued):

(v) Note 20 – Financial instruments and risk management: valuation of financial instruments

Information about critical judgements in applying policies that have the most significant effect on the amounts recognized in the financial statements, include:

(i) The Commission's determination that they are acting as a principal or agent to a transaction and their presentation of the transaction on a gross or net basis.

3. Significant accounting policies:

The accounting policies set out below have been applied consistently to all years presented in these financial statements.

(a) Cash and cash equivalents:

Cash and cash equivalents consist of balances with banks and investments with a maturity of approximately three months or less at the date of purchase, unless they are held for investment rather than liquidity purposes, in which case they are classified as an investment.

(b) Financial instruments:

All financial assets and liabilities of the Commission are classified into one of the following categories: amortized cost; fair value through other comprehensive income; or fair value through income or loss.

The Commission has classified its financial instruments as follows:

Cash and cash equivalents	Amortized cost
Investment	Fair value through income or loss
Accounts receivable	Amortized cost
Investment, sinking fund	Fair value through income or loss
Accounts payable and accruals	Amortized cost
Due to related party – revolving credit agreement	Amortized cost

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(b) Financial instruments (continued):

Financial instruments are recognized initially at amortized cost plus any directly attributable transaction costs.

Subsequent to initial recognition, financial instruments classified as fair value through income and loss are measured at fair value.

The Commission does not use derivative instruments.

The Commission derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred.

The Commission derecognizes a financial liability when its contractual obligations are discharged, cancelled or expire.

(c) Fair value:

Fair values are categorized into different levels in a fair value hierarchy based on inputs used in the valuation techniques as follows:

Level 1: unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly; and

Level 3: inputs for assets and liabilities that are based on observable market value.

(d) Inventory:

Inventory is measured at the lower of cost and net realizable value. The cost of inventory is determined on a weighted average basis and includes expenditures incurred in acquiring the material and supplies and other costs incurred in bringing them to their existing location and condition.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(e) Property, plant and equipment:

(i) Recognition and measurement:

Items of property, plant and equipment are measured at cost, less accumulated depreciation and accumulated impairment losses.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

(ii) Subsequent costs:

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Commission and its cost can be measured reliably. The carrying amount of the replaced part is derecognized. The costs of the day-to-day servicing of property, plant and equipment are recognized in the statement of income as incurred.

(iii) Depreciation:

Depreciation is recognized in income or loss on a straight-line basis over the estimated useful life of each part or component of an item of property, plant and equipment. Land is not depreciated. The estimated useful lives for the current and comparative years are as follows:

Buildings	10 to 60 years
Distribution and metering equipment	7 to 75 years
Plant and water treatment equipment	15 to 60 years

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized within other income in the statement of income.

Depreciation methods, useful lives and residual values are reviewed at each reporting date.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(f) Impairment:

(i) Financial assets:

A financial asset is assessed at each reporting date to determine whether there is any objective evidence that it is impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset.

An impairment loss in respect of a financial asset measured at amortized cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the original effective interest rate.

All impairment losses are recognized in the statement of income. An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognized. For financial assets measured at amortized cost, the reversal is recognized in the statement of income.

(ii) Non-financial assets:

The carrying amounts of the Commission's non-financial assets, other than inventory and supplies, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss was recognized.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(f) Impairment (continued):

(ii) Non-financial assets (continued):

For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit"). The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

An impairment loss is recognized if the carrying amount of an asset or its cash-generating unit exceeds its estimated recoverable amount. Impairment losses are recognized in the statement of income and are allocated to reduce the carrying amount of the assets in the cash-generating unit on a pro-rata basis.

(g) Employee future benefits:

(i) Pension plan:

The Commission provides a pension plan for all its retirees through Ontario Municipal Employees Retirement System ("OMERS"). OMERS is a multi-employer, contributory, defined benefit pension plan established in 1962 by the Province of Ontario for employees of municipalities, local boards and school boards in Ontario. Both participating employers and employees are required to make plan contributions based on participating employees' contributory earnings.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension assets and liabilities information by individual employer, there is not sufficient information to enable the Commission to account for the plan as a defined benefit plan. Obligations for contributions to defined contribution pension plans are recognized as an employee benefit expense in income or loss when they are due. At December 31, 2022, the OMERS plan is in a deficit position.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(g) Employee future benefits (continued):

(ii) Employee future benefits, other than pension:

The Commission pays certain health, dental and life insurance benefits, under unfunded defined benefit plans, on behalf of its retired employees. These benefits are provided through a group defined benefit plan. The Commission is the legal sponsor of the plan. There is a policy in place to allocate the net defined benefit cost to the entities participating in the group plan. The allocation is based on the obligation attributable to the plan participants. The Commission has reflected its share of the defined benefit costs and related liabilities, as calculated by the actuary, in these financial statements.

The Commission accrues the cost of these retiree future benefits over the periods in which the employees earn the benefits. The accrued benefit obligations are actuarially determined by applying the projected unit credit method and reflect management's best estimate of certain underlying assumptions. Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses are recognized immediately in other comprehensive income. The Commission determines the net interest expense on the net defined benefit liability for the period by applying the discount rate used to measure the defined benefit liability at the beginning of the annual period, taking into account any changes in the net benefit liability during the period as a result of benefit payments. Net interest expense and other expenses related to defined benefit plans are recognized in the statement of income.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(h) Deferred revenue:

Certain customers and developers are required to contribute towards the capital cost of construction in order to provide a new service. These contributions fall within the scope of IFRS 15 *Revenue from Contracts with Customers*. The contributions are received to obtain a connection to the distribution system in order to receive ongoing access to water. The Commission has concluded that the performance obligation is the supply of water over the life of the relationship with the customer which is satisfied over time as the customer receives and consumes water. Cash contributions are initially recorded as current liabilities. Once the distribution system asset is completed or modified as outlined in the terms of the contract, the contribution amount is transferred to a customers' capital contribution account.

When an asset is received as a capital contribution, the asset is initially recognized at its fair value, with the corresponding amount recognized in the customers' capital contribution account.

The customers' capital contribution account, which represents the Commission's obligation to provide the customers access to water, is reported as deferred revenue and is amortized to income on a straight-line basis over the economic useful life of the acquired or contributed asset.

(i) Revenue:

IFRS 15 *Revenue from Contracts with Customers* establishes a comprehensive framework for determining whether, how much and when revenue is recognized.

Revenue for the Commission is recognized when the Commission satisfies the performance obligations within the contract(s) for conditions of service, which is when the delivery of water is achieved or specific services are performed.

Revenue is measured at the fair value of the consideration received or receivable, net of any taxes which may be applicable.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(i) Revenue (continued):

Revenue from distribution of water - revenue attributable to the delivery of water is based upon Commission approved distribution rates and includes the amounts billed to customers for connection and consumption. Revenue is recognized as water is delivered and consumed by customers. Revenue includes an estimate of unbilled revenue. Unbilled revenue represents an estimate of water consumed by customers since the date of each customer's last meter reading. Actual water usage could differ from those estimates.

Other income – work performed is recorded on a net basis as the Commission is acting as an agent for this revenue stream. All other amounts in other income are recorded on a gross basis and are recognized when services are rendered.

(j) Finance income and finance costs:

Finance income is recognized as it accrues in the statement of income, using the effective interest method.

Finance costs comprise interest expense on borrowings and amortizing of the discount rate on provisions.

(k) Set-off and reporting on a net basis:

Assets and liabilities and income and expenses are not offset and reported on a net basis unless required or permitted by IFRS. For financial assets and financial liabilities, offsetting is permitted when, and only when, the Commission has a legally enforceable right to set-off and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

(l) Discontinued operation:

A discontinued operation is a component of the Commission's business, the operations and cash flows of which can be clearly distinguished from the rest of the Commission and which:

-represent a separate major line of business;

-is part of a single co-ordinated plan to dispose of a separate major line of business.

Classification as a discontinued operation occurs at the earlier of disposal or when the operation meets the criteria to be classified as held-for-sale.

When an operation is classified as a discontinued operation, the comparative statement of income is re-presented as if the operation had been discontinued from the start of the comparative year.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(m) New standards and interpretations not yet adopted:

The following standards which are not yet effective for the year ended December 31, 2022, have not been applied in preparing these financial statements.

Classification of Liabilities as Current or Non-Current (Amendments to IAS 1)

On January 23, 2020, the IASB issued amendments to IAS 1 *Presentation of Financial Statements*, to clarify the classification of liabilities as current or non-current. On July 15, 2020, the IASB issued an amendment to defer the effective date by one year.

For the purposes of non-current classification, the amendments removed the requirement for a right to defer settlement or roll over of a liability for at least twelve months to be unconditional. Instead, such a right must have substance and exist at the end of the reporting period.

The amendments are effective for annual periods beginning on or after January 1, 2023.

Definition of Accounting Estimates (Amendments to IAS 8)

On February 12, 2021, the IASB issued *Definition of Accounting Estimates (Amendments to IAS 8)*.

The amendments introduce a new definition of accounting estimates, clarifying that they are monetary amounts in the financial statements that are subject to measurement uncertainty. The amendments also clarify the relationship between accounting policies and accounting estimates by specifying that a company develops an accounting estimate to achieve the objective set out by an accounting policy.

The amendments are effective for annual periods beginning on or after January 1, 2023.

Disclosure initiative – Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2)

On February 12, 2021, the IASB issued *Disclosure Initiative – Accounting Policies (Amendments to IAS 1 and IFRS Practice Statements 2 Making Materiality Judgements)*.

The amendments help companies provide useful accounting policy disclosures. The key amendments include:

- requiring companies to disclose their material accounting policies rather than their significant accounting policies;
- clarifying that accounting policies related to immaterial transactions, other events or conditions are themselves immaterial and as such need not be disclosed; and
- clarifying that not all accounting policies that relate to material transactions, other events or conditions are themselves material to a company's financial statements.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

3. Significant accounting policies (continued):

(m) New standards and interpretations not yet adopted (continued):

The amendments are effective for annual periods beginning on or after January 1, 2023.

The Commission has assessed the potential impacts on its financial statements and determined that the future pronouncements will not have a material impact on the Commission.

4. Cash and cash equivalents:

	2022	2021
Cash and cash equivalents	\$ 14,710	\$ 11,919
Cash and cash equivalents	\$ 14,710	\$ 11,919

The Commission has an agreement with a Canadian chartered bank for an operating line of credit in the amount of \$6,000 (2021 - \$6,000) bearing interest at prime minus 0.25%. The line of credit is unsecured.

5. Accounts receivable:

	2022	2021
Trade receivables	\$ 6,832	\$ 6,333
Unbilled revenue	5,433	5,197
Allowance for doubtful accounts	(30)	(16)
Accounts receivable	\$ 12,235	\$ 11,514

The Commission's exposure to credit risk and impairment losses related to trade receivables is disclosed in Note 20.

6. Notes receivable:

On July 29, 2021 the Commission entered into an arrangement whereby the assets of District Energy were sold, proceeds and a note receivable were received for the assets. The Note receivable has structured payments to be received on the anniversary date for the next 12 years. The note receivable has been recorded at a discounted value using an interest rate of 2%. Interest revenue will be recognized over 12 years and recorded under Finance income. Additional details relating to the sale of District Energy assets are disclosed in Note 16.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

7. Inventory:

Inventory consists of parts and supplies acquired for internal construction, consumption or recoverable work.

The amount of inventory consumed by the Commission and recognized as an expense during 2022 was \$1,597 (2021 - \$1,279)

8. Property, plant and equipment:

(a) Cost:

	Land and buildings	Distribution and metering equipment	Plant and water treatment equipment	District energy system	Construction -in-progress	Total
Balance at January 1, 2021	\$ 3,788	\$ 309,027	\$ 79,085	\$ 8,873	\$ 3,985	\$ 404,758
Additions	128	19,011	2,962	917	5,092	28,110
Disposals/retirements	-	(314)	-	(9,790)	-	(10,104)
Balance at December 31, 2021	\$ 3,916	\$ 327,724	\$ 82,047	\$ -	\$ 9,077	\$ 422,764
Balance at January 1, 2022	\$ 3,916	\$ 327,724	\$ 82,047	\$ -	\$ 9,077	\$ 422,764
Additions	-	23,647	10,890	-	(4,002)	30,535
Disposals/retirements	(220)	(314)	-	-	-	(534)
Balance at December 31, 2022	\$ 3,696	\$ 351,057	\$ 92,937	\$ -	\$ 5,075	\$ 452,765

The Commission receives certain non-cash customer contributions for subdivision and infrastructure projects, the total amount received by the Commission for the year ending December 31, 2022 was \$202 (2021 - \$1,679) and is included in additions.

(b) Accumulated depreciation:

	Land and buildings	Distribution and metering equipment	Plant and water treatment equipment	District energy system	Construction -in-progress	Total
Balance at January 1, 2021	\$ 524	\$ 48,289	\$ 22,799	\$ 3,440	\$ -	\$ 75,052
Depreciation charge for the year	95	6,561	3,444	291	-	10,391
Disposals/retirements	-	(160)	-	(3,731)	-	(3,891)
Balance at December 31, 2021	\$ 619	\$ 54,690	\$ 26,243	\$ -	\$ -	\$ 81,552
Balance at January 1, 2022	\$ 619	\$ 54,690	\$ 26,243	\$ -	\$ -	\$ 81,552
Depreciation charge for the year	99	6,930	3,045	-	-	10,074
Disposals/retirements	-	(176)	-	-	-	(176)
Balance at December 31, 2022	\$ 718	\$ 61,444	\$ 29,288	\$ -	\$ -	\$ 91,450

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

8. Property, plant and equipment (continued):

(c) Carrying amounts:

	Land and buildings	Distribution and metering equipment	Plant and water treatment equipment	District energy system	Construction -in-progress	Total
December 31, 2021	\$ 3,297	\$ 273,034	\$ 55,804	\$ -	\$ 9,077	\$ 341,212
December 31, 2022	\$ 2,978	\$ 289,613	\$ 63,649	\$ -	\$ 5,075	\$ 361,315

9. Investments:

In 2014, a sinking fund was established with the intent to ensure sufficient funds are available to settle the long-term borrowings of the Commission issued November 6th, 2012 with a maturity date of November 6th, 2042 in the amount of \$52,000. Annual payments are expected to be completed to satisfy the obligation.

Investments are recorded at fair value as of December 31, 2022, and are invested in fixed income and equity markets as established by the Commission's investment policy.

	2022			2021		
	Fixed Income	Equity	Total	Fixed Income	Equity	Total
Investments	\$ 12,272	\$ -	\$ 12,272	\$ 12,109	\$ -	\$ 12,109
Investment, sinking fund	14,097	11,059	25,156	15,350	10,951	26,301
	\$ 26,369	\$ 11,059	\$ 37,428	\$ 27,459	\$ 10,951	\$ 38,410

10. Accounts payable and accruals:

	2022	2021
Trade payables	\$ 4,138	\$ 5,342
Accrued expenses	1,595	1,530
	\$ 5,733	\$ 6,872

Information about the Commission's exposure to currency and liquidity risk is included in Note 20.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

11. Customer deposits:

Customer deposits represent cash deposits from water distribution commercial customers.

Customer deposits comprise:

	2022	2021
Customer deposits	\$ 329	\$ 368
Less: current portion	(104)	(108)
	\$ 225	\$ 260

12. Deferred revenue – customer contributions:

Deferred revenue relates to the capital contributions received from customers and others. The amount of deferred revenue from customers is \$15,107 (2021 - \$15,132). Deferred revenue is recognized as revenue on a straight-line basis over the life of the asset for which the contribution was received.

13. Employee future benefits:

The Commission pays certain health, dental and life insurance benefits on behalf of its retired employees. Significant assumptions underlying the actuarial valuation include the Commission's best estimate of the interest (discount) rate, expected health and dental care costs, on the advice of the actuaries.

The Commission measures its accrued benefit liability for accounting purposes as at December 31 each year. A valuation date of October 31, 2022, with extrapolation to December 31, 2022, has been used to calculate the current liability.

The Commission's employee future benefit liability consists of the following:

	2022	2021
Defined benefit liability	\$ 2,609	\$ 4,254
Workers compensation liability	209	70
Employee future benefits, end of year	\$ 2,818	\$ 4,324

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

13. Employee future benefits (continued):

Information about the Commission's unfunded defined benefit plan is as follows:

Changes in the present value of the defined benefit liability:

	2022	2021
Defined benefit liability, beginning of year	\$ 4,254	\$ 4,579
Defined benefit expense	124	116
Actuarial gain on liability recognized in other comprehensive income	(1,537)	(196)
Benefits paid for the year	(232)	(245)
Defined benefit liability, end of year	\$ 2,609	\$ 4,254

Components of defined benefit expense recognized are as follows:

	2022	2021
Interest cost	\$ 124	\$ 116
Defined benefit expense	\$ 124	\$ 116

The main actuarial assumptions underlying the valuation are as follows:

(a) Health care cost trend rates:

The health care cost trend for prescription drugs is estimated to increase at 6.14% in 2023 grading down to 4.0% by 2041. Other health expenses are estimated to increase at 4.86% grading down to 4.0% by 2041. Dental expenses are estimated to increase at 4.0% per year.

(b) Discount rate:

The liability at the period end and the present value of future liabilities were determined using a discount rate of 5.1% (2021 - 3.0%) representing an estimate of the yield on high quality corporate bonds as at the valuation date.

(c) Mortality decrement:

The rates applicable to public sector retirees in the 2014 Canadian Pensioners Mortality table produced by the Canadian Institute of Actuaries were used as the basis of these assumptions.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

13. Employee future benefits (continued):

A 1% or one-year change in actuarial assumptions, assuming all other factors remain constant, have the following impact on the defined benefit liability carrying amount:

	December 31, 2022		December 31, 2021	
	Increase	Decrease	Increase	Decrease
Health care trend rate (1% change)	\$ 221	\$ (192)	\$ 506	\$ (428)
Discount rate (1% change)	\$ (230)	\$ 270	\$ (433)	\$ 518
Mortality (1 year)	\$ 112	\$ (108)	\$ 249	\$ (239)

14. Revenue:

The Commission generates revenue primarily from the sale and distribution of water to its customers. Additional information is provided in Note 15 detailing the components of Other income.

In the following table, revenue from distribution of water is disaggregated by component:

	2022	2021
Fixed revenue	\$ 20,774	\$ 19,955
Consumption revenue	17,950	16,631
Suburban wholesale revenue	3,651	3,219
Water main levy	17,417	16,472
Total revenue from distribution of water	\$ 59,792	\$ 56,277

15. Other income:

Other income comprises:

	2022	2021
Water billing and customer care charges	\$ 117	\$ 125
Collection and late payment charges	131	119
Development and miscellaneous charges	769	609
Gain (loss) on disposal of property, plant and equipment	18	(15)
Total other income	\$ 1,035	\$ 838

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

16. Discontinued operations:

Previously the Commission adopted a formal plan to dispose of the assets of the District Energy System. On July 29, 2021, the Commission completed the sale and received proceeds in the amount of \$13,700 along with a promissory note for additional payments to be received over 12 years in the amount \$7,800. Additional details about the note receivable are disclosed in Note 6. The Commission recognized a gain on the sale of \$14,367 which was recorded in Net income from discontinued operations.

In accordance with IFRS 5, the results related to the District Energy have been included within discontinued operations in the Commission's Statement of Income and Statement of Cash Flows. During 2022, the Commission recorded net income of \$nil (2021 - \$14,929).

A summary of discontinued operations is shown below.

	2022	2021
Revenue	\$ -	\$ 5,490
Gain on sale	-	14,367
Deferred revenue depreciation	-	3
Cost of services	-	(4,640)
Depreciation	-	(291)
Net income from discontinued operations	\$ -	\$ 14,929

A summary of the cash flow impact that discontinued operations had on the Commission is presented below:

	2022	2021
Revenue	\$ -	\$ 5,490
Cost of services	-	(4,640)
Proceeds on disposal of property, plant and equipment	-	13,371
Net cash from discontinued operations	\$ -	\$ 14,221

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

17. Finance expense (income):

	2022	2021
Finance income:		
Income on sinking fund investment	\$ -	\$ (764)
Interest income on investment	(293)	(95)
Interest income on bank balances	(378)	(158)
	(671)	(1,017)
Finance expense:		
Loss on sinking fund investment	1,845	-
Interest expense on long-term borrowings	2,150	2,150
Discount on long-term borrowings	18	17
Interest paid to related parties	48	50
	4,061	2,217
Net finance expense	\$ 3,390	\$ 1,200

18. Changes in non-cash operating working capital:

Changes in non-cash operating working capital comprises:

	2022	2021
Accounts receivable	\$ (721)	\$ 1,604
Inventory	(27)	(176)
Other assets	(4)	(234)
Accounts payable and accruals	(1,139)	1,073
Accounts payable due to related parties	3,773	(1,422)
Customer deposits	(39)	(6)
Employee future benefits	31	(145)
Total changes in non-cash operating working capital	\$ 1,874	\$ 694

19. Related party transactions:

(a) Parent and ultimate controlling party:

The parent is the Corporation of the City of Windsor. The City produces financial statements that are available for public use.

(b) Key management personnel:

The key management personnel of the Commission has been defined as members of its Board of Commissioners. The executive management team members are employees of ENWIN and allocated to the Commission based on a shared services model. These allocated costs are disclosed in Note 19 (d).

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

19. Related party transactions (continued):

(b) Key management personnel (continued):

Key management compensation:

	2022	2021
Salaries and other short-term benefits	\$ 71	\$ 70
	\$ 71	\$ 70

(c) Transactions with parent:

The City tenders and contracts for capital watermain projects and road repairs on behalf of the Commission. The total amount charged to the Commission for the year ending December 31, 2022 was \$8,907 (2021 - \$10,092).

(d) Transactions with entities under common control and parent company:

WSOA:

The Commission and ENWIN agreed under the WSOA, that ENWIN would provide all operational, management, administrative, maintenance and construction services for the Commission as required to operate the water distribution system. Under the WSOA, ENWIN prepares the Water System Financial Plans, operating expense plans and capital plans with respect to the Commission's business as required to operate, maintain, administer and invest in the Commission and its facilities. The Commission reviews the plans on the basis of whether ENWIN, upon executing the plan will be compliant with the terms and conditions of the Water System Financial Plan, the WSOA and applicable laws, permits and material contracts.

The Commission has agreed to reimburse ENWIN for all operational and capital expenses on a fully allocated cost basis. All employees required to operate the water distribution system as well as the key management employees are retained by ENWIN. The Commission incurs staffing costs associated with the allocation of these employees however it does not have any other employee obligations except the Commission's retirees.

Under the WSOA, the total amount allocated and charged to the Commission for the year ended December 31, 2022 was \$18,719 (2021 - \$18,569).

The key management personnel allocated by the shared services model under the WSOA, to the Commission are executive management team members of ENWIN.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

19. Related party transactions (continued):

(d) Transactions with entities under common control and parent company (continued):

WSOA (continued):

Allocated key management compensation:

	2022	2021
Allocated salaries and other short-term benefits	\$ 617	\$ 605
Post-employment benefits	15	16
	<u>\$ 632</u>	<u>\$ 621</u>

(e) Amounts due to related parties:

Accounts payable due to related parties consist of:

	2022	2021
Due to company under common control:		
Due to ENWIN Utilities Ltd.	\$ 3,308	\$ 1,834
Due to Windsor Canada Utilities Ltd.	9	-
Due to parent:		
Due to the Corporation of the City of Windsor	3,825	1,946
	<u>\$ 7,142</u>	<u>\$ 3,780</u>

The amounts due to ENWIN, WCUL and the City are due on demand and are non-interest bearing.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

19. Related party transactions (continued):

(f) Long-term borrowings:

	2022	2021
Revolving loan payable requiring interest payments only of \$2,150 until maturity on November 6, 2042. The loan is unsecured and bears interest at an effective interest rate of 4.134%.	\$ 52,000	\$ 52,000
Less: Unamortized debt issuance costs	(568)	(586)
	<u>\$ 51,432</u>	<u>\$ 51,414</u>

The revolving loan is due to Windsor Canada Utilities Ltd. ("WCUL"), a 100% owned subsidiary of the Corporation of the City of Windsor. On November 6, 2012, WCUL issued a \$103,000 debenture from which proceeds of \$52,000 were advanced to the Commission under this loan agreement. As a condition of the debentures issued by WCUL and loan to the Commission, the Commission provided a limited recourse guarantee in favour of the debenture holders in the amount of \$52,000. The Commission incurred interest expense in respect of the loan of \$2,150 (2021 - \$2,150).

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

20. Financial instruments and risk management:

The carrying values of cash and cash equivalents, investments, accounts receivable, accounts payable and accruals approximate fair values because of the short maturity of these instruments. All fair values are categorized as Level 1 in the fair value hierarchy. No transfers have occurred during the year between levels of the fair value hierarchy.

The following table illustrates the classification of the Commission's financial instruments using the fair value hierarchy as at December 31:

Assets	2022			2021		
	Level 1	Level 2	Total	Level 1	Level 2	Total
Investments	\$ -	\$ 12,272	\$ 12,272	\$ -	\$ 12,109	\$ 12,109
Investment, sinking fund	11,059	14,097	25,156	10,951	15,350	26,301
	\$ 11,059	\$ 26,369	\$ 37,428	\$ 10,951	\$ 27,459	\$ 38,410

The Commission's activities provide for a variety of financial risks, particularly credit risk, market risk, liquidity risk, currency and interest rate risk.

(i) Credit risk:

The aging of trade receivables at the reporting date was:

	2022	2021
Not past due	\$ 10,343	\$ 8,827
Past due 0 – 30 days	1,041	1,799
Past due 31 – 90 days	456	562
Greater than 90 days	425	342
	\$ 12,265	\$ 11,530

The carrying amount of the Commission's financial assets represent the maximum credit exposure.

Financial assets carry credit risk that a counter-party will fail to discharge an obligation which would result in a financial loss. Financial assets held by the Commission, such as accounts receivable, expose it to credit risk. The Commission earns its revenue from a broad base of customers located in the City of Windsor and two neighbouring municipalities. One customer accounted for 4% (2021 - 7%) of revenue. No other single customer in 2022 would account for revenue in excess of 3% of the respective reported balances.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

20. Financial instruments and risk management (continued):

(i) Credit risk (continued):

The carrying amount of accounts receivable is reduced through the use of an allowance for impairment and the amount of the related impairment loss is recognized in the statement of income and other comprehensive income. Subsequent recoveries of receivables previously provisioned are credited to the statement of income. The balance of the allowance for impairment at December 31, 2022, is \$30 (2021 - \$16). No customer accounted for greater than 10% of the accounts receivable at year end (2021 - nil customers accounted for greater than 10%).

A continuity of the allowance for impairment amount is as follows:

	2022	2021
Balance, beginning of year	\$ 16	\$ 55
Accounts receivable balance write-offs	45	25
Change in provision for doubtful accounts	(31)	(64)
Balance, end of year	\$ 30	\$ 16

The Commission's credit risk associated with accounts receivable is primarily related to payments from customers for recoverable work. At December 31, 2022, approximately \$10 (2021 - \$16) is considered 90 days past due.

Credit risk is managed through collection of security deposits from contractors. As at December 31, 2022, the Commission holds security deposits in the amount of \$316 (2021 - \$318) and is included in accounts payable on the balance sheet.

(ii) Market risk:

Market risks primarily refer to the risk of loss that results from changes in commodity prices, foreign exchange rates, and interest rates. The Commission is exposed to market risks within the investment portfolio. A portion of the portfolio is invested in equities which are subject to market volatility. For sensitivity purposes, a 1% change would result in a change of \$111 (2021 - \$110) on the balance sheet and statement of income.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

20. Financial instruments and risk management (continued):

(iii) Liquidity risk:

Liquidity risk is the risk that the Commission will not be able to meet its obligations associated with financial liabilities. The Commission monitors its liquidity risk to ensure access to sufficient funds to meet operational and investing requirements. The Commission's objective is to ensure that sufficient liquidity is on hand to meet obligations as they fall due while minimizing interest expense. The Commission has access to a line of credit and monitors cash balances to ensure that sufficient levels of liquidity are on hand to meet financial commitments as they come due.

The following are the contractual maturities of financial liabilities including estimated interest payments:

December 31, 2022	6 Months or less	6-12 Months	1-2 years	More than 2 years	Other non cash adjustments	Carrying amount
Accounts payable and accruals	\$ 5,733	\$ -	\$ -	\$ -	\$ -	\$ 5,733
Accounts payable to related parties	7,142	-	-	-	-	7,142
Customer deposits	26	26	52	225	-	329
Long-term borrowings	-	-	-	52,000	(568)	51,432
	\$ 12,901	\$ 26	\$ 52	\$ 52,225	\$ (568)	\$ 64,636

December 31, 2021	6 Months or less	6-12 Months	1-2 years	More than 2 years	Other non cash adjustments	Carrying amount
Accounts payable and accruals	\$ 6,872	\$ -	\$ -	\$ -	\$ -	\$ 6,872
Accounts payable to related parties	3,369	411	-	-	-	3,780
Customer deposits	27	27	54	260	-	368
Long-term borrowings	-	-	-	52,000	(586)	51,414
	\$ 10,268	\$ 438	\$ 54	\$ 52,260	\$ (586)	\$ 62,434

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

20. Financial instruments and risk management (continued):

(iv) Capital disclosures:

The main objectives of the Commission when managing capital are to ensure ongoing access to funding to maintain and improve the water distribution system and ensure adequate cost recovery.

The Commission's debt to equity ratio at the end of the reporting period was:

	2022	2021
Total liabilities	\$ 82,561	\$ 81,890
Total equity	350,035	328,615
Debt to equity ratio at December 31	0.24	0.25

The Commission has customary covenants typically associated with long-term debt. The Commission is in compliance with all credit agreement covenants and limitations associated with its long-term debt.

(v) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Commission is subject to variable interest rate cash flow risk with respect to its investments. The Commission has addressed this risk by entering into fixed interest rates on invested funds and debts.

(vi) Currency risk:

Currency risk is the risk that the fair value or future cash flow of a financial instrument will fluctuate due to changes in foreign exchange rates. The Commission is exposed to currency risk through its foreign currency denominated bank and investment accounts. A weakening or strengthening of the Canadian dollar can affect the cash flows. This risk is monitored by investment managers and the exposure is limited to these accounts. For sensitivity purposes, a 1% change in the Canadian dollar would result in a change of \$40 (2021 - \$74) on the balance sheet and the statement of income.

WINDSOR UTILITIES COMMISSION

Notes to the Financial Statements (continued)
(in thousands of Canadian dollars)

Year ended December 31, 2022

21. Commitments and contingencies:

Commitments

Contractual Obligations

At year end, the Commission is committed to capital projects of approximately \$2,871 (2021 - \$2,547). These capital projects continue the investment in the Commission's watermain infrastructure throughout the City of Windsor. These project contracts were awarded in 2022 and will be completed during the next reporting period.

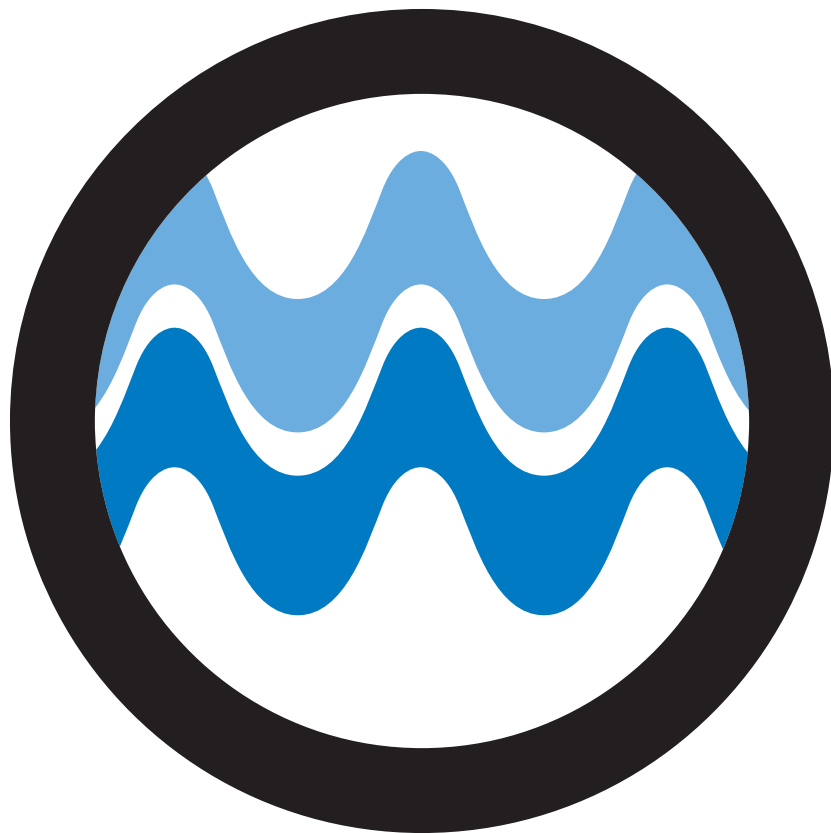
Contingencies

General

From time to time, the Commission is involved in various litigation matters arising in the ordinary course of its business. The Commission has no reason to believe that the disposition of any such current matter could reasonably be expected to have a materially adverse impact on the Commission's financial position, results of operations or its ability to carry on any of its business activities.

22. Comparative figures:

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements. As a result, certain line items have been amended in the Statement of Income and the Statement of Cash Flows and the related notes to the financial statements. There was no impact on current or prior year's net income. Comparative figures have been adjusted to conform to the current year's presentation.



UNAUDITED FINANCIAL STATEMENTS

ROSELAND GOLF AND CURLING CLUB LIMITED

DECEMBER 31, 2020

ROSELAND GOLF AND CURLING CLUB LIMITED

Balance Sheet - Unaudited

Year ended December 31, 2020 (With comparative figures from 2019)

(\$000's)

	2020	2019
	\$	\$
Assets		
Cash	(585)	(643)
Prepaid expenses	89	37
Trade and other receivables	14	22
Total Assets	(482)	(584)
Liabilities		
Due to City of Windsor	371	513
Trade and other payables	83	122
Total Liabilities	454	635
Accumulated Surplus (Deficit) [note 5]	(936)	(1,219)

The accompanying notes are an integral part of these financial statements.

ROSELAND GOLF AND CURLING CLUB LIMITED
Income Statement and Accumulated Deficit - Unaudited
Year ended December 31, 2020
(\$000's)

	2020	2019
	\$	\$
Revenues		
User Fees	1,168	1,290
Rental Income	265	230
Food and Beverage	285	697
Other	27	3
Covid Relief Funding	476	-
Total Revenues	2,221	2,220
Expenses		
Golf and Greenskeeping	1,210	1,255
Roseland Curling	70	147
Roseland Clubhouse	477	1,033
Admin Payment to City of Windsor	65	65
Contribution to City of Windsor	100	100
Reserves and Projects	16	12
Total Expenses	1,938	2,612
Annual Profit/(Deficit)	283	(392)
Accumulated deficit, beginning of year	(1,219)	(827)
Accumulated deficit, at end of year	(936)	(1,219)

ROSELAND GOLF AND CURLING CLUB LIMITED

Notes to Financial Statements - Unaudited

Year ended December 31, 2020

(\$000's)

1. Reporting entity

These financial statements reflect the assets, liabilities, accumulated deficit, revenues and expenses of Roseland Golf and Curling Club Limited, including current operations, reserve fund, and amounts due to the City of Windsor for various unfinanced capital projects.

2. Purpose

These financial statements are unaudited and intended solely for the internal use of the Board of Roseland Golf and Curling Club Limited.

3. Basis of accounting

These financial statements have been prepared based on a modified accrual method, which is consistent with the method used for budget purposes, and have not been prepared in accordance with Public Sector Accounting Board (PSAB) standards.

Roseland Golf and Curling Club Limited financial activity is included within the consolidated financial statements of the City of Windsor, which are fully compliant with PSAB requirements and annually audited by the City's external auditor.

4. Transfers

Transfers within the reporting entity have been eliminated, while transfers to other City of Windsor funds are recorded as expenses.

5. Accumulated deficit

Accumulated deficit consists of the following:

	2020	2019
Reserve fund	(565)	(706)
Maintenance building project	(371)	(513)
Accumulated deficit	(936)	(1,219)

6. Segmented Information

The Income Statement and Accumulated Deficit reflects the Revenues, Expenses and Annual Surplus (Deficit) for the following key areas of the operation.

	Little River 2020	Roseland 2020	Total 2020
Revenue	-	2,221	2,221
Less: Expenses (including allocation of Admin)	161	1,761	1,922
Less: Expenses Reserve and Project			16
Profit/(Deficit)	(161)	460	283

LEVEL A

UNIT 1 - (COMMERCIAL)

UNITS 1 to 4, (incl.) (RESIDENTIAL) LEVEL 2

UNITS 1 to 4, (incl.) (RESIDENTIAL) LEVEL 3

UNITS 1 to 4, (incl.) (RESIDENTIAL) LEVEL 4

LEVEL 5 (ROOF)

EAST ELEVATION

NORTH ELEVATION

4.27m WIDE ALLEY REGISTERED

LOT 247

LOT 248

LOT 249

LOT 250

LOT 251

LOT 253

LOT 254

LOT 360

LOT 360A

ALLEY (DEDICATED BY REGISTERED PLAN 360)

MARENQUETTE AVENUE (DEDICATED BY REGISTERED PLAN 360)

ERIE STREET (DEDICATED BY REGISTERED PLAN 360)

PLAN 12R-XXXX PART 1

LEGEND AND NOTES

1. THE PLAN IS A DRAFT PLAN AND IS NOT TO BE CONSIDERED AS A FINAL PLAN. IT IS SUBJECT TO CHANGE WITHOUT NOTICE.

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PLAN OF CONDOMINIUM

APPLICANT: 781 ERIE INC. (RANDY SACCUCCI)
 ADDRESS: 781 ERIE STREET EAST

SCALE: N.T.S.
 DATE: MAR. 2023
 FILE NO: CDM-001/23-1

VERHAEGEN SURVEYING
 A DIVISION OF J.D. BANKS LTD.
 1-888-888-8888
 1150 SHEPPARD AVENUE EAST, SUITE 100
 SCARBOROUGH, ONTARIO M1B 4Y1
 CANADA

OWNER'S AUTHORIZATION

I, **RANDY SACCUCCI**, owner of the above described property, do hereby authorize the filing of this draft plan for the purposes stated herein.

781 ERIE INC.

INTEGRATION DATA

OWNER'S NAME	ADDRESS	PHONE	EMAIL
781 ERIE INC.	781 ERIE STREET EAST	(416) 291-1111	randy@781erie.com

OWNER'S CERTIFICATE

I, the undersigned, being the owner of the above described property, do hereby certify that the information contained herein is true and correct to the best of my knowledge and belief, and that I am not aware of any facts or circumstances which would render the information contained herein false or misleading in any material particular.

DATE: 15, 2023

BY: RANDY SACCUCCI

FOR: 781 ERIE INC.

PREPARED BY: J.D. BANKS LTD.

DATE: 15, 2023

BY: J.D. BANKS

PROPOSED PLAN NO.: 12R-XXXX

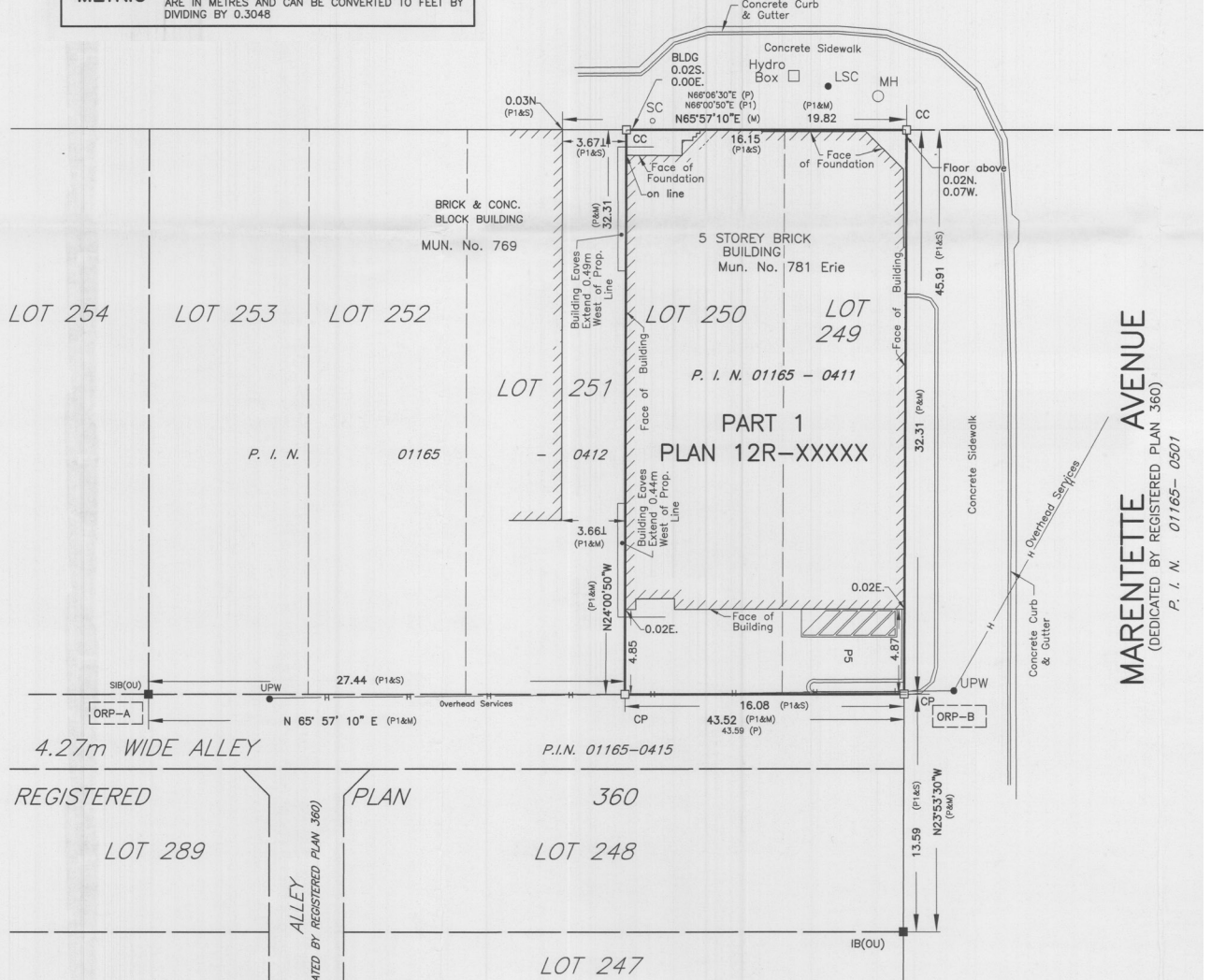
DATE OF DEPOSIT: 15, 2023



"METRIC" DISTANCES AND COORDINATES SHOWN ON THIS PLAN ARE IN METRES AND CAN BE CONVERTED TO FEET BY DIVIDING BY 0.3048

ERIE STREET
(DEDICATED BY REGISTERED PLAN 360)

P. I. N. 01154 - 0327



MARENTELETTE AVENUE
(DEDICATED BY REGISTERED PLAN 360)
P. I. N. 01165-0507

PLAN OF CONDOMINIUM SITE PLAN

APPLICANT: 781 ERIE INC. (RANDY SACCUCCI)

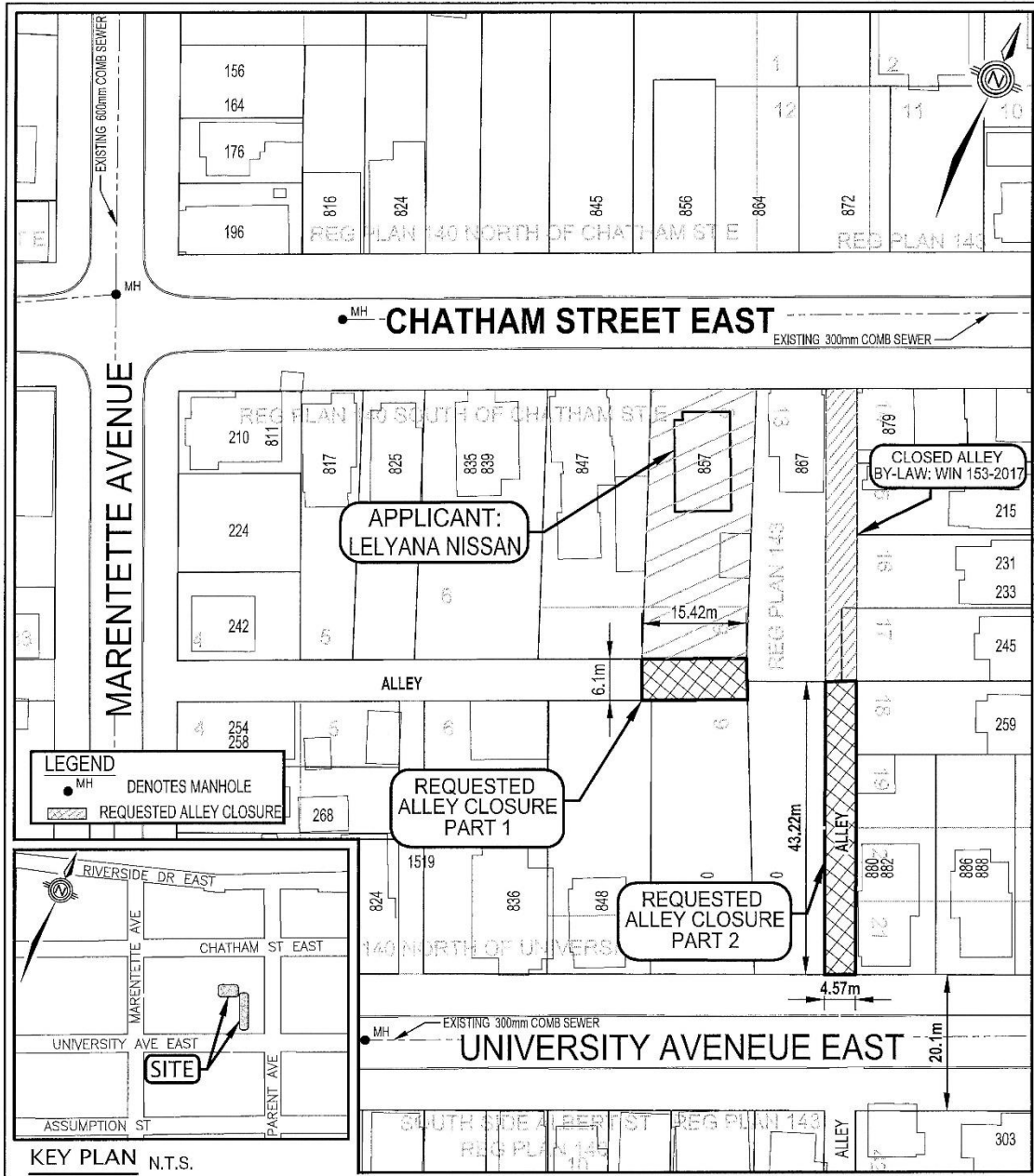
ADDRESS: 781 ERIE STREET EAST

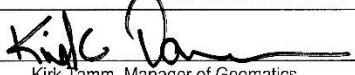
SCALE: N.T.S.

DATE: MAR. 2023

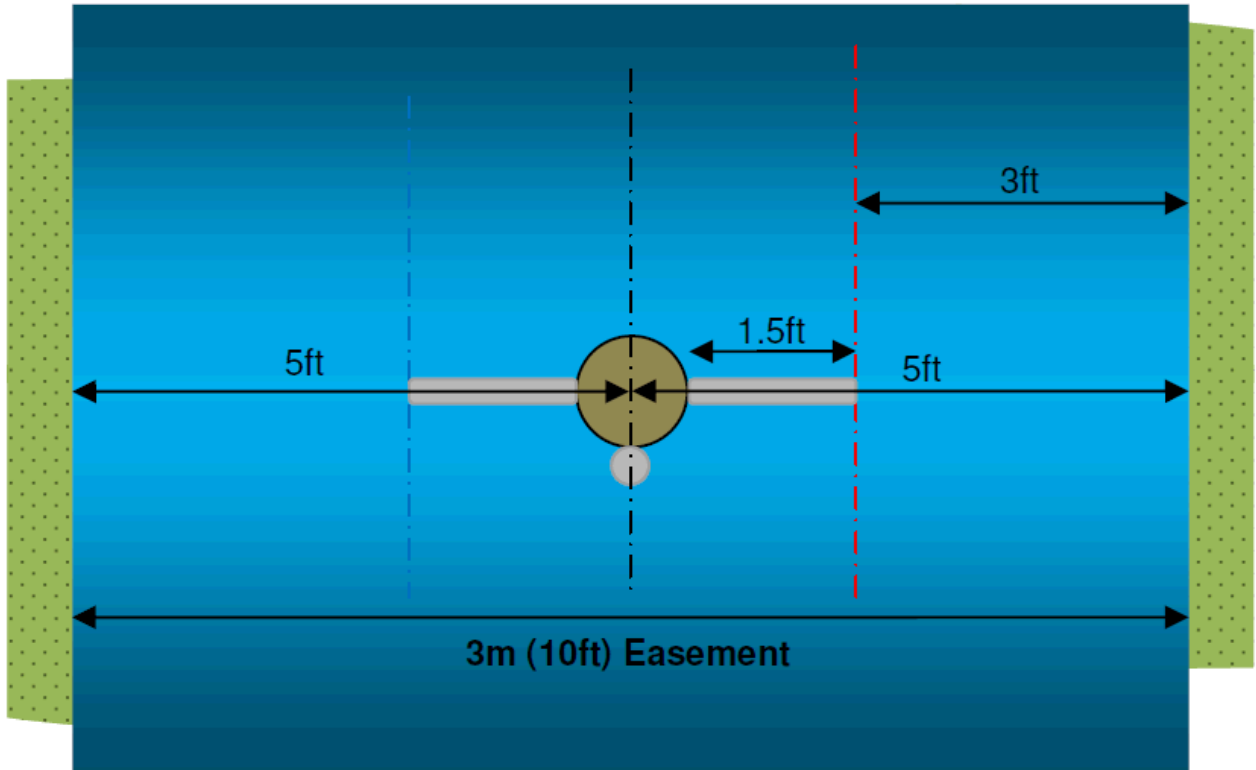
FILE NO: CDM-001/23-2

APPENDIX "A"
Drawing No. CC-1803

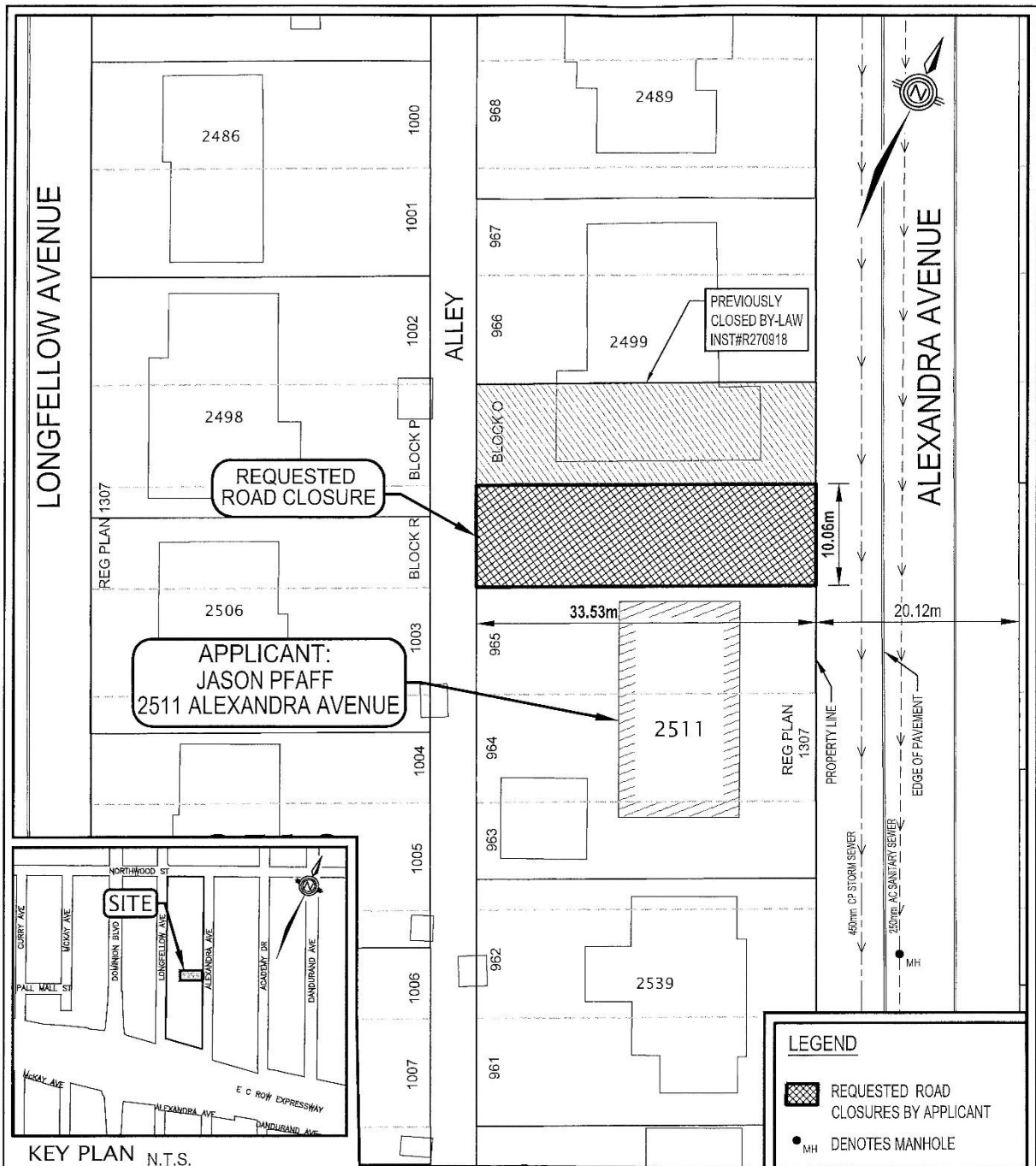


THE CORPORATION OF THE CITY OF WINDSOR - ENGINEERING DEPARTMENT Proposed Closure of a Portion of the NorthSouth & EastWest Alleys Abutting 857 Chatham East And Between University Avenue East And Chatham Street East				
 Kirk Tamm, Manager of Geomatics	SCALE: 1:750 DWN BY: JH	DATE: NOV 2021 CHKD BY: PJU / JC/GP	REVISED: REVISION NO.:	DWG. NO. CC-1803

APPENDIX "F"
EnWin Utilities Ltd. Aboveground Hydro Easement Diagram

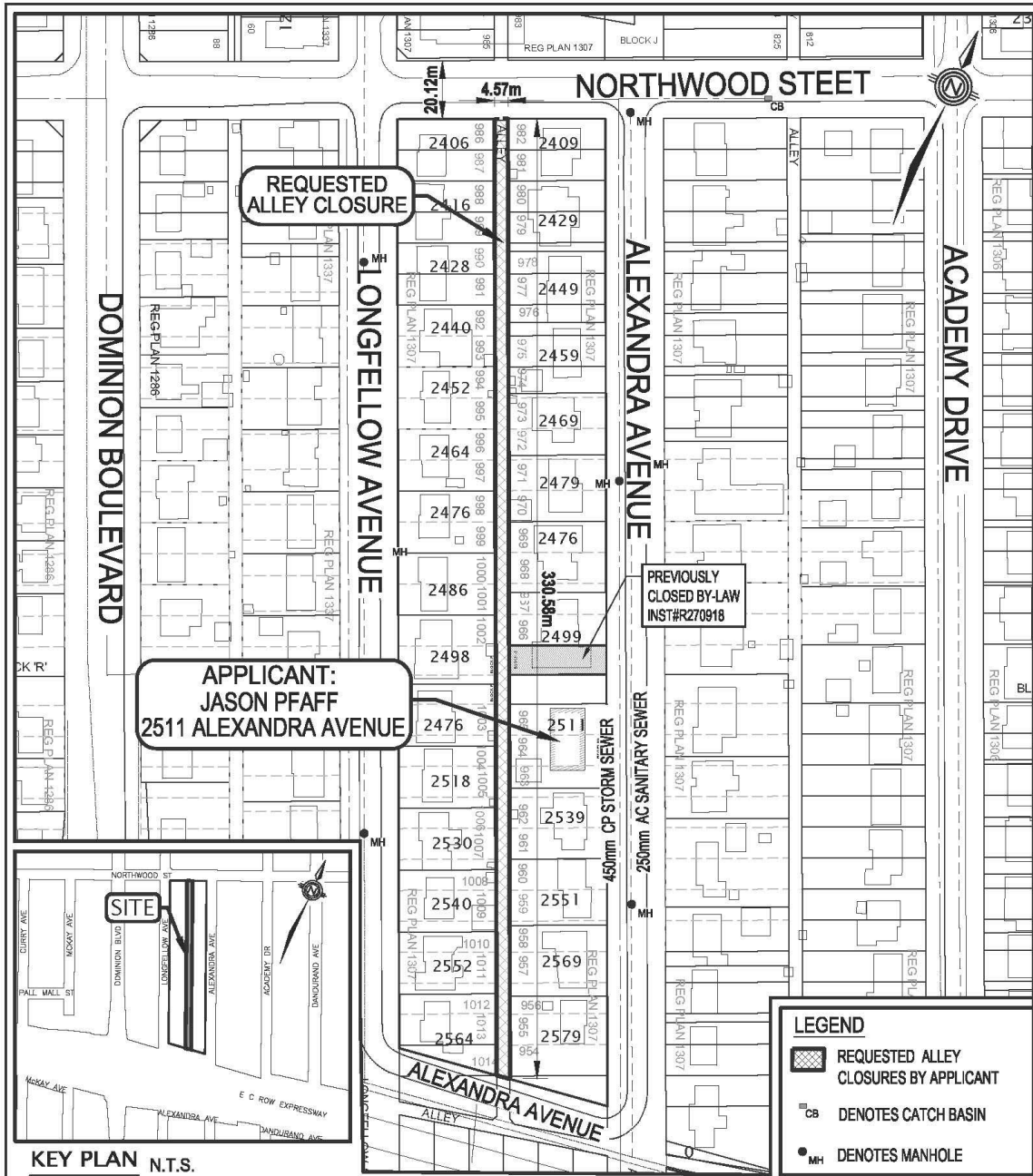


APPENDIX "A"
Drawing No. CC-1799



THE CORPORATION OF THE CITY OF WINDSOR - ENGINEERING DEPARTMENT Proposed Closure of the East / West remaining portion of Pall Mall Street North of 2511 Alexandra Avenue			
 Kirk Tamm, Manager of Geomatics	SCALE: 1:500	DATE: SEP 2021	REVISED:
	DWN BY: A.C	CHKD BY: PJU / CA / AP	REVISION NO.:
			DWG. NO. CC-1799

APPENDIX "B"
Drawing No. CC-1823



<p>THE CORPORATION OF THE CITY OF WINDSOR - ENGINEERING DEPARTMENT</p> <p>Proposed Closure of The North/South Alley between Longfellow Avenue To Alexandra Avenue and from Northwood Street to Alexandra Avenue</p>			
<p><i>Kirk Tamm</i> Kirk Tamm, Manager of Geomatics</p>	SCALE: 1:1750	DATE: MARCH 2023	REVISED:
	DWN BY: UT	CHKD BY: PJU / MM	REVISION NO.:
			<p>DWG. NO. CC-1823</p>

REPORT NO. 1
of the
CITY HALL SQUARE PLAZA PROJECT STEERING COMMITTEE
Meeting held April 21, 2023

Present: Councillor Renaldo Agostino
Councillor Angelo Marignani
Councillor Jim Morrison

The City Hall Square Plaza Project Steering Committee submits the following recommendations:

Moved by Councillor Jim Morrison, seconded by Councillor Angelo Marignani,

- I. THAT the Steering Committee **RECEIVE** for information the “WEC Project Report” completed by FORREC;
- II. THAT the Steering Committee **APPROVE** the adoption of the concept design “Light the Path,” (Appendix A) as the City Hall Square Plaza and Civic Esplanade preferred conceptual design;
- III. That the Steering Committee **RECEIVE** for information the concept designs (Appendix A – Section 4&5) for crossing Riverside Drive at the foot of the Civic Esplanade;
- IV. THAT the Steering Committee **RECEIVE** for information the Phasing and Implementation Plan (Appendix C) for information;
- V. THAT the Steering Committee **RECEIVE** for information the project financial summary for the City Hall Square Plaza and Civic Esplanade (Appendix C) dated April 7, 2023; and
- VI. That the Steering Committee **RECEIVE** for information the “What We Heard Report” (Appendix B) submitted by Gloss Arch + Eng and FORREC.

Carried.

NOTE: The report of the Project Manager dated April 21, 2023 entitled “City Hall Square Plaza and Civic Esplanade Project” is **attached**.

Chair

Committee Coordinator

Subject: City Hall Square Plaza and Civic Esplanade Project

Reference:

Date to Committee: April 21, 2023:

Author: Stefan Fediuk

Landscape Architect / Sr. Urban Designer (A)

519-255-6543 ext.6025

Report Date: April 13, 2023

Clerk's File #:

To: Steering Committee – City Hall Square Plaza and Civic Esplanade

Recommendation:

- I. THAT the Steering Committee **RECEIVE** for information the “WEC Project Report” completed by FORREC;
- II. THAT the Steering Committee **APPROVE** the adoption of the concept design “Light the Path,” (Appendix A) as the City Hall Square Plaza and Civic Esplanade preferred conceptual design;
- III. That the Steering Committee **RECEIVE** for information the concept designs (Appendix A – Section 4&5) for crossing Riverside Drive at the foot of the Civic Esplanade;
- IV. THAT the Steering Committee **RECEIVE** for information the Phasing and Implementation Plan (Appendix C) for information;
- V. THAT the Steering Committee **RECEIVE** for information the project financial summary for the City Hall Square Plaza and Civic Esplanade (Appendix C) dated April 7, 2023; and
- VI. That the Steering Committee **RECEIVE** for information the “What We Heard Report” (Appendix B) submitted by Gloss Arch + Eng and FORREC.

Executive Summary:

N/A

Background:

On March 8, 1993, Council adopted the Civic Square Urban Design Study and Master Plan which set the physical and planning framework for the coordinated development of the “Civic Square” area of downtown. It envisioned the Civic Square developing over time as a unified governmental precinct (i.e. a campus) that acknowledged the rich context of the past and present conditions.

On January 20, 2014, City Council received a report for the development of a New City Hall Facility. (Report 16526) The report outlined the New City Hall Project and provided approval and direction. CR2012014. Moriyamma & Teshima Architects were hired to do the building design and accordingly a high level organizational concept was provided to the architect which incorporated the direction established by the Civic Square Urban Design Study and Master Plan and subsequent investments.

Council Resolution CR 422/2020 approved a budget of \$550,000 (plus applicable taxes) for the completion of **Phase 1 – Programming and Conceptual Design for the City Hall Square Plaza and Civic Esplanade.**

The first phase included providing a review and developing the direction for the Civic Esplanade, as well as detailed conceptual designs for City Hall Square Plaza. The City Hall Square Plaza is the area directly North of 350 City Hall. The Civic Esplanade is the linear park that connects the City Hall to Riverside Drive, and includes Charles Clarke Square, the area between the Police Station and the Casino, as well as the location known as the Civic Green, which extends between Pitt St. and Riverside Drive.

The stakeholder/public engagements helped shape and inform the project and help define the overall project program, and conceptual designs. The Planning Department is the project lead during the first phase and has been supported by Corporate Projects. The scope of Phase 1 includes:

- City Hall Square Plaza (CHSP) and Civic Esplanade (CE), from 350 City Hall and connecting to the riverfront;
- Evaluation of the existing conditions and previous master plans/studies;
- Public consultation and stakeholder engagements;
- Developing the CHSP & CE Project Programme;
- Updating the conceptual design for the length of the Civic Esplanade, with particular attention given to the impacts that the project will have on Charles Clark Square, and;
- Develop conceptual designs for the City Hall Square Plaza;
- Provide design options for Crossing Riverside Drive as per Council Direction **CR 475/2021**; and
- Provide a Design for new Councillor Parking and design for City Hall Square South.

FORREC and their team were awarded *RFP 59-20 Design Services for the Civic Esplanade and City Hall Square Phase 1.*

The design team has been working diligently with City staff and a broad range of external stakeholders to develop, analyze the existing conditions, review relevant historical documents, analyze similar projects in scopes, benchmark their findings through precedent studies, provide programme direction and develop a conceptual narrative that is Windsor specific and context appropriate.

The “WEC Report” outlines these efforts and includes:

- 1) **Project Brief** – outlining the History of the Site, the previous Urban Design Study, the New City Hall, and the project limits. (Appendix D – Part 1)
- 2) **Programming** – This section identifies the programme elements that were adopted for the project as part of the ICIP Grant application. It also identifies programme elements that were suggested through stakeholder engagements and a scale study of major programming elements. (appendix D – Part 2)
- 3) **Benchmarking Documents** – outlining precedent studies of comparable civic spaces from around Canada and the United States. It also analyzes existing street design from an experiential perspective. (Appendix D – Part 3)
- 4) **Site Analysis** – defines the current urban fabric, site features, infrastructure and pedestrian and vehicular circulation patterns, environmental conditions and microclimate studies, site features as well commemorative and public art, and significant view corridors. (Appendix D – Part 4)
- 5) **Swot Analysis** – Identifying the sites Strengths, Weaknesses, Opportunities and Threats. (Appendix D – Part 5)
- 6) **Overall Master Plan** - provides a framework for development of the five Segments of the Windsor Civic Esplanade and City Hall as well as two options for crossing Riverside Drive from the Esplanade to the Central Riverfront Lands (Appendix A)

Discussion:

The Planning Department acted as project lead during the first phase of the project with support from Corporate Projects. This report is to provide City Council with the proposed concept and discuss the various components of City Hall Square Plaza and Civic Esplanade.

Based on the early consultations with both civic staff and public stakeholders, FORREC prepared three concept options (Appendix A –Part 2) which included:

- **Option 1: River Flow** – Water flow is elemental to the historical origins of communities; especially for the City of Windsor. Modelling the flow of crowd movement, the people centric design offers flexible programmatic experiences in a variety of urban scales that encourage enthusiastic exploration.

- **Option 2: Matrix Garden** – Conceptually, the Matrix looks to the larger context to consider the civic precinct as a civic park, rather than strictly confined by the axial orientation of the Esplanade. Program, activities, stories and art are woven throughout a hierarchy of paths, which tell the story of the land through the people, flora, fauna, ecology and innovation. A focus on tree planting and vegetated roofs enlarges the urban forest, providing shade, wind protection, promoting biodiversity and reducing stormwater run-off to reduce flooding.
- **Preferred Option 3: Light the Path** – Through time in this sentient space, pulsating pathways overlap to gather in shared spaces, defining the communal identity of this truly living place. Includes two gathering plazas with an ice rink in winter and a large splash pad in the summer..

Preferred Civic Esplanade Design Option “Light the Path”

The proposed “**Light The Path**” Concept for the Civic Esplanade and the City Hall Plaza (Appendix A- Part 3) illuminate these strategies by bringing the local stories to light, through the design, while incorporating open spaces and beacons along the path to create an invigorating, informative and exciting civic public realm. Developed along five segments the esplanade allows people to move freely along a meandering north-south access between City Hall and Rotary Plaza at the Riverfront.

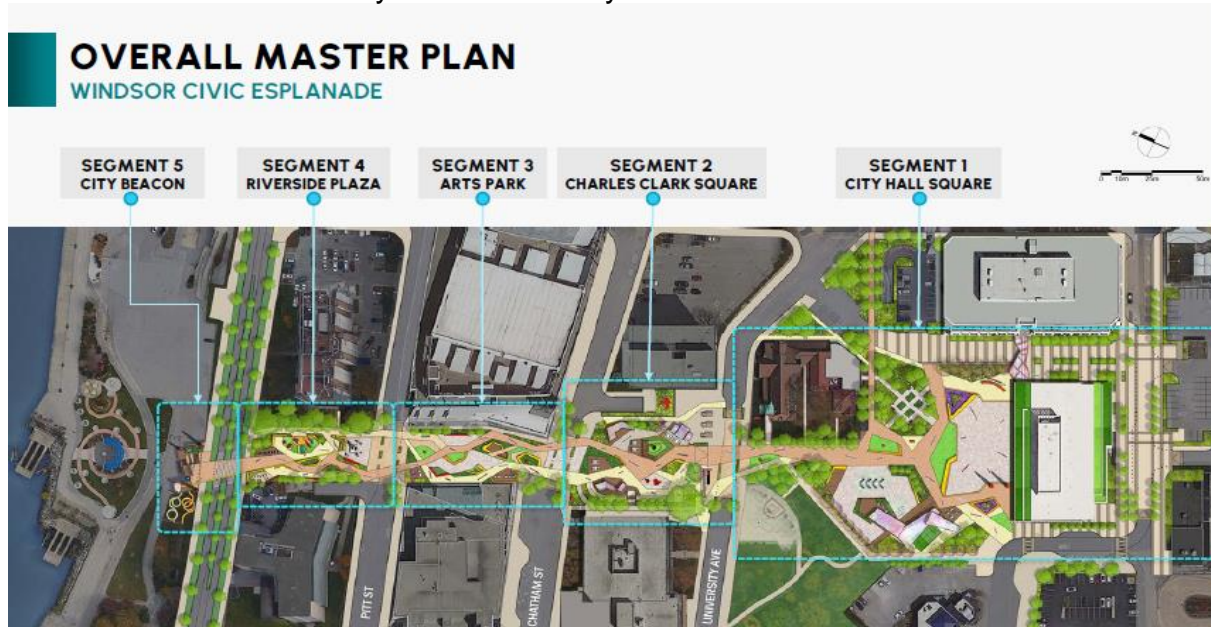


Figure 1: Overall Master Plan

The concept incorporates; inspired lighting, engaging seating opportunities and gathering spaces, interactive art and water features, and entertaining venues for all demographics of the community.

Segment 1 City Hall Square

City Hall Square is the heart of the Civic Esplanade, and forms the keynote element of the Master Plan. A new type of civic space, it brings together the bold and nuanced ideas that distinguish the sequence of spaces leading from the Riverfront to City Hall.

The primary elements of the plan continue to “light the path” of history, culture and ideas that distinguish Windsor’s past, present and future through a variety of Sentinel Moments and an all new “Windsor Beacon”.

In the forecourt of City Hall, the outline of the former military barracks and Black Refugee housing continue the story of the Underground Railroad on the site while providing event space. An adjacent space features an interactive water feature with cooling jets, misting towers and a variety of seating. A new building, the Windsor Beacon, holds F&B vendors, a pavilion for exhibits and operational spaces. A new gateway, relocated Francophone moment and media screen engage visitors and enliven the experience.



Figure 3: City Hall Plaza Aerial View



Figure 2: City Hall Plaza Perspective

Key to the success of City Hall Square is the relocation of the Charles Clark Square ice rink. A temporary feature operating during the winter months, the new rink takes advantages of significant advances in ice and rink technology and construction in recent years.

The rink will be in the form of a skate trail, with a center island to discourage hockey and allow for seasonal displays. Portable curbs are frozen in place for stability and fully accommodate a Zamboni. The curbs are stored in the nearby pavilion, along with the Zamboni. Freezing mechanism/rink pipes are encased in concrete below the paving and are indistinguishable during the summer months.



Figure 4: City Hall Plaza Winter Perspective with Temporary Ice Rink

The team explored a variety of alternatives for the rink location and configuration following City input and feedback. The final approved configuration of the ice rink is a linear oval, standard size as directed by the City.

Segment 2 Charles Clarke Square

Charles Clark Square responds to the highly important priority of a flexible space for larger gatherings that also serves the community, nearby office workers and City staff, and residents. Like in Arts Park, paving patterns form creative geometric plazas and spaces that function as outdoor rooms, and can combine to host events. A stage with canopy and tiered planter invite performances while providing sheltered seating.



Figure 5: Aerial View of Segment 2 Charles Clarke Square

A food truck area features covered seating and café tables. Outdoor workspaces with solar canopies serve employees, entrepreneurs and students alike. The existing distinctive seating walls have been preserved to maintain a connection between the old and new, including new and existing monuments, signage and public art as Sentinels within the space.

Segment 3 Arts Park

Referred to as “Arts Park, Segment 3 offers a series of flexible spaces which can be used individually to display permanent or evolving art installations, or combine to serve medium or even larger gatherings and performance. The spaces, paths and plazas are creating by paving colors and patterns with a variety of textures that define spaces without presenting barriers to larger group events. Even the level “turf panels” serve this function, creating green spaces for relaxation that can easily be used as seating for gatherings.



Figure 6: Segment 3 - Sculptural Seating



Figure 7: Segment 3 - Interactive Multimedia Wall

Sculptural seating walls provide a variety of options for sitting, lounging and contemplation, allowing individual enjoyment while inviting socialization and interaction. Interactive signage creates Sentinel Moments, conveying information on the Windsor art scene, history and events. An interactive multimedia wall allows visitors to create their own collaborative art mural, with each individual creating a part of an overall image.

Segment 4 & 5 Riverside Plaza & Crossing at Riverside Drive

The Central Riverfront Implementation Plan established several “Beacons” –small buildings crafted to celebrate key moments along the Riverwalk. One of the most important was the City Beacon -a new bridge crossing at Riverside Drive and the Esplanade.

While several of the Beacons have been constructed and are in use, the City Beacon has awaited the development of the Esplanade Master Plan. The two options in the Light the Path concept create a new City Beacon as a bridge and as a grade-level crossing, with a dramatic overlook that enjoys the spectacular view of the river and Detroit skyline.

The streetscape enhancements provide an optimal environment for either an at-grade, regulated crossing or a pedestrian bridge. Both options have been explored in this study.

This segment of the Esplanade begins and ends with a celebration of the remarkable history of the Underground Railroad on the site. Twin monuments in Windsor and Detroit, the Tower of Freedom and Gateway to Freedom, tell the harrowing stories of Black Freedom Seekers who came to Canada escaping slavery in the US. The two monuments are connected by an invisible line established at the time of construction by global coordinates. This line is “brought to light” extending from the Tower of Freedom to an overlook pointing directly toward the Gateway monument on the Detroit side. Telescopic viewers and interpretive signage allow visitors to see and understand the Detroit monument and the close relationship between the two cities. This layout is one of the important storytelling moments that create “Sentinels” –moments in time where



Figure 8: Riverside Drive at Grade Crossing Option

visitors can experience new ideas, understanding and knowledge of the history and culture of Windsor and the site.

The surrounding plaza provides flexible gathering space and seating for ceremonies and contemplation, with sculptural play elements to serve the families living nearby. Café tables and graffiti / mural walls provide opportunities for community

expression and storytelling.

At Riverside Drive, a raised, signalized crossing extends the plaza toward the River, creating a safer crossing experience. A tiered overlook reflects the former design of the “City Beacon”, imagined in the Riverfront Master Plan but never



Figure 9: Riverside Dr Bridge Crossing Option

constructed. A series of grand stairways create amphitheatre-like seating to enjoy views of the River and Detroit skyline. Glowing LED towers with cables appear to support the structure, while announcing the gateway to the Esplanade. A glass elevator creates access from the Riverwalk to the street level.

Inspired by a suggestion from City of Windsor staff, spiral slides provide a fun alternative route from the overlook to the river below. An additional Sentinel Moment referred to as “HELLO”, is imagined as an interactive media screen where visitors on both sides of the river can see each other, wave and take group selfies, celebrating the friendship between the two countries and cities. (see Segment 4&5 of Appendix A Part 3 - Preferred Option)

Preliminary Phases:

Phase 1) Segment 1 Complete Build out of City Hall Plaza with Pavilion building
Ice Rink Note* - In addition and exclusive of this estimate, through CR98/2022, the City has retained a MJMA Architects Ltd. under a separate contract to provide schematic design, engineering and architectural work as well as contract administration separately for the Ice Rink to be designed and installed based on the direction of WEC&CHP proposal from FORREC.

Phase 2) Segment 2 – Charles Clarke Square rebuild

Phase 3) Segment 3 – Art Space between the Police Station and the Casino

Phase 4) Segments 4 & 5 and Crossing at Riverside Drive

- a. **Option 1: Grade Crossing**
- b. **Option 2: Bridge Crossing**

Phase 5) Shared Streets - Including University Avenue, Chatham Street, Pitt Street, Extension of Plaza between 350 and 400 City Hall Square, Construction of Councillor Parking lot at 185 City Hall Square South and raised Road along City Hall Square South. The Class D Estimated represents a total built out cost is dependant on the Riverside Drive crossing option that Council recommends.

Risk Analysis:

A detailed risk analysis has been completed as part of the Project Charter and was adopted by Council Resolution CR 422/2021.

The project estimate provided by FORREC has provided a pricing contingency allowance in the cost estimate, however these prices are based on August 2022 pricing. Due to COVID-19 and a fluctuating constructions cost, the sub-consultants has identified a disclaimer to the accuracy of this Class D estimate, as well as cost exclusions including:

- Professional Fees & Soft Costs
- Property Acquisitions
- Property Tax
- Legal Fees
- Survey Costs
- Risk Assessment / Risk Management Cost
- RFQ/RFP Costs
- Financing Costs
- Investigations & Studies Costs
- Client management & overhead costs
- Utility connection charges/fees
- Project risks contingency
- Building permit cost
- Premium Costs / Out of Hours Working / Overtime Cost
- Building Demolition, Hazardous material abatement, abnormal or contaminated soil conditions, phasing,
- moving costs or projected escalation to time of tender.

To proceed further with the design and construction of the Ice Rink CR98/2022, an approved master plan for City Hall Plaza would be necessary. Any delay in that approval, would likely result in the delay of the new ice rink being ready for the projected opening in December 2024.

The original dates for the master plan to be made public were anticipated for early 2022. Due to the COVID Epidemic, along with staffing changes, that date was pushed back to 2023. The stakeholders consulted have been patiently anticipating a masterplan for the Civic Esplanade and City Hall Plaza to be approved. Further delays could result in a reduction of community support, as well as further escalation in the anticipated costs.

Given the execution of this plan will span several years, approval of this master plan will still allow for further adaptation and flexibility of the ideas at the detail level. Site-specific amendments or changes over time to accommodate changing needs are anticipated, but as this is a high-level master-plan the built-in flexibility in the design can adapt to those changing needs into the future. Similarly, the budget presented is provided as a high-level budget for Council to consider in future budget deliberations.

Financial Matters:

A Class D Estimate was prepared by Marshal & Murray as sub-consultants to FORREC based August 2022 dollars on the proposed master plan prepared by FORREC. The procurement method recommends lump sum fixed price bid proposals from approximately 3-6 general contractors when Requests for Tenders are performed. (Appendix "C")

Council previously approved a total of \$10.3 million for projects included in this umbrella of work. In addition, Council recently approved \$6.1 million in 2023 funding as part of the 2023 Capital Budget for work included as part of the broader Central Riverfront Improvement Plan & Civic Esplanade / Plaza project, PFO-003-15. A further \$21million was approved in principle for the 2024-2032 funding years.

These estimates are provided for conceptual planning. Current economic conditions have caused an extraordinary increase in inflation. As previously reported to City Council, capital projects, have been experiencing a significant increase in construction costs. The Construction Price Index for 2022 was 17%, with many City projects exceeding this inflationary index. Each project component would be brought to council with updated cost estimates at time of approval.

Consultations:

Further to the “WEC Report” summary, the full “What We Heard” (Appendix B) has been attached for reference. The “What We Heard” report documents everything heard from the community through the course of the public engagement process for the City Hall Square Plaza and Civic Esplanade project.

The feedback has been used to direct the design of the project and help weigh priorities as the design has developed. Staff from Glos Arch + Eng and FORREC met with various departments of the City of Windsor, as well as community stakeholder groups to gather information critical to the project’s design. The list below comprises the engagement activities:

1) Online Engagement

www.windsorcivicesplanade.ca

Website acts as a one-stop portal for all project information, updates, and engagement tools for the life of the project.

Engagement Tools:

- Interactive Map (62)
- Idea-Sharing Bulletin Board (43)
- Survey #1 (313)
- Email registration for updates

2) Project Awareness Campaign

3) Focus Groups (Internal) (6)

4) Focus Groups (External) (14)

The focus group discussions were held over the course of a few months in the form of virtual meetings. Given the limited ability of virtual meetings to engage large groups of participants in a meaningful way, the meetings were held with individual groups which allowed the conversations to be focused and topical.

The feedback from the meetings and online engagement tools have been extensive. There were more than 20 focused virtual online meetings held with internal and external stakeholders. The online “Idea Sharing” tool received 43 unique ideas generated from the community. The online survey was comprised of 24 question and had 313 responses. Further to that, the online “Interactive Mapping” tool invited participants to

add geo-located pins to a map of the site to highlight new ideas, point out what is currently working and also where problems currently exist.

Detailed documentation of the data collected is outlined in the “What We Heard” report (Appendix B) and all the collected data has been attached.

Planning Act Matters:

N/A

Conclusion:

The proposed concept for the Civic Esplanade and City Hall Plaza “Light the Path” prepared by FORREC is a result of interdepartmental collaboration, stakeholder and public consultation. The proposed design of the Civic Esplanade not only connects City Hall Plaza to the Windsor Riverfront but also the connection between Windsor (Canada) and Detroit (USA) demonstrates the long-standing socio-economic relationship between the two cities, as well as their respective countries. The concept based along the theme of the Underground Railway, strengthens that connection while also illuminating a much-overlooked historical aspect of the City of Windsor’s development.

The concept sets the framework for future development of the spaces along City Hall Square Plaza and the Civic Esplanade, by providing context, points of interest and objectives for community interaction, pedestrian movement and important civic public realm activity areas, such as; sitting and gathering areas, ice rink and water features, along with contemporary interactive media opportunities.

As in any other large-scale multi year project of this nature, the approval of the concept design , which is being sought via this council report still allows for further adaptation and flexibility over time to the ideas and the more detailed elements as presented in the plan. . Site-specific amendments or changes may be necessary over time in order to accommodate changing needs. Approval of this framework will allow for individual projects found in the Masterplan to move forward to the next steps for program development and eventually implementation.

It is the opinion of the Executive Committee for the City Hall Square Plaza and Civic Esplanade Project that the concept represents an appropriate design solution by which Council can be proud of and develop a municipal public realm where citizens and visitor of Windsor can experience the Corporate Vision of “Work, Live and Play”.

Approvals:

Please send copy of Approval via e-mail to clerks

c/o: **Karen Kadour** kkadour@citywindsor.ca

Stefan Fediuk
Sr. Urban Designer (A)

Thom Hunt
City Planner

Ray Mensour
Commissioner – Community Services

Jelena Payne
Commissioner – Economic
Development & Innovation

Joe Mancina
Chief Financial Officer

Notifications:

Name	Address	Email

Appendices: Available on I: Drive due to size limitations

[I:\City Hall Square and Civic Esplanade- Steering Committee Report \(April 21-2023\)\Appendices](I:\City Hall Square and Civic Esplanade- Steering Committee Report (April 21-2023)\Appendices)

Appendix A - WEC Project Report

Part 1 - Site History and Story

Part 2 - Initial Concept Plan Options

Part 3 - Preferred Option

Appendix B - What We Heard Report

Appendix C – Class D Estimate

Appendix D – Background Studies

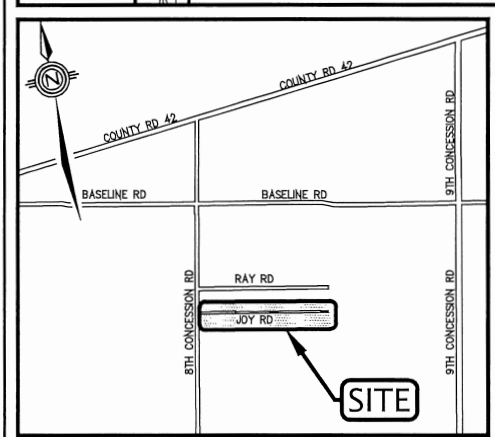
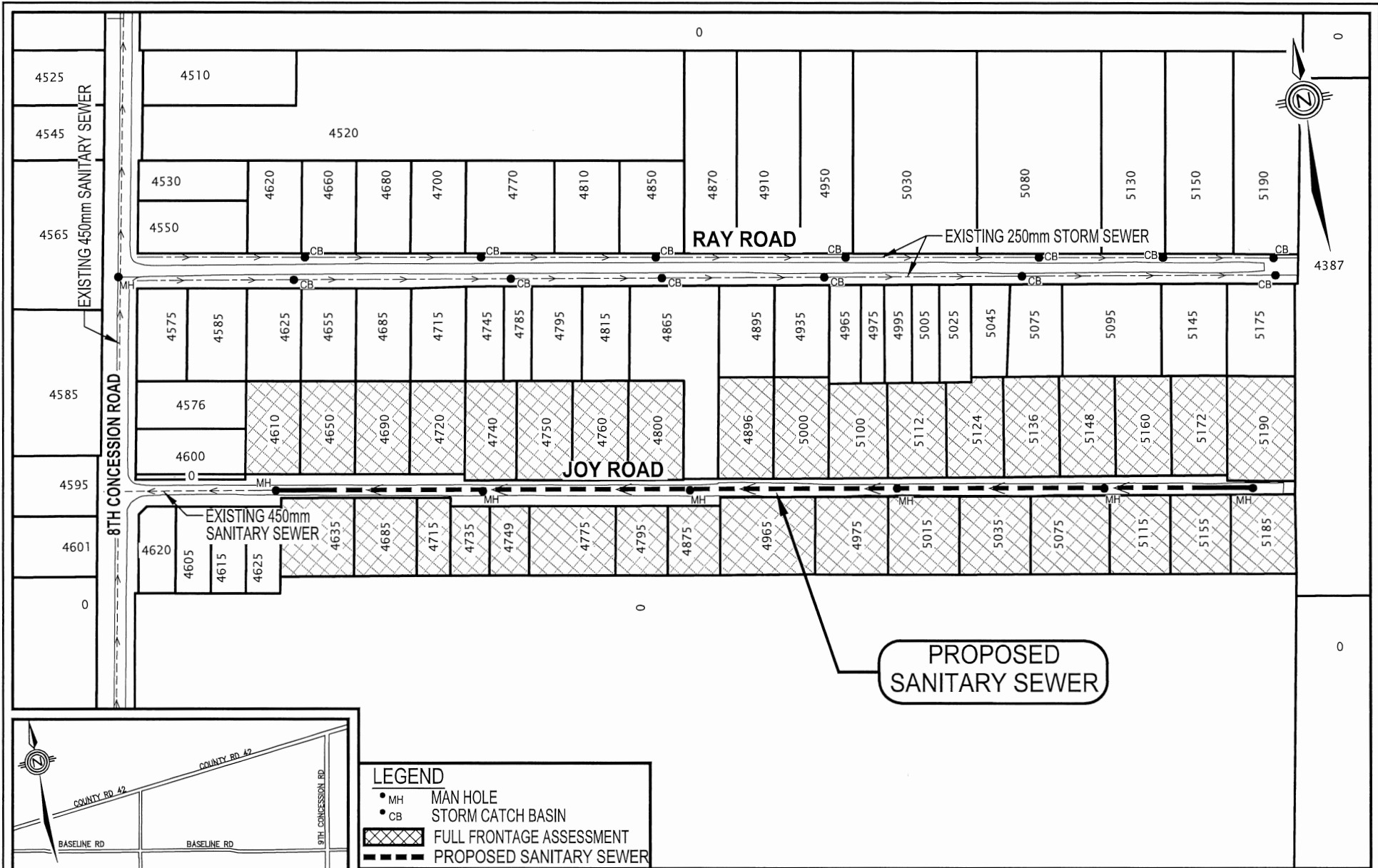
Part 1 – Project Brief –History and Background

Part 2 – Programme – Park Features & Amenities

Part 3 – Benchmarking Study

Part 4 – Site Analysis

Part 5 – SWOT Analysis

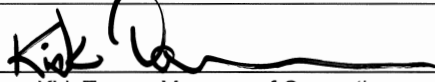


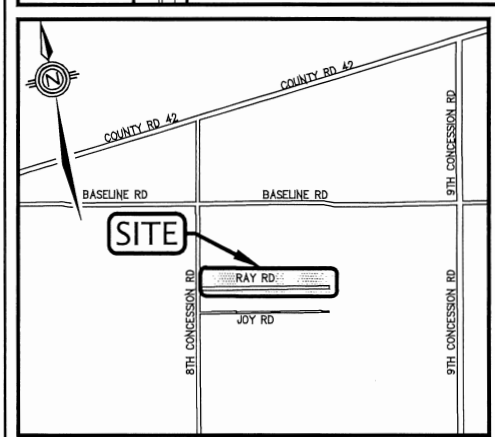
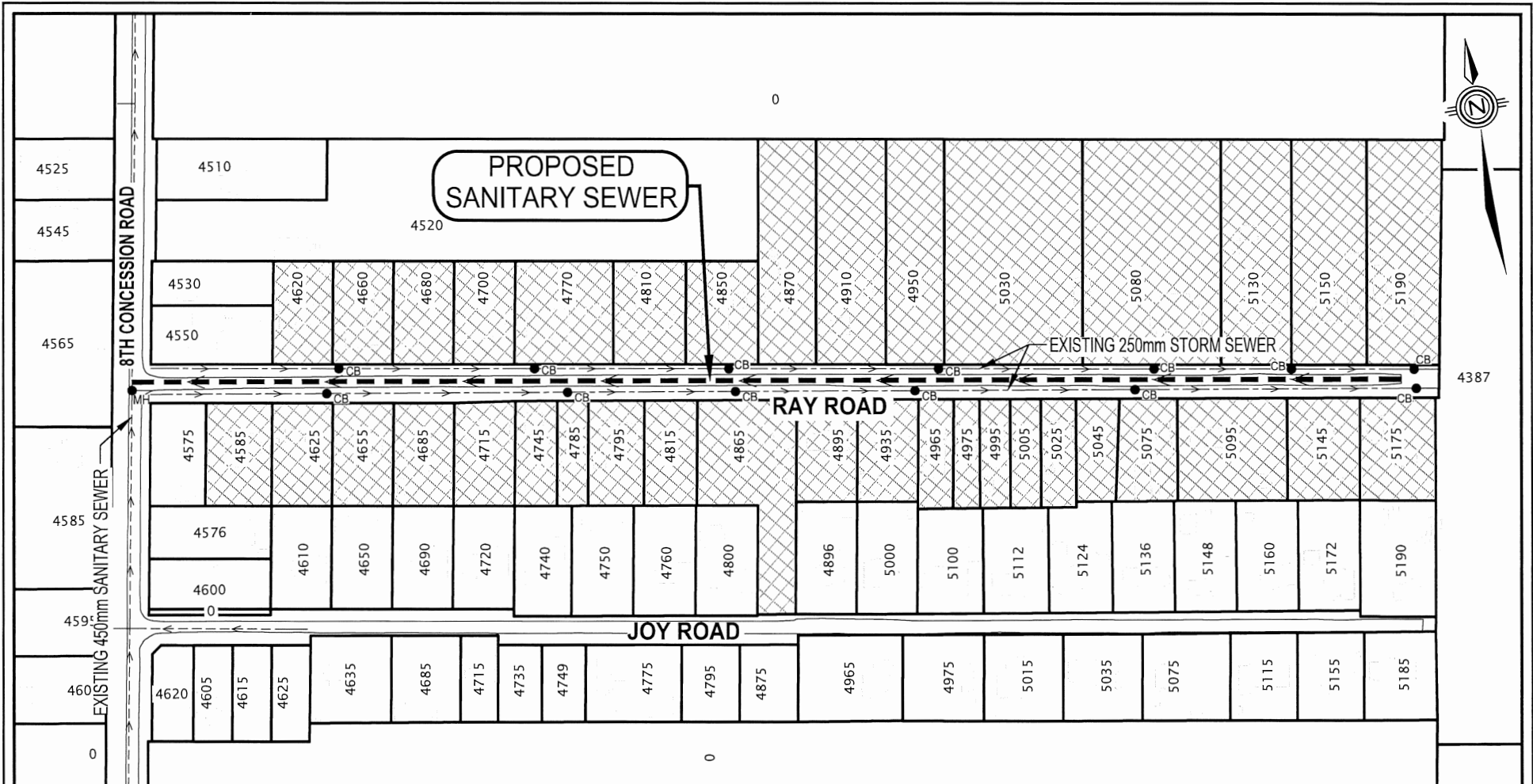
KEY PLAN N.T.S.

LEGEND

- MH MAN HOLE
- CB STORM CATCH BASIN
- ▨ FULL FRONTAGE ASSESSMENT
- PROPOSED SANITARY SEWER

THE CORPORATION OF THE CITY OF WINDSOR - ENGINEERING DEPARTMENT
**Proposed Construction Of A Sanitary Sewer For Joy Road
 East Of 8th Concession Road Under Local Improvements**


 Kirk Tamm, Manager of Geomatics	SCALE: 1:3000	DATE: JANUARY 23	REVISED:	DWG. NO. C-3709
	DWN BY: GP	CHKD BY: PJU / IQ	REVISION NO.:	



LEGEND

- MH MAN HOLE
- CB STORM CATCH BASIN
- ▨ FULL FRONTAGE ASSESSMENT
- - - PROPOSED SANITARY SEWER

THE CORPORATION OF THE CITY OF WINDSOR - ENGINEERING DEPARTMENT
**Proposed Construction Of A Sanitary Sewer For Ray Road
 East Of 8th Concession Road Under Local Improvements**

 Kirk Tamm, Manager of Geomatics	SCALE: 1:3000	DATE: JANUARY 23	REVISED:	DWG. NO. C-3708
	DWN BY: GP	CHKD BY: PJU / IQ	REVISION NO.:	



Appendix C

2022 Budget Carry-Forwards

Department	Description	Total
CAO's Office	Economic Development	\$60,000
CAO's Office	Staff Appreciation and Recognition (STAR)	\$700
CAO's Office	Consulting Services	\$49,145
City Council	International Relations Committee	\$69,128
City Council	Windsor Accessibility Advisory Committee	\$6,226
Mayor's Office	Mayor's Office Year-End Balance (Community Relations)	\$107,866
Mayor's Office	Mayor's Office Year-End Balance (Economic Development)	\$382,701
Mayor's Office	Mayor's Office Year-End Balance (Departmental)	\$508,218
Mayor's Office	Mayor's Office Year-End Balance (Youth Advisory)	\$17,687
Economic Development	Economic Development Year-End Balance (Departmental)	\$695,078
Asset Planning	Environmental Sustainability & Climate Change	\$60,700
Human Resources	Corporate Training	\$26,000
Human Resources	Audiogram Program	\$35,000
Human Resources	In-Cab evaluations	\$38,500
Human Resources	Pay Equity Consultant	\$24,995
Human Resources	Annual Corporate Keynote Event	\$22,000
Human Resources	Mental Health Initiatives	\$300,000
Taxation	Temp Funding for Customer Service Clerk	\$55,926
Taxation	Consulting Services - Property Tax & Assessment Policy	\$94,000
Council Services	By-Law Enforcement Officer's "Body Armour"	\$14,968
Fire & Rescue	WFRS System Administrator position approved on BI 2022-0027	\$46,627
Communications & Customer Service	One Time Funding to Pilot a Customer Contact Centre Administrator Position (approved on BI 2022-0155)	\$106,126
Security & Special Activities	Corporate Security Plan Risk Assessment (CR585/2020)	\$179,000
Public Works	Non-TCA Equipment purchase	\$12,000
Public Works	Temporary position for Traffic approved on BI 2022-0048	\$76,050
Employment & Social Services	Physician Recruitment	\$52,238
Housing & Children Services	Homelessness Initiative	\$500,000
Housing & Children Services	Inflation budget pressures Windsor Essex Housing Corporation	\$45,350
Windsor Police Services	Windsor Police Services Board - Legislative Changes	\$48,000
Corporate Accounts	Corporate Software	\$64,490
Corporate Accounts	2022-2023 Internal Audit Plan	\$115,725
TOTAL BUDGET CARRY-FORWARDS		\$3,814,444



Appendix D

2022 Capital Project Closeouts for Year-End

Section A: Projects Balanced & Closed via Transfer to Other Projects / Chartfield

Item	Project ID	Department / Program	Service Area	Project Name	Lead	Surplus / (Deficit)	Fund/Project	Funding Source / Transfer	Project Variance Comments
1	7182001	Facilities Operations	Community Services	Generator/Fuel Storage Upgrade	D. Thachuk	-		F169	Holdback released. Project can be closed due to \$0 balance.
2	7221050	Corporate Asset Planning	Corporate Services	Capital Reserve Replnsh Alloc.	M. Dennis	-		F169	Project opened in error for 2022 Capital Budget. FIN-009-15 funds to be tracked under Account 1750.
3	7211055	WPL	Agencies & Boards	WPL Ground Signs	K. Pope	-		F030	Project closed with \$0 balance funded from WPL Operating.
Total Fund 007:						-			

Section B: Projects Balanced & Closed via Transfer to/from Original Funding Source

Item	Project ID	Department / Program	Service Area	Project Name	Lead	Surplus / (Deficit)	Fund/Project	Funding Source / Transfer	Project Variance Comments
Total to Various Reserves:									



Appendix E

2022 Development Charges Reserve Funds Income Statement (Year-Ending Dec. 31, 2022)

		FUND 107	FUND 108	FUND 109	FUND 110	FUND 111	FUND 112	FUND 113	FUND 114	FUND 115	FUND 116	FUND 117
ACCT #	ACCOUNT DESCRIPTION	DEV. CHG - POLLUTION CONTROL	DEV. CHG - SSPD ROADS & RELATED	DEV. CHG - SSPD SANITARY SEWER	DEV. CHG - SSPD STORM SEWER & MUN DRAINS	DEV. CHG - SSPD WATER	DEV. CHG - CITY WIDE ENG STUDIES	DEV. CHG - WASTE DIVERSION	DEV. CHGS. - PARKING	DEV. CHGS. - ROADS & RELATED	DEV. CHGS. - SANITARY/ POLLUTION	DEV. CHGS. - STORM & DRAINS
	AVAILABLE AT BEGINNING OF YEAR SURPLUS (DEFICIT)	1,237,094	-	-	-	-	71,014	53,080	149,070	9,149,027	596,363	4,150,897
	REVENUES:											
6540	Investment Income - Other	32,791					1,966	3182	4,722	433,486	33,480	113,880
6660	Developer Contributions	40,265					11,586	78,041	37,852	7,889,233	606,591	685,101
7052	TRANSFER From Capital Projects											
7055	TRANSFER From Current Funds											
	TOTAL REVENUE	73,056	-	-	-	-	13,552	81,223	42,574	8,322,719	640,071	798,981
	EXPENSES:											
2950	Other Prof Services-External											
2951	INTERNAL Service Salary Allocn	813					47	35	98	6,012	392	2,728
4240	TRANSFER to Current Fund											
4245	TRANSFER to Capital Fund						-	0	-	1,000,000	-	1,000,000
4250	TRANSFER to Reserve Account											
4255	TRANSFER to Reserve Fund											
4540	Bank Charges						76	504	227	47,841	3,625	2,586
	TOTAL EXPENSES	813	-	-	-	-	123	539	325	1,053,853	4,017	1,005,314
	AVAILABLE AT YEAR END SURPLUS (DEFICIT)	1,309,337	-	-	-	-	84,443	133,764	191,319	16,417,893	1,232,417	3,944,564
A/C #4245	TRANSFER TO CAPITAL, BY PROJECT DETAIL:											
Project #	Project Description											
7045018	TW Customer Service Requiremts											
7069034	Municipal Pool Refurbishment											
7069035	Recreation Facility Refurbishm											
7076102	Sandwich South Lands Servicing											1,000,000
7145000	Materials Acquisition-DC reqst											
7171077	Banwell Road Improvements									500,000		
7219012	Corp Facility Equip Maint Prgm											
7221005	2022 Fleet Addn's and Upgrades											
7221024	Lanspeary Park Improvements											
7221037	7th Concnsn-CR 42 E/W Arterial									500,000		
	TOTAL TRANSFER TO CAPITAL, BY PROJECT DETAIL	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000

2022 Development Charges Reserve Funds Income Statement (Year-Ending Dec. 31, 2022)

		FUND 118	FUND 121	FUND 122	FUND 123	FUND 124	FUND 125	FUND 126	FUND 127	FUND 128	TOTAL
ACCT #	ACCOUNT DESCRIPTION	DEV. CHGS. - WATER/ WUC	DEV. CHGS. - GENERAL GOV'T	DEV. CHGS. - LIBRARY	DEV. CHGS. - FIRE	DEV. CHGS. - POLICE	DEV. CHGS. - INDOOR RECREATION	DEV. CHGS. - PARK DEVEL.	DEV. CHGS. - TRANSIT	DEV. CHGS. - PW/ BUILD/ EQUIP/ FLEET	DEV CHARGE RESERVE FUNDS
	AVAILABLE AT BEGINNING OF YEAR SURPLUS (DEFICIT)	2,796,209	4,990	58,884	167,792	174,075	67,325	359,894	166,239	263,367	19,465,318
	REVENUES:										
6540	Investment Income - Other	105,377	449	1,086	10,602	7,799	2,453	9,610	7,849	4,005	772,737
6660	Developer Contributions	1,336,523	3,456	96,145	248,983	131,537	97,061	44,769	187,972	91,139	11,586,254
7052	TRANSFER From Capital Projects										-
7055	TRANSFER From Current Funds										-
	TOTAL REVENUE	1,441,900	3,905	97,231	259,585	139,336	99,514	54,379	195,821	95,144	12,358,991
	EXPENSES:										
2950	Other Prof Services-External	7,001									7,001
2951	INTERNAL Service Salary Allocn	1,838	3	39	110	114	44	237	109	173	12,792
4240	TRANSFER to Current Fund										-
4245	TRANSFER to Capital Fund	-	-	125,000	-	-	95,000	22,500	51,000	210,876	2,504,376
4250	TRANSFER to Reserve Account										-
4255	TRANSFER to Reserve Fund										-
4540	Bank Charges	8,269	-	612	1,628	845	593	256	1,215	586	68,863
	TOTAL EXPENSES	17,108	3	125,651	1,738	959	95,637	22,993	52,324	211,635	2,593,032
	AVAILABLE AT YEAR END SURPLUS (DEFICIT)	4,221,001	8,892	30,464	425,639	312,452	71,202	391,280	309,736	146,876	29,231,277
A/C #4245	TRANSFER TO CAPITAL, BY PROJECT DETAIL:										
Project #	Project Description										
7045018	TW Customer Service Requiremts								51,000		51,000
7069034	Municipal Pool Refurbishment						67,200				67,200
7069035	Recreation Facility Refurbishm						5,000				5,000
7076102	Sandwich South Lands Servicing										1,000,000
7145000	Materials Acquisition-DC reqst			125,000							125,000
7171077	Banwell Road Improvements										500,000
7219012	Corp Facility Equip Maint Prgm						22,800				22,800
7221005	2022 Fleet Addn's and Upgrades									210,876	210,876
7221024	Lanspeary Park Improvements							22,500			22,500
7221037	7th Concasn-CR 42 E/W Arterial										500,000
	TOTAL TRANSFER TO CAPITAL, BY PROJECT DETAIL	-	-	125,000	-	-	95,000	22,500	51,000	210,876	2,504,376



Appendix F
2022 Statement of Activity - Development Charge Credits

LISTING OF OUTSTANDING CREDITS					
CREDIT HOLDER	APPLICABLE DC RESERVE FUND	Credit Balance (as at January 1, 2022)	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance (as at December 31, 2022)
1223244 Ontario Limited	115 - Roads & Related	\$1,282,218.50	\$ -	\$ -	\$1,282,218.50
South Windsor Development Company	117 - Storm & Drains	\$360,827.50	\$ -	\$ -	\$360,827.50
TOTAL OUTSTANDING CREDITS:					<u>\$1,643,046.00</u>

Appendix A

THE CORPORATION OF THE CITY OF WINDSOR

POLICY

Service Area:	Office of the Commissioner of Infrastructure Services	Policy No.:	
Department:	Engineering	Approval Date:	February 17, 2015
Division:	Development, Projects, Right-of-Way	Approved By:	M67-2015
		Revised Date:	December 12, 2022
		Effective Date:	February 17, 2015
Subject:	Encroachment Policy	Procedure Ref.:	User Fee Schedule
		Pages:	Replaces:
Prepared By:	Amy Olsen		Date:

1. POLICY

1.1 The encroachment policy governs the computation of encroachment fees and requirements as defined within this Policy.

2. PURPOSE

2.1 The revised encroachment policy would simplify, provide direction to Administrative staff for processing the encroachment application and streamline the encroachment process, ensuring the exposure to risk and liability is mitigated. Therefore this Policy specifically:

2.1.1 Defines an encroachment;

2.1.2 Provides a process for approvals, requirements, exemptions; and

2.1.3 Establishes simplified computation of encroachment fees.

3. SCOPE

3.1 This Policy applies to all encroachments on the public right-of-way including properties with encroachment agreements that have changed ownership since the agreement was executed as defined herein.

4. RESPONSIBILITY

The responsibilities related to use of this Policy are outlined below:

4.1 The Mayor and City Council are responsible for:

4.1.1 Approving, supporting and enforcing the Policy;

4.1.2 Make determination of the Policy and resolve any exceptions or disagreements.

4.2 The Chief Administrative Officer is responsible for:

4.2.1 Enforcing and supporting the Policy;

4.2.2 Execute Encroachment Agreements.

4.3 The City Clerk is responsible for:

4.3.1 Execute Encroachment Agreements.

4.4 The Office of the Commissioner of Legal & Legislative Services:

4.4.1 Enforcing the Encroachment Policy;

4.4.2 Ensuring the Encroachment Agreement is satisfactory in form.

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4.5 The Office of the Commissioner of Infrastructure Services:

- 4.5.1 Approving, administering, enforcing and supporting the Policy;
- 4.5.2 Ensuring the Encroachment Agreement is Satisfactory in technical content;
- 4.5.3 Ensures staff process the application and follow the Policy.

4.6 The Office of the Commissioner of Corporate Services:

- 4.6.1 Ensuring the Encroachment Agreement is Satisfactory in financial content;
- 4.6.2 Ensures staff process the encroachment agreement fees and follow the Policy.

5. DEFINITIONS

- 5.1 **A-Frame Signs or ‘Sandwich Board Signs’**, are signs not permanently anchored to the ground.
- 5.2 **Area of Encroachment**, the square footage of the personal property of any description that is placed, occupied or maintained upon any highway.
- 5.3 **Bus Bays (lay-by)**, road widening to permit temporary parking/stopping etc.
- 5.4 **City**, means The Corporation of the City of Windsor.
- 5.5 **Downtown Land Value**, the value of property (\$ per square foot) used for non-residential encroachment located within the Downtown Windsor Business Improvement Area, and collected in accordance with the User Fee Schedule.
- 5.6 **Encroachment**, any personal property of any description that is placed, occupied or maintained upon any municipal right-of-way including but not limited to signs, fences, sheds, porches, footings, canopies, parking areas, decorative or landscape rocks or boulders, logs, curbing, vaults, structures (in whole or part), private sewers.
- 5.7 **Encroachment Agreement**, refers to a legal and binding agreement between the City and the property owner having permission to occupy the right-of-way. The Council Resolution requires the owner to enter into a legal and binding agreement as a condition of approval to use the public right-of-way.
- 5.8 **Encroachment caused by gratuitously conveyed lands**, is an encroachment caused as a result of a property owner gratuitously conveying lands to the City for road widening purposes (reference 5.16 - No Fee Encroachment).
- 5.9 **Encroachment Term**, 20 years from the agreement execution date or change of zoning or change in ownership, whichever occurs first.
- 5.10 **Exception**, a person or thing that is excluded from a general statement or does not follow a rule.
- 5.11 **Good Standing**, the property owner(s) tax account payments are up-to-date, there are no outstanding fees and the tax account is not subject to any form of sanction, suspension or payment plans.
- 5.12 **Hedge, Plantings, Ground Cover**, includes but is not limited to plants, shrubs, flowers, ornamental grasses, and hedges.
- 5.13 **Heritage Encroachments**, the heritage features of a property on the Windsor Municipal Heritage Register, that are integral to the cultural heritage value or interest of the property as determined by the City Planner, and which if removed would otherwise trigger an *Ontario Heritage Act* process.
- 5.14 **Land Value**, the value of property (\$ per square foot) as per the User Fee Schedule as determined by the Commissioner of Legal & Legislative Services.
- 5.15 **Long Term Hoarding**, for properties that have hoarding on City rights-of-ways for two (2) or more years with no intention of construction (no Building Permit application submitted) and repair is not proceeding or ongoing.
- 5.16 **No Fee Encroachment**, the application fee, agreement preparation fee, and the annual or one-time encroachment fees are waived. The Right-of-Way Permit fee is applicable

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as well as the annual inspection and billing fee (applies to properties not zoned R.1 or R.2 only), including a Certificate of Insurance.

- 5.17 **Non Residential Encroachment**, being defined as an encroachment located on the public right-of-way abutting area not zoned R.1, R.2 or partially exempt in the City of Windsor.
- 5.18 **Parking Space Encroachment**, being defined as an encroachment with an area used for parking on any type of hard surface that is approximately 18.5 square metres (200 square feet).
- 5.19 **Partially Exempt Encroachment**, being defined as an encroachment located on the public right-of-way abutting lands owned by a partially exempt organization (Public Authority, charitable organization, non-profit charities, churches and similar facilities) independent of zoning in the City of Windsor.
- 5.20 **Permanent**, lasting or intended to last or remain unchanged indefinitely.
- 5.21 **Public Authority**, means a School Board, Public Library Board, Board of Health, Board of Commissioners of Police or any other board or commission or committee or authority established or exercising any power or authority under any general or special statute of Ontario with respect to the affairs or purposes of the City of Windsor.
- 5.22 **Residential Encroachment**, being defined as an encroachment located on the public right-of-way abutting land zoned R.1, R.2 in the City of Windsor.
- 5.23 **Temporary**, lasting for only a limited period of time; not Permanent; less than one (1) year.
- 5.24 **User Fee Schedule**, the City's current encroachment user fee schedule, which may be amended from time to time.

6. **ENCROACHMENT FEES**

- 6.1 All encroachment fees are based on the User Fee Schedule, including a minimum annual or one-time encroachment fee.
- 6.2 Multiple encroachments may exist on a single property, if approved.
- 6.3 The **Residential Encroachment fee** is based on the Encroachment Term, and is computed in accordance with the User Fee Schedule.
 - 6.3.1 One-time fees payable to the City upon demand (invoice).
 - 6.3.2 Any residential property with a one-time encroachment fee of \$2,000.00 or greater, may elect to add the costs to their tax roll and will be collected in the same manner as taxes, under the following conditions:
 - 6.3.2.1 The property owner(s) statement of account with the City is in Good Standing.
 - 6.3.2.2 Paying in full by way of 5 equal annual installments, the Owner's cost of encroachment plus interest calculated at the rate of prime rate plus 1%, established as of the invoice date is determined by the City, to be calculated annually in advance, plus registration costs.
 - 6.3.2.3 The Owner's agreement that the Owner's amortized cost of encroachment constitutes a lien against the Owner's real property until such time as the Owner's amortized cost of encroachment has been paid in full.
 - 6.3.2.4 That the agreement may be registered against the title of the Owner's property.
 - 6.3.2.5 Subject to the provisions of this policy and encroachment agreement, as amended, the Chief Administrative Officer and the City Clerk are hereby authorized and directed to execute, from time to time,

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agreements with the Owners for the payment, by the Owners to the City, of the costs of the one-time encroachment fee.

6.4 The **Partially Exempt Encroachment fee** is based on the Encroachment Term, and is computed in accordance with the User Fee Schedule.

6.4.1 One time fees payable to the City upon demand (invoice).

6.5 The **Non Residential Encroachment fee** is based on the Encroachment Term, and is computed in accordance with the User Fee Schedule.

6.5.1 Annual Non Residential Encroachment and Billing/Inspection fees are added to property taxes.

6.6 The **Parking Space Encroachment fee** is based on the Encroachment Term, and is computed in accordance with the User Fee Schedule.

6.6.1 One time fees payable to the City in accordance with Section 6.3.1 or 6.3.2, as applicable, if determined Residential Encroachment.

6.6.2 One time fees payable to the City in accordance with Section 6.4.1 if determined Partially Exempt Encroachment.

6.6.3 Annual fees payable to the City in accordance with Section 6.5.1 if determined Non Residential Encroachment.

7. LAND VALUES

7.1 Land Values are based on zoning designation of the property, not use of the property and are collected in accordance with the User Fee Schedule, save and except for Downtown Land Values.

8. APPROVALS

8.1 Approval may be granted by the Commissioner of Infrastructure Services or delegate.

8.2 Any encroachments of concern or not supported by the Commissioner of Infrastructure Services are referred to City Council for decision.

9. ENCROACHMENT APPLICATION

9.1 One (1) application per property identified by the Assessment Roll Number

9.2 Multiple encroachments may exist on a single property, if approved.

9.3 A new encroachment application is required to amend existing agreements if one (1) or more encroachments are removed, or added or altered.

9.4 A new encroachment application is required for succeeding property owners, at the discretion of the Commissioner of Infrastructure Services or designate.

9.5 The property owner is required to give ten (10) days notice to the City's Engineering Department before any sale.

9.6 The applicant agrees to remove the encroachment and restore the area within 60 days to the condition of the surrounding area upon receipt of written notice by the Commissioner of Infrastructure Services to do so.

10. INSURANCE REQUIREMENTS

10.1 For the life of the encroachment agreement, the Licensee will provide a Certificate of Insurance in its legal name confirming the Licensee has in force insurance coverage. The Certificate of Insurance must be satisfactory in form and content to the City's Risk Management Department.

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- 10.1.1** Residential Properties – A Certificate of Insurance with proof of General Liability Insurance in the amount of at least \$2,000,000.00 per occurrence, containing an endorsement naming **“The Corporation Of The City Of Windsor”** as an additional insured, and containing a 30-day cancellation notice requirement.
- 10.1.2** Commercial Properties – A Certificate of Insurance with proof of same coverage as Residential Properties (See 10.1.1) but must also include proof of a cross-liability clause.
- 10.2** The insurance requirements may increase or change from the basic requirements set out in 10.1 at the outset of the encroachment or throughout the Encroachment Term, at the discretion of the Commissioner of Legal & Legislative Services or designate.

11. ENCROACHMENT EXEMPTIONS/SPECIAL EXCEPTIONS CIRCUMSTANCES

11.1 Encroachments over 8'-0"

Any overhead object that projects less than 0.3m (1 foot) into the Public right-of-way allowance, in whole or in part and is a minimum of 8'-0" above grade.

11.2 Encroachments from grade to 8'-0"

Any object that projects less than 100mm (4 inches) into the Public right-of-way allowance, in whole or in part and exists from grade to a maximum of 8'-0".

11.3 Bus Bays (lay-by)

Notwithstanding the City contributions to bus bays; an encroachment agreement is required for bus bays (lay-by) in the right-of-way, to mitigate the risk of liabilities.

11.4 Encroachment caused by gratuitously conveyed lands

An encroachment is caused as a result of a property owner gratuitously conveying lands to the City for road widening purposes. The property owner may either remove said encroachment(s) or apply for a No Fee Encroachment (the application, agreement preparation, annual or one-time encroachment fees are waived) with the City if recommended by the Commissioner of Legal & Legislative Services and approved by the Commissioner of Infrastructure Services or City Council. The Right-of-Way Permit fee and Annual Inspection and Billing fee (if zoned other than R.1 or R.2) will still apply.

11.5 Temporary Encroachments

11.5.1 An encroachment agreement is not required for any door that encroaches into the public right-of-way while open.

11.5.2 A-Frame Signs removed from the right of way daily, do not require an encroachment agreement; however, will require a Right-of-Way permit, as per the User Fee Schedule.

11.5.3 Any other encroachment that is deemed temporary by the Commissioner of Infrastructure Services and/or Commissioner of Legal & Legislative Services.

11.6 Long Term Hoarding

11.6.1 An Encroachment Agreement will be required and the fee for use of City right-of-ways will be calculated based on the following formula:

$$\text{Annual Encroachment Fee} = \text{Area of Encroachment} \times \text{Land Value} \times \text{Encroachment Factor (1.25)}$$

Appendix A

- 11.6.2** The encroachment agreement shall contain the following terms;
 - 11.6.2.1** The encroachment agreement must be approved yearly by City Council;
 - 11.6.2.2** Proper Insurance must be submitted, to the satisfaction of the City's Risk Management Division;
 - 11.6.2.3** The Commissioner of Infrastructure Services and Chief Building Official (CBO), upon concurrence by the Chief Administrative Officer, can extend the temporary hoarding to a period beyond two (2) years if construction is ongoing and the construction schedule is presented; and
 - 11.6.2.4** Any other terms deemed appropriate by the Commissioner of Legal & Legislative Services or the Commissioner of Infrastructure Services.
 - 11.6.2.5** That the Chief Administrative Officer and City Clerk BE AUTHORIZED to sign the agreement satisfactory in technical content to the Commissioner of Infrastructure Services and form satisfactory to the Commissioner of Legal & Legislative Services and financial content to the CFO/City Treasurer.

11.7 Hedges, Plantings, Ground Cover

- 11.7.1** Hedges/plantings located within the right-of-way that does not comply with Engineering Best Practice BP-3.2.2 and drawing 4M-157 as amended from time to time, must be removed from the right-of-way or obtain permission via a permit, as per the User Fee Schedule.
- 11.7.2** Right-of-way permit fee will be required as per the User Fee Schedule.
- 11.7.3** Permit will be cancelled and all objects shall be removed from the right-of-way at the discretion of the Commissioner of Infrastructure Services.
- 11.7.4** Any hedges, plantings, ground cover that the Commissioner of Infrastructure Services and/or the Commissioner of Legal & Legislative Services deem acceptable.

11.8 Heritage Encroachments – An encroachment agreement is required for any heritage feature located in the right-of-way as defined under section 5.13.

- 11.8.1** The following fees will apply, based on the type of encroaching items:
 - 11.8.1.1** Only heritage items encroach at the subject property: All fees associated with obtaining an encroachment agreement and permit are waived.
 - 11.8.1.2** Non-heritage and heritage items encroach at the subject property: All fees related to applying for and obtaining an encroachment agreement and permit will apply, with the exception of the one-time or annual fees associated with the heritage features only.
- 11.8.2** Insurance requirements remain consistent with section 10 of this document.
- 11.8.3** Prado Place Heritage Conservation District
 - 11.8.3.1** Exempt due to the Character Defining Elements cited under By-Law Number 293-2005
 - 11.8.3.2** Any future changes to the right-of-way shall proceed through the Heritage Permit Process for any further encroachment approvals

11.9 Additional Exemptions/Special Exceptions

- 11.9.1** Any additional approved by City Council.

Encroachment – User Fee Schedule

Residential & Partially Exempt Encroachment Formula

Land Value x Area of Encroachment x Residential & Non Profit Factor x Risk Factor = Fee

Non Residential Encroachment Formula

Land Value x Area of Encroachment x Non Residential Factor x Risk Factor = Fee

Parking Encroachment Formula

Area of Parking Encroachment x \$1.75 = Fee (One Time or Annual Fee based on Zoning)

LAND VALUES	
Residential (R1 & R2 only)	\$12.00/ft ²
Commercial (and >=R3)	\$15.00/ft ²
Industrial	\$7.00/ft ²
Institutional	\$5.00/ft ²
Downtown	\$36.00/ft ²
PARKING SPACE VALUE	
\$350.00/200ft ² parking space (\$1.75/ft ²)	

RISK FACTOR	
Below Grade	0.70 Risk Factor
Grade to 2.4m (8'-0")	1.25 Risk Factor
Above 2.4m (8'-0")	0.30 Risk Factor

ZONING FACTOR	
Residential & Partially Exempt Factor = 0.5	
Non Residential Factor = 0.05	

