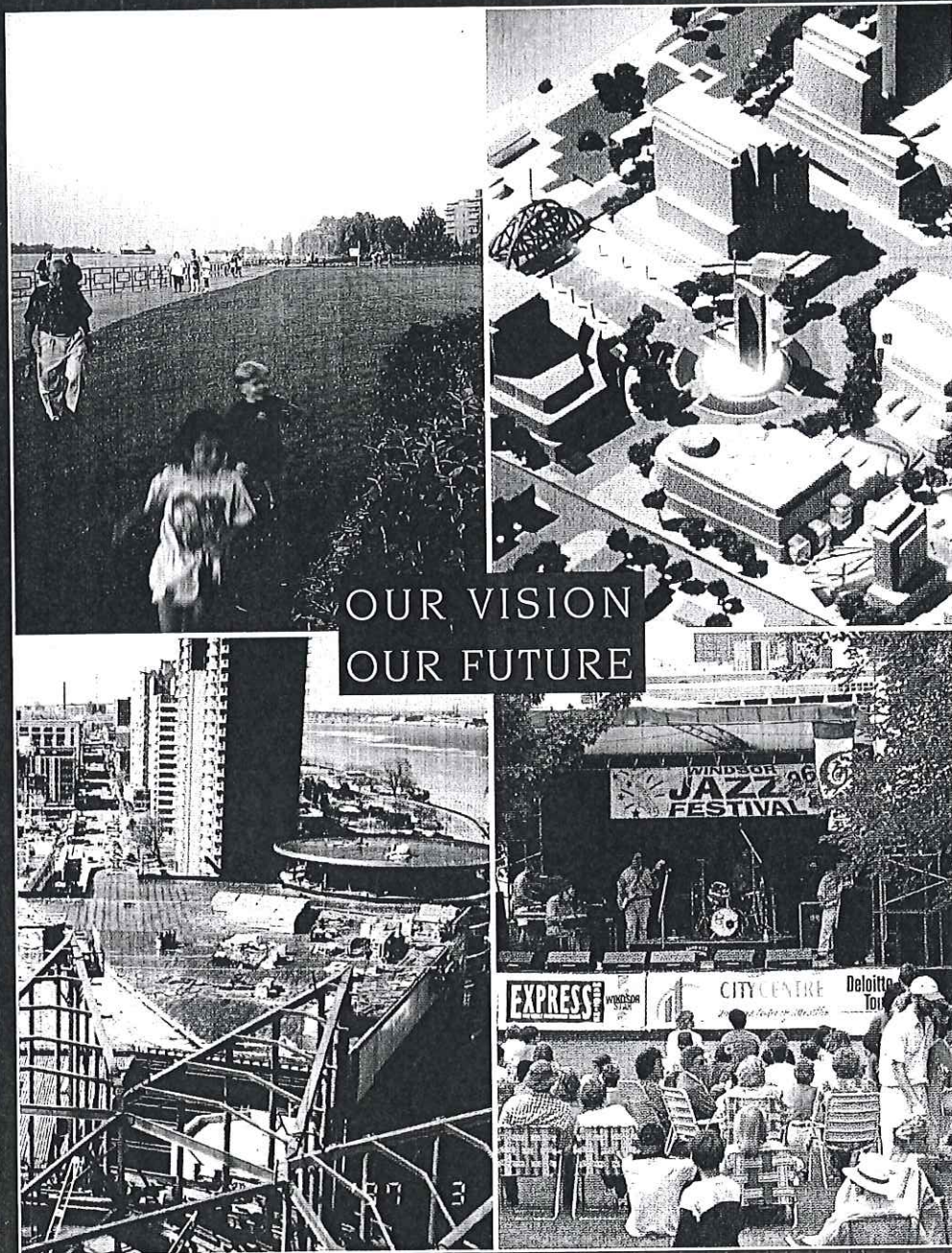


THE CITY OF WINDSOR  
1996 ANNUAL REPORT



OUR VISION  
OUR FUTURE

WINDSOR, ONTARIO, CANADA



# THE CITY OF WINDSOR

ANNUAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1996

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the Corporation of the City of Windsor for its annual financial report for the fiscal year ended December 31, 1995. This was the fifth straight year the City of Windsor participated in the program and was successful in obtaining the award. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

## Canadian Award for Financial Reporting

Presented to  
Corporation of the City  
of Windsor, Ontario

For its Annual  
Financial Report  
for the Year Ended  
December 31, 1995

A Canadian Award for Financial Reporting  
is presented by the Government Finance Officers  
Association of the United States and Canada  
to municipalities whose annual financial reports  
achieve the high program standards for Canadian  
Government accounting and financial reporting.



*Arthur R. Lynch*  
President  
*Jeffrey L. Essler*  
Executive Director

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to the GFOA.

*The original artwork presented in this document was provided courtesy of local students and reflects their perspective of Windsor's vibrant economy, safe, caring and diverse community and sustainable healthy environment.*

*Prepared by: Finance Department with assistance from all other corporate departments and agencies.*

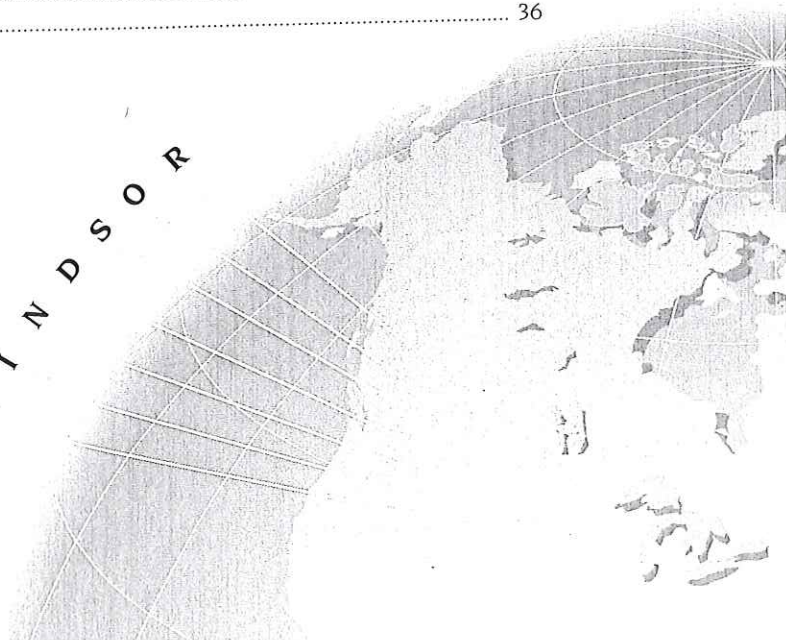


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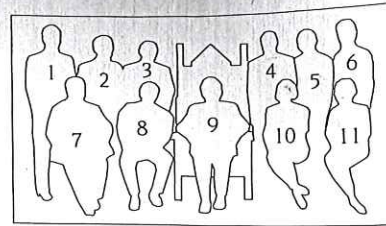
OUR VISION, OUR FUTURE...ECONOMY, COMMUNITY, ENVIRONMENT

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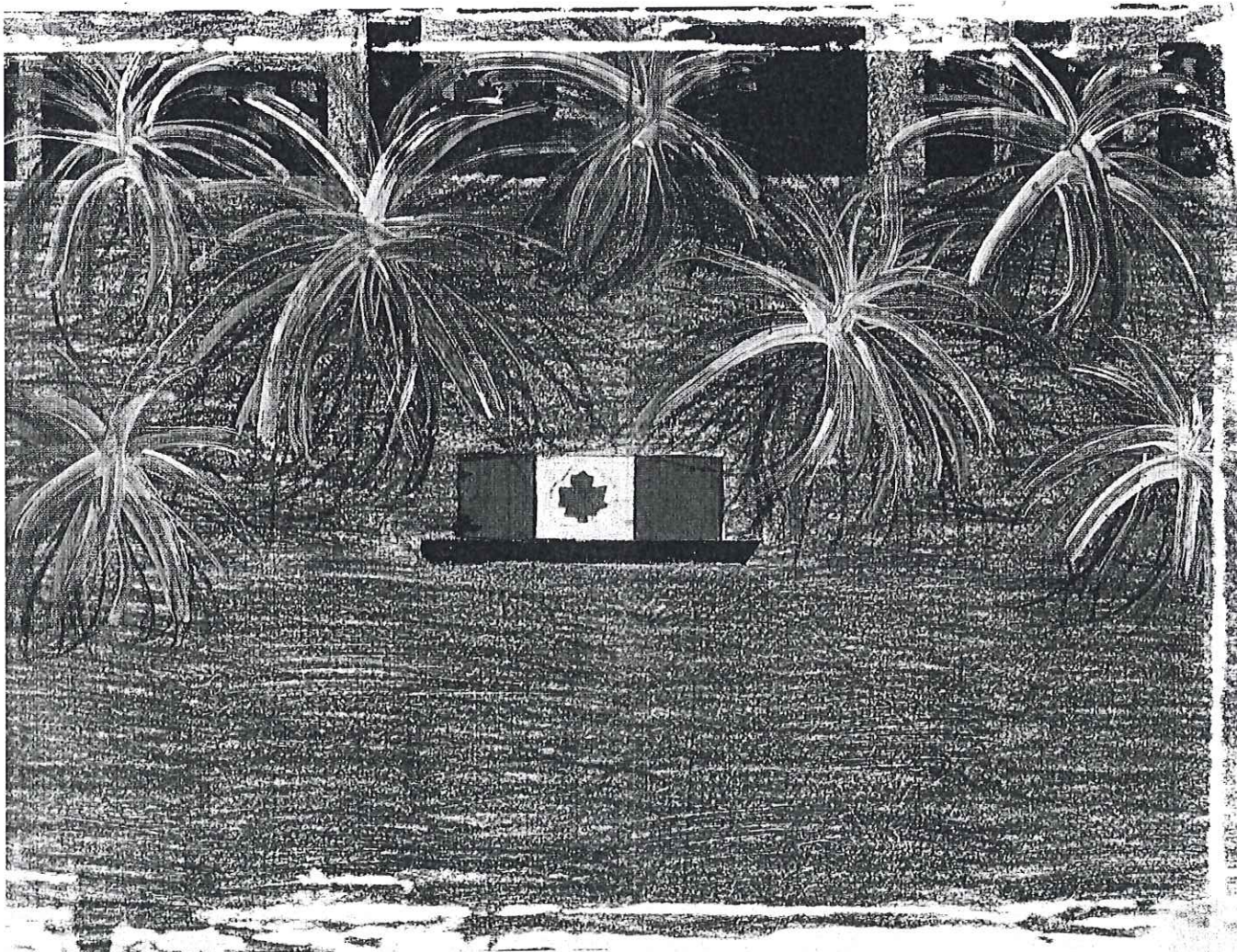




*Councillors*

- 1-Bill Marra
- 2-Peter Carlesimo
- 3-Tom Wilson
- 4-Dan Allen
- 5-Fulvio Valentinis
- 6-Rick Limoges
- 7-Donna Gamble
- 8-David Cassivi
- 9-Michael Hurst (*Mayor*)
- 10-Sheila Wisdom
- 11-Margaret Williams

# VIBRANT ECONOMY







The Mayor and members of Council are charged with the general stewardship of the Corporation of the City of Windsor. In our system of local government, the Mayor and ten Councillors provide the legislative and policy setting functions. The Mayor, as Chief Executive Officer, has responsibility for all actions taken on behalf of the Corporation and for ensuring that policies of the Municipality are implemented. Elections take place every three years with the new Mayor and Council taking office as of December 1st. The Mayor is elected based on a majority vote city wide; two Councillors are elected to represent each of the five City wards.

### Mayor's Message

The City of Windsor is pleased to outline its continuing progress and pledge its ongoing resolve to meet both new and traditional challenges as we present our 1996 Annual Report.

The following pages reflect our ongoing plans and programs and attitudes in our determination to remain an excellent place to invest, do business, gain an education, and follow a fulfilling lifestyle.

Few communities in Canada have the strategic advantages of Windsor. We are located at the very heart of North America with busy international communication and transport connections. We are an international city with extensive and ever increasing access to our partners in the North American Free Trade Agreement (NAFTA). Blessed with both natural and created attractions, a temperate climate and an eagerness to welcome new ventures of all kinds, the City of Windsor exemplifies opportunity, diversity and enterprise. We remain Canada's automotive capital, as we have been for nearly 100 years. To this we add our world class tool, mould, metalworking and research and development activities and our outstanding blend of other industry and commerce.

Windsor provides an ideal mix for the complicated world of the late 1990s and the early 21st Century. Our City Council, administration, staff and citizens are committed to progress, welcoming of new ideas, and determined to build and help others build on what has already been accomplished.

We are all familiar with such terms as restructuring.....down-sizing.....down-loading.....fiscal restraint. They describe both public life and private business in the 1990s. The City of Windsor had the foresight to prepare for these factors.

For many years we have exercised a policy which we call Fiscal Fitness. This has limited our yearly tax increases for city purposes to at least one per cent below the rate of inflation. New philosophies by the senior governments have made the process increasingly more difficult, but our innovative efforts in the past, and those we will make in the future, mean that our long-term debt has been appreciably decreased.

We are operating with specific goals in mind and specific ideas about how to achieve those goals. This is a result of our Community Strategic Plan, formulated after hundreds of our citizens from all fields of interest joined to develop the Plan. The City of Windsor now knows what its citizens want it to achieve. The Plan is our blueprint. We are actively using it.

Yet no matter how careful our planning or how enthusiastic our support for our City may be, neither would matter without the remarkable caring, sharing nature of our most valued asset: our citizens. These are the people who work side by side in the professions, in commerce and industry, in hospitality. These are also the people who give the most to and for one another; who band together to rise to any need, accomplish any task, meet any challenge.

Windsor people know what it is to succeed. Our community also knows the accomplishment it feels when its citizens lend their enthusiasm and spirit to endeavours such as our bid to host the 2001 Canada Games or our many festivals which are held throughout the year. We know how to work hard; we take joy in playing hard. We know how to stand up for our own interests but we also relish creating new and often precedent-setting partnerships.

The City of Windsor, as evidenced by this 1996 Annual Report, is one of the outstanding communities of Canada. We are becoming more sought out than ever because of the way we have made ourselves attractive to new business and investment, and the well rounded quality of life we offer.

On my own behalf and that of my fellow members of our City Council, administration and staff, I commend this Annual Report to you and encourage you to join us in Windsor as together we progress into a most promising future.

*Mike Hurst*

Michael D. Hurst  
Mayor





## CITY OF WINDSOR, THE PLACE TO BE...

**A Strategic Location At The Crossroads Of Two Nations.** Situated across the river from Detroit, Michigan, Windsor is the busiest and most important Canada-United States gateway providing passage for one-third of all Canada-U.S. trade. The City of Windsor has a population of approximately 200,000 people with a land area of 31,584 acres.

Our economic history shows Windsor has been a manufacturing centre for more than a century, beginning with distilling, sugar refining and tobacco processing based on local farm products. Introduction of the railway in the mid-1800's allowed a more diverse economy including the first foundry and varnish manufacturers before 1880. Salt mining began in 1893 and motor vehicles were first manufactured here in 1904.

Rapid industrial expansion took place in Windsor over the next twenty-five years with advancements in the fledgling automotive industry and the decision by many other American industrial companies to select the Border Cities as their first foreign plant location. Windsor became a pharmaceutical production centre and, with the advent of Prohibition in the United States, alcoholic beverage production expanded substantially.

### CITY OF WINDSOR MAJOR EMPLOYERS

CHRYSLER CANADA	8,934
WINDSOR CASINO LIMITED	3,455
FORD MOTOR COMPANY	5,595
GENERAL MOTORS OF CANADA	2,650
CITY OF WINDSOR	2,248
WINDSOR REGIONAL HOSPITAL	2,178
WINDSOR BOARD OF EDUCATION	1,807
UNIVERSITY OF WINDSOR	1,541
WINDSOR SEPARATE SCHOOL BOARD	1,500
HOTEL DIEU-GRACE HOSPITAL VILLA MARIA	1,200

With the outbreak of World War II, the City's automotive and metal working industry mobilized quickly as a major producer of war materials for the Allies. After the war, Windsor's plants reverted to peacetime production at record levels. Substantial growth took place in Windsor in the 1960's partly as a result of the Canada-United States Automotive Products Agreement. The Auto Pact, as it is known, provides for limited free trade in new motor vehicles and parts and enables companies to rationalize their production on a continent-wide basis.

**The Automotive Capital Of Canada.** Entering the 1970's, Windsor's reputation for car and truck manufacturing had been well established. Today, Ford, Chrysler and General Motors are represented with eleven plants in the City and contribute substantially to the City's tax base and employment. Many of the plants established during the past two decades have been a direct result of the need to supply the automotive industry in Canada

and the United States with parts, tools and other related products and services.

**Canada's Fifth Largest Industrial City.** In the midst of North America's high technology manufacturing region, Windsor's manufacturing output exceeds that of cities such as Calgary, Ottawa and London. Only one mile away is Detroit's vast metropolitan market with 4.6 million people within 40 miles (65 kilometers), twice the size of Metro Toronto, and twenty-five million people are within 250 miles; (402 kilometers), 125 million, 50% of North America's population, and 90% of the vehicle assembly plants are within a day's trucking time. Two significant characteristics of Windsor's industry throughout its history have been the high degree of utilization of skilled workers and technological innovation. As a result, Windsor is, and has been for many years, the most productive of Canada's top twelve manufacturing centres in terms of net output per worker. The future prospects are for sustained and substantial growth as Windsor continues to build on this technological and production base.

**One Of The Country's Richest And Most Diversified Agricultural Districts.** Windsor is Canada's southernmost city situated in southwestern Ontario at the tip of the peninsula formed by Lake St. Clair, the Detroit River and Lake Erie. With a mild climate and minimal snowfalls, the surrounding Essex County area enjoys the country's longest growing season. Farm output in Essex County exceeds that of any of the four Atlantic provinces, with major crops including corn, soybeans, wheat and a variety of fruits and vegetables. The area also supports the largest concentration of greenhouse products, outside of California. Agricultural firms, food and beverage processing, distilleries and award-winning wineries are also located in Windsor-Essex-Tilbury. World-Famous Hiram Walker's distillery has been a landmark here since 1858, and Heinz, Family Tradition Foods, Omstead, Canadian Salt, Seagram, ADM-Agri-Industries, Colio Winery and Pelee Island Winery have gained international attention.

**A Leading Transportation Hub.** Servicing the heart of North America's manufacturing centre with a sophisticated system of expressways, airways, deepwater port facilities, railways (including a railway tunnel and a rail barge) and an international vehicular bridge and tunnel, Windsor is the western terminus of the MacDonald Cartier Freeway (Highway 401) along with three other major highways. Windsor is also interconnected with the U.S. interstate system (I-75), (I-96), (I-94) via the 4-lane Ambassador Bridge or Windsor /Detroit tunnel. It is this transportation network that makes Windsor a key transportation link in the NAFTA (North America Free Trade Agreement) Superhighway. Windsor is served by five major railways: Canadian National, Canadian Pacific, Norfolk and Western, CSX and Essex Terminal. The Port of Windsor is on the Great Lakes/St. Lawrence Seaway System and has deepwater wharfage, which allows bulk cargo and container handling facilities.





**A World Class Centre For Advanced Technology.** Windsor attracted a significant number of companies early in the 1990's, both in the metal working and plastics sectors, thereby continuing to enhance our economic position. Metallic core technology, compression and blow-molding plants are among the most recent innovations in plastics to complement Ford's "Unique in the World" casting techniques. Windsor has led all of Canada into the plastics age. Today over 80 different plastic molding companies produce everything from blow-molded automobile gas tanks to consumer durables. Other key manufacturing in the City includes aerospace and aircraft gears, micro processor-controlled cutting machines, electro optical laser measuring equipment, robotic guidance and vision systems, computer automated capsule manufacturing machines, pharmaceuticals and chemicals.

**Innovative Diversification For The 21st Century.** Economic expansion has flourished through major investments and unique partnerships. DNN's construction of a \$240 million high-tech processing plant is a joint venture between Dofasco Canada, NKK Japan and National Steel of Pittsburgh. Ford's new \$200 million Aluminium Plant in Windsor's west end is a state-of-the-art facility to produce cast aluminium engine blocks using a new process researched and developed in Windsor. As well, a \$1 billion expansion by Ford began producing a series of new engines in 1995. General Motors' four-speed electronic transmission plant represents a further retooling investment in Windsor of \$600 million.

Windsor is the corporate headquarters for Chrysler Canada, the home of the minivan and a recent \$600 million retooling to produce third generation minivans with leading technology.

A first in Canada is the Chrysler Canada / University of Windsor partnership, a \$50 million R&D centre for road test simulation and alternative fuel testing.

Windsor boasts two multi-million dollar privately-owned power plants, representing a first in the Province of Ontario. The West Windsor Power plant is owned equally by affiliates of Power Link Corporation of Portland and American Tractabel Corporation. In addition, Transalta Energy Corporation of Calgary established a \$60 million gas-fired generating station in Windsor's east end.

**Committed To Outstanding Education and Health Care**

Quality education and training are available at all levels of learning in Windsor from elementary through post secondary schools. St. Clair College of Applied Arts and Technology is one of Ontario's leading colleges for trade and technology training. The University of Windsor is renowned for its research and teaching excellence and attracts students from around the world.

Windsor's health care community has led Ontario in restructuring. Hospital consolidation has led to new facilities and equipment such as CT scanners and MRI machines that provide leading technology for quality health care. Supplying 95% of the community's medical needs, Windsor's health system also offers specialized services such as a Teen Health Centre and Occupational Health Clinic.

**A Community With A Diverse Cultural Background.** Over 90 ethnic groups, carry on the tradition of their native lands through annual celebrations such as The Carrousel of Nations, a 10-day Multi-Cultural festival celebrating foreign nations, Caribefest, Grapefest and Oktoberfest. All have become symbols of Windsor's distinct community groups as well as major tourist attractions. To promote social, cultural and economic ties, Windsor has been twinned with cities around the world including Coventry, England; Fujisawa, Japan; Granby, Quebec; Las Vueltas, El Salvador; Mannheim, Germany; Ohrid, Macedonia; St. Etienne, France; and Udine, Italy.

**A Major Destination For Tourism And Conventions.** County fairs and festivals, botanical gardens and bird sanctuaries, internationally famous wineries, a comprehensive selection of ethnic and Canadian restaurants and impressive collections and exhibits at the Art Gallery of Windsor are among the area's unique attractions. Windsor is home to the Windsor Symphony, Windsor Light Opera and hosts world class performances at the Cleary International Centre. The Cleary is a world-class meeting facility, with meeting space for up to 4,000 delegates and a 69-seat executive conference theatre, a 1,200 seat performing arts theatre and indoor access to two major hotels.

For added excitement, there is harness racing at Windsor Raceway, one of North America's premiere tracks, major professional sports and Casino Windsor within close proximity.

Since casino gaming came to Windsor, the region has increased from 3.2 million visitors a year to over 8 million, making tourism a multi-million dollar industry in this area with a major economic benefit to the community.

**A Vibrant Economy, Safe, Caring, Diverse Community And Healthy, Sustainable Environment, Make Windsor... The Place To Be.**





## CHIEF ADMINISTRATIVE OFFICER'S MESSAGE



The Chief Administrative Officer (CAO) serves at the behest of the Mayor and members of City Council and has full responsibility for the implementation of Council approved policies, directing the preparation of the executive budget and exercising general financial control over all City departments in terms of approved appropriations. The CAO oversees the day-to-day operations of the City through 14 separate Department Heads, and coordinates the administrative interaction with various operating agencies such as the Police Service, Windsor Public Library, Transit Windsor and Children's Aid Societies.

1996 was a year of unusual challenges and opportunities for the City of Windsor.

The very shapes and territories of municipal governments all across the Province of Ontario are changing. Yesterday's traditional boundaries are disappearing and this municipality, like other cities in Ontario, had to overcome the hurdles of government cutbacks and transfers of new and greater responsibilities. Some of these changes were not only significant in magnitude but often accompanied by doubt as to their timing and nature. Nevertheless, the City had managed not only to adapt to these changes but prosper.

In 1996, the City of Windsor completed a Community Strategic Plan which provides us a focus for planning and direction for our community's growth. It provided a Vision -

*"Windsor, Canada's southernmost city and international gateway, is a diverse community of safe, caring neighbourhoods, with a vibrant economy and a healthy sustainable environment."*

and a Mission Statement for the Corporation, that -

*"The City of Windsor, with the involvement of its citizens, will deliver effective and responsive municipal services, and will mobilize innovative community partnerships."*

The effectiveness of this partnership attitude is reflected in the outstanding progress made by the City of Windsor in its record new housing construction, its dynamic development in the City Centre where a new Permanent Casino will be augmented by dramatic hospitality centres, a Joint Facility for our Police Services and the courts, esplanades and major recreational and visitor attractions.

Faith in the future of the City of Windsor is evidenced by the massive and continuing investments of the major automotive firms, by our healthy neighbourhood communities and by the many new and innovative retail developments coming to our community.

It is for good reason the Canadian Bond Rating Service has seen fit to upgrade City of Windsor Bonds five times in nine years. Being fiscally responsible has many kinds of rewards, especially for a municipality which calls itself "The Place To Be".

Combined with our Community Strategic Plan, the City is now beginning to phase-in a corporate restructuring program which will develop an administrative organization capable of dealing with both the changes coming from senior levels of government and the new demands generated by economic growth and the community's vision for the future.

The 1996 City of Windsor Annual Report reflects our willingness to meet new conditions with open and innovative attitudes. The Report is confidently and respectfully submitted.

A handwritten signature in cursive script that reads "Chuck Will".

C.W. (CHUCK) WILLS, CGA  
Chief Administrative Officer



**CITY COUNCIL**

**CHIEF ADMINISTRATIVE OFFICER**

**FINANCE**  
*Gerard Pinsonneault (Acting)*

**LEGAL**  
*Al Kellerman*

**BUILDING**  
*Ed Link*

**CITY CLERK**  
*Thomas Lynd*

**SOCIAL SERVICES**  
*Dana Howe*

**PLANNING**  
*Jon Atkins*

**FIRE**  
*David Fields*

**HURON LODGE**  
*Lucie Marcus*

**HUMAN RESOURCES**  
*Archie Glajch*

**PROPERTY & HOUSING**  
*William Salzer (Acting)*

**CONVENTION & VISITORS BUREAU**  
*Elizabeth Hamel (Acting)*

**TRAFFIC ENGINEERING**  
*John Tofflemire*

**PUBLIC WORKS**  
*Gord Harding*

**PARKS & RECREATION**  
*Lloyd Burridge*

**Services Provided by Other Consolidated Boards:**

Cleary International Centre • *General Manager - Sergio Grando*  
Roseland Golf & Curling Club • *General Manager - Paul Meloche*  
Transit Windsor • *General Manager - Anthony Haddad*  
Windsor Police Service • *Chief - John Kousik*  
Windsor Public Library • *Director - Jean Dirksen*  
Windsor Tunnel Commission • *Treasurer - Gerard Pinsonneault*  
Business Improvement Areas (B.I.A.)



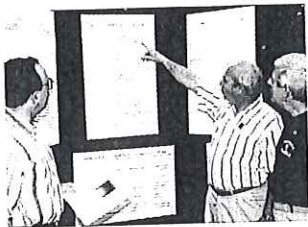


## BUILDING DEPARTMENT

The Building Department is responsible for the review of construction projects for compliance with various municipal by-laws and provincial regulations and the issuance of permits within the City of Windsor. The department also responds to complaints regarding property maintenance standards and it performs the necessary field inspections related to the upgrading of property utilizing grants available from senior levels of government. The Building Department utilizes the municipality's property standards by-law and dirty yard by-law to maintain a high quality of life for all citizens.

## PLANNING DEPARTMENT

It is the Planning Department's general mandate to advise City Council on all matters pertaining to municipal planning as set out in "The Planning Act of Ontario".



The Planning Department is currently in the process of preparing a new Official Plan for the City of Windsor. The purpose of an Official Plan is to provide a general direction for the management of the physical growth and development within a city for a period of approximately 20 years. As such, an Official Plan provides guidance for the provision of public works, the actions of local boards and municipal departments and the proposals of private enterprise. In addition, an Official Plan also gives direction for implementing by-laws, guidelines for more detailed planning and a means for controlling the pattern of growth so as not to exceed a municipality's capacity to provide a satisfactory environment and adequate services and facilities.

In May 1996, during the final phase of the Community Strategic Planning process, (see the City's web page on the Community Strategic Plan) Council adopted a work plan and organizational structure for the preparation of a new Official Plan. The report on this process entitled, *Vision in Action: A new Official Plan for the City of Windsor, identified April, 1998 as a scheduled completion date.*

## CONVENTION AND VISITORS BUREAU OF WINDSOR, ESSEX COUNTY AND PEELE ISLAND

The Convention and Visitors Bureau saw its most productive year in 1996. With a mandate to promote this region as a viable leisure, group tour and convention destination, there has been an increase in tourism that has almost tripled over the past few years. The Bureau's sales team participated in more bid presentations and hosted more sites inspections than have ever been done in the past. For future years the Convention department will be bringing over \$15 million direct spending or \$33.5 million in economic benefit to this community. Over 101,320 delegates' nights have been booked for future years.



Interest in the Windsor, Essex County and Pelee Island region is now expanding to the international marketplace. Travel writers and tour operators from the United Kingdom, Japan, South Africa, Germany and France are now providing editorial coverage on this region in the overseas marketplace. The area is fortunate to receive over \$4 million in free editorial coverage a year.

The Bureau has taken on the responsibility of being the Host Organization for Superhost Customer Service Training and has been incorporated into the City of Windsor's training program. Windsor is the number one City for training the hospitality industry and community in great customer service. To date over 3,500 people have been trained.

## WINDSOR-ESSEX COUNTY DEVELOPMENT COMMISSION

The mandate of the Windsor-Essex County Development Commission is to attract new business, capital investment, assessment and employment-creating enterprises; aid in the strengthening, diversification and growth of existing business; maintain an attractive business economic environment and to promote the region as a desirable business location.

The Windsor-Essex County market area has been very active in terms of new commercial development activities in the last few years and anticipates record levels of new construction in the future. The community is committed to pursuing hospitality and entertainment related projects in the City Centre to complement casino gaming. As well, new suburban retail in-fill and the arrival of big box retailers in Windsor continue to drive new commercial plaza and power centre sites.

## CLEARY INTERNATIONAL CENTRE

The Cleary International Centre is a state of the art Convention and Cultural facility rooted in the City of Windsor looking across the world's busiest international waterway to Detroit, Michigan. The Cleary International Centre enables Windsor to capitalize on its historically strategic location, adjacent to almost six million people in the metropolitan Detroit area. It offers a meeting place for cultural and business interests from cities within a wide radius.



The Cleary's Chrysler Theatre offers a professional entertainment venue for hosting world renowned performances ranging from musicals to rock concerts.



### **HURON LODGE**

Huron Lodge is the City's long-term care senior citizen facility with 256 beds for long-term care and 2 beds for respite for caregivers on a short-term basis. Huron Lodge actively participates in the community by providing support services for seniors at two senior housing complexes actively promoting community involvement and education through intergenerational programs with local schools, participation in programs such as Education Week and by supporting an active Volunteer Program for those in the community willing to donate their time and energy. Above all else, Huron Lodge is committed to promoting and maintaining a healthy, caring, active, nurturing and supportive environment for their residents and seniors throughout the City in responsible ways that respect dignity and improve the quality of life in Windsor.



### **DEPARTMENT OF PROPERTY AND HOUSING**

This City Department manages City property acquisitions and disposals, the maintenance and custodial services required for City facilities and is responsible for the development, operation and management of the City's 1,170 not-for-profit housing units for seniors and families. The housing portfolio is governed by a municipal board named Winhome. Winhome's mandate is to provide affordable housing and be responsive to tenants while fostering and encouraging tenants to become actively involved in the community in which they reside. To this end, Winhome has created low unit-density developments which are geared to a wide range of incomes and has assisted in the formation of tenant associations in those developments.

### **WINDSOR PUBLIC LIBRARY**

The Windsor Public Library is a system of seven community libraries located throughout the City. Windsor's Community Museum, and the Main Library house in-depth research and reference services, extension services for those citizens with special needs, and the Municipal Archives.

A unique community partnership was established with the Library and the Windsor and Essex County School Boards. A result of this partnership will be a new computer integrated on-line library system which will link the schools and the library. This sharing of technology and information is not only cost-effective, it's an ideal approach to providing all students with universal access to information. The Library is also actively involved with the Healthy Community Interagency Partnership.

Internet service was established for the public at Riverside and Main Libraries. This was made possible by the generosity of WINCOM, a local Internet service provider, who supplied and installed the necessary computer software and is sponsoring unlimited Internet time.

The Library developed its own home page on the Internet through the City of Windsor's web site. This service provides Internet users with up-to-date library information, programme lists, news, hours of opening and Friends' events.



In September their first "friend-raising" event was held attracting over 1,000 people to meet Adam Graves, member of the 1996 Canada World Cup Hockey Team, top scoring left winger for the New York Rangers, and celebrity spokesperson for the Windsor Public Library. As a result of Adam's encouragement of support to community libraries, a number of people joined the "Friends of the Library".

### **PARKS & RECREATION DEPARTMENT**

The City is committed to providing quality leisure environments and activities. The Parks and Recreation Department grooms over 2,000 acres of parkland in 150 municipal parks and operates 31 recreational facilities including ten community centres, five indoor pools, six outdoor pools, five arenas and one outdoor ice rink. The Department organizes, operates and administers cultural, athletic and artistic programs for youths and adults throughout the year. The Department also partners with community organizations for special events such as the International Freedom Festival, the Classic Indoor Games for the Physically Disabled, the Provincial Women's High School Soccer Championships, the New Year's Eve Skating Parties at City Arenas and many others.

Major 1996 projects for the Department included the expansion of the biking/walking trails throughout the City, construction of a toboggan hill in Malden Park and the completion of the commemorative botanical gardens honouring the late Right Honourable Paul Martin in historic Willistead Park. The Department has also posted 55 pages of its recreational places and programs on the Internet.

### **SOCIAL SERVICES DEPARTMENT**

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

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

A 45% reduction in general welfare caseload has been achieved since the height of the recession in May 1993. This compares favourably with the 23% overall provincial average despite equal or lower unemployment rates in other municipal jurisdictions.

Their mission is to help people in responsible ways that respect dignity and encourage independence by working together to provide quality customer service.

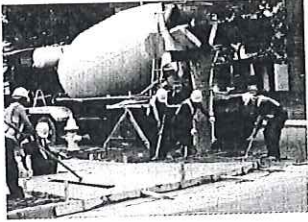




## SERVING THE COMMUNITY...

### PUBLIC WORKS DEPARTMENT

The Public Works Department is entrusted with the responsibility of construction, and the ongoing maintenance on the public right-of-way of roads, sewers, and sidewalks, as well as serving the community for refuse collection and disposal, street cleaning and litter control, and winter control.



The Engineering Branch is comprised of five separate divisions which provide complete in-house design and drafting services for the Department particularly related to new Capital Projects as well as a liaison with work carried out by Consulting Engineers. This Branch also administers by-laws and policies for work carried out by private citizens on the public right-of-way. Responsibilities include new roads and sewers, engineering design and analysis, drafting, tendering, and contract supervision; installation of curb and gutter, and sidewalks associated with new road and sewer construction; local improvements (petition to contract); major intersection improvements; new street lighting, busbay, school approach sidewalk construction; contract liaison and inspection of new road and sewer construction in subdivisions; permits relating to construction and work on the public right-of-way.

The Operations Branch maintains the municipal infrastructure located on the public right-of-way and provides services to the public such as refuse collection and disposal, street cleaning, road and sewer repair and winter control. In addition it includes an Equipment Division which provides vehicle maintenance for all other divisions within the department and to other municipal departments. Through the effective delivery of Environmental Services, the overall image of our City is enhanced, and shows the Community commitment to a safe and healthy environment.

The Pollution Control Branch is responsible for the maintenance and operation of two pollution control plants and thirty-four sewage pumping stations (7 sanitary and 27 storm pumping stations). In addition the Branch operates a Laboratory Division and enforces various sewer usage by-laws. The Laboratory emphasis is on enforcement through working with industry, to achieve compliance and protect the environment.

### TRAFFIC ENGINEERING DEPARTMENT

This Department is responsible for parking enforcement on City roads and parking lots and for traffic operations in the City. The Department's Transportation Planning Section is collecting all traffic data for incorporation into the Windsor Area Long Range Transportation Study which is currently in progress. This Study will map the transportation needs and plans for a transportation system for the City to cover the projections for the next 20 years. The Study will not only address the road system but also the bikeway and transit needs for that time frame.

Currently, 225 intersections operate within the boundaries of the City of Windsor. Additionally, the Division provides services and technical support to the surrounding Towns of Tecumseh, Belle River, Amherstburg, the Village of St. Clair Beach and provides backup support to the Ministry of Transportation - Ontario (MTO) as requested.

Each signalized intersection has full upload capabilities from the central office as a feature of the system. Intersections change timing plans on a time-of-day basis, as well as concurrently operating under Critical Intersection Control (traffic adaptive control) and under Traffic Responsive Control. Operating under these three forms of control concurrently provides a means of maintaining signal coordination between intersections yet responding and adapting to ever changing traffic patterns throughout the day.

## C O R P O R A T E

### FINANCE DEPARTMENT

The Finance Department monitors the financial well being of the Corporation in accordance with Council's Fiscal Fitness and Debt Reduction Policies. Because of a record of prudent fiscal management, the City has earned an AA-rating.

Responsible for the overall financial management of City Resources, the Department conducts the financial planning and budgeting services for a \$300 million plus operating budget and a \$50 million plus capital budget. This includes the development of recommendations to Council on financial policies and procedures for the City.

The Department is also responsible for the levying and collecting of municipal and school taxes; the collection of grants and other revenues; financial reporting and analysis; payroll and accounts payable; and treasury and debt management. In addition, the department provides centralized information and computing services, purchasing services, internal audit and consulting services and risk management services.

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

### LEGAL DEPARTMENT

The Legal Department performs a wide variety of legal services on behalf of Council, Local Boards and Civic Administration. The Office of the City Solicitor is primarily responsible for the preparation of legal opinions for the guidance of Council and the Administration. This Office also represents the Corporation before the Courts and administrative tribunals such as the Ontario Municipal Board. Some of the additional services performed are the preparation of by-laws, contracts, the conduct of real estate transactions and the prosecution of contraventions of municipal by-laws.

### HUMAN RESOURCES DEPARTMENT

The Human Resources Department provides centralized personnel services to all departments under the Authority of the C.A.O. for recruitment, employment equity, wage and salary administration, organizational analysis, official employment records, fringe benefit administration (including pensions, group life, long-term disability, health, dental and vision





## TRANSIT WINDSOR

Transit Windsor provides public transit for the City of Windsor under the authority of the Sandwich, Windsor & Amherstburg Railway Act (SW&A), incorporated by Act of Legislation, March 2, 1872. Windsor Chartabus, a wholly owned subsidiary of Transit Windsor, provides service from Windsor, through the international tunnel to Detroit, Michigan with a limited route in the downtown area of both cities.

Transit Windsor has 93 vehicles in the fleet consisting of 14 Orion, 79 General Motors and 6 leased flexible diesel powered buses. In 1996, these vehicles traveled approximately 4,370,000 kilometres or 47,000 kilometres per active vehicle. In response to concerns expressed regarding the environment, Transit Windsor was the first Ontario transit system to use #2 Clear low sulphur premium diesel fuel which was developed to reduce emissions and increase efficiency. During 1996, Transit Windsor purchased 3,000,000 litres of fuel for fleet consumption and for resale to other municipal consumers.

Transit Windsor is funded by revenue generated by the users of the system and through a partnership between the municipality and the Province of Ontario's Ministry of Transportation. As an agency of the City of Windsor, Transit Windsor management reports to a Board of Directors appointed annually by City Council and is responsible for planning, development, marketing and operating of the public transit system based on the policies and budget allocations established by City Council. The assets of Transit Windsor and Windsor Chartabus are wholly owned by the City of Windsor.

## FIRE DEPARTMENT

The primary goals of the Fire Department are to respond to emergencies, to save lives and protect property. The Risk Management Section enforces various codes, performs safety inspections, reviews and approves construction plans. In addition, the Division presents several safety programs and also investigates fires. The Emergency Communications Division provides dispatching services to the City and nine surrounding municipalities. They are also responsible for design, installation and servicing all electronic equipment in stations and fire apparatus. The Apparatus Division tests, repairs and maintains all vehicles, tools and equipment. The Training Division schedules and provides instruction and training on apparatus, equipment, extinguishment and operational procedures. The Planning and Support Section performs all administrative duties including maintaining records and accounts, preparing and monitoring the departmental budget and controlling the general stores.

## WINDSOR POLICE SERVICE

The Windsor Police Service developed a strategic plan for their department in 1996 which outlined their vision as, "Windsor, a community where everyone lives, works and visits in a safe and comfortable environment". The Windsor Police Service also adopted a mission "to prevent and investigate crime, to provide support, and to enforce the law, in partnership with the community".

The Windsor Police Service endeavours to ensure that the needs of the community are met through continuing consultation with such groups as the Community Policing Advisory Committee, Healthy Community Project, Downtown Hospitality Committee, Mayor's Race and Ethno Cultural Committee, and various Business Improvement Areas.



The Province announced approval for a new Joint Justice Facility, in June of 1996, which will house the Ontario Court of Justice Provincial Division and the Windsor Police Headquarters. Completion of the project is expected in 1998.

## S E R V I C E S

plans), staff training and development, labour relations, workers' compensation, occupational health and safety, job evaluation and other general administrative programs as may pertain to the Human Resources management function.

The Corporation of the City of Windsor employs approximately 1,500 full-time, 250 temporary and part-time and 400 recreational employees and during the summer months 150 students. Specifically, the Human Resources Department promotes health and safety initiatives for corporate departments and training for employees which in turn provides a direct and indirect value added service to the public. Through this initiative, the public has been the recipient in a few instances with CPR and first-aid training being administered by Corporation employees.

In addition, the Department promotes well-being and safety of Corporate employees/retirees through proactive initiatives proposed by our EFAP Committee and various health related workshops/seminars/retirement planning programs.

Other initiatives include ongoing technological change in recruitment in the areas of government program; summer and unemployed lotteries, filling of job vacancies and ongoing refinement of current "pools" to maintain a continuum of staff in assisting departments with their hiring needs which in turn, has a direct benefit to public service.

## CITY CLERKS DEPARTMENT

The City Clerk's primary duty is to function as corporate secretary to City Council, which involves recording all resolutions, decisions and other proceedings of Council, processing formal applications to Council, and maintaining the official records. In addition, the City Clerk's Office provides secretarial services to over 40 committees, boards, commissions and the Court of Revision.

Business, dog and lottery licenses are issued from the Clerk's Office. The Department also conducts municipal elections every three years pursuant to the *Municipal Elections Act* and undertakes required procedures under the *Vital Statistics Act*, the *Marriage Act* and the *Freedom of Information and Protection of Individual Privacy Act*.

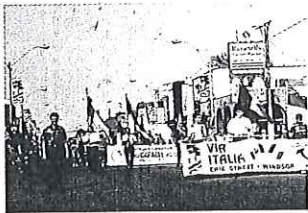
Property assessment figures are available in the City Clerk's Office and applications and/or petitions are processed for Street and Alley Closings, Encroachments, Local Improvements, and Severances/Consents and Permissions/Variations through the Committee of Adjustment.





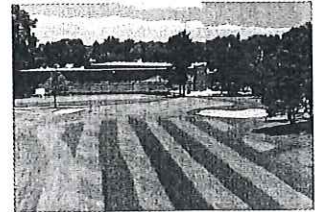
## COUNCIL AFFILIATED COMMITTEES

Airport Committee  
 Arena Board  
 Art Gallery of Windsor  
 Audit Committee  
 Bingo Advisory Committee  
 Budget Steering Committee  
 Carrousel of Nations Committee  
 Children's Aid Society of the County of Essex  
 Roman Catholic Children's Aid Society  
 Child Welfare Needs - Mayor's Committee  
 City and School Boards Liaison Committee  
 City Centre Business Association  
 City Centre Revitalization Task Force  
 Cleary Auditorium Committee of Trustees  
 Committee of Adjustment  
 Committee of the Whole re bills  
 Community Centres Board of Management  
 Convention & Visitors Bureau Board of Management  
 County Landfill No. 3 Advisory Committee  
 Court of Revision (Local Improvement & Drainage)  
 Downriver Air Pollution Control Project Committee  
 Drouillard Road Business Improvement Area  
 Board of Management



Essex Windsor Solid Waste Authority  
 - Public Advisory Committee  
 Finance Committee  
 Freedom Festival Committee  
 Friends of the Court  
 Growth Committee  
 Handi-Transit Board of Management  
 Windsor Housing Company  
 Windsor Non Profit Housing Corporation  
 Huron Lodge Committee of Management  
 International Relations Committee  
 Licensing Commission  
 Master Electricians Board of Examiners  
 Mayors Committee on Housing  
 Michigan - Ontario Advisory Board on  
 Transboundary Air Pollution Control  
 Museum Development Committee  
 Old Midtown Business Improvement Area  
 Board of Management

Old Riverside Business Improvement Area  
 Board of Management  
 Ottawa Street Business Improvement Area  
 Board of Management  
 Pillette Village Business Improvement Area  
 Board of Management  
 Planning Advisory Committee  
 Property Standards Committee  
 Race & Ethnocultural Relations Committee  
 Recreation Committee  
 Roseland Golf Club Board  
 of Directors  
 Sandwich Business  
 Improvement Area  
 Board of Management  
 Science & Technology  
 Centre Steering Committee  
 Strategic Planning Committee  
 Transit Windsor Board of Directors  
 University of Windsor Human Kinetics Building  
 Community Use Advisory Board  
 Walker Road Business Improvement Area  
 Board of Management  
 Walkerville Business Association Board of  
 Management  
 Waste Diversion Advisory Committee  
 Waterfront Master Plan Review Committee  
 Willistead Manor Inc., Board of Directors  
 Windsor Advisory Committee on Disability Issues  
 Windsor Architectural Conservation  
 Advisory Committee  
 Windsor Bicycling Committee  
 Windsor Citizens Crime Prevention Committee  
 Windsor-Essex County Development Commission  
 Windsor-Essex County Health Unit  
 Windsor- Environmental Advisory Committee  
 Windsor Harbour Commission  
 Windsor Housing Authority  
 Windsor Police Services Board  
 Windsor Public Library Board  
 Windsor Public Library - Long Range Planning  
 Sub-Committee  
 Windsor Suburban Roads Commission  
 Windsor Symphony Board of Directors  
 Windsor Symphony Orchestra Financial  
 Management Committee  
 Windsor Tunnel Commission  
 Windsor Utilities Commission





# **S AFE, CARING AND DIVERSE COMMUNITY**





As has been the case for several years now, two Council Policies, the Fiscal Fitness Policy and the Debt Management Policy, provided the broad framework which guided the City's finances in 1996.

The Fiscal Fitness Policy requires the mill rate to be set at least 1% below the previous year's rate of inflation. While it has become increasingly more challenging to meet this requirement, the policy leads to a thorough review of the services provided by the municipality and, therefore, helps eliminate inefficiencies.



The Debt Reduction Policy - Managing Debt in a Growing Community, an evolution of the Debt Reduction Policy, was introduced in the fall of 1996. The old policy sought to reduce the City's long term debt by an absolute dollar amount each year. The policy served the corporation well from its inception in 1984. However, given Windsor's substantial growth in the last few years, the absolute reduction targets were becoming too inflexible. The modified Debt Reduction Policy is based on the premise that as the municipality's revenues grow, its ability to support larger debt loads increases. Therefore, the new policy is based on maintaining several debt-to-revenue ratios within acceptable ranges. This approach will enable the municipality to better balance the need to control debt levels with the need to finance capital projects in a growing economy.

During the year, we experienced significant changes in the funding provided to the City by the provincial government. Generally, the province moved towards deconditionalized but smaller grants. In this regard it is interesting to note that provincial grants accounted for 21.7% of total financing in 1996, down from 25.8% in 1995. Notwithstanding these and the many other fiscal challenges that faced the municipality in 1996, we were able to close the year with a consolidated surplus of \$1.1 million. This positive result is largely attributable to the sound policies put in place by City Council, the frugal management of available financial resources, and a 2.7% increase in the assessment base.

Other fiscal highlights include:

- a \$3.4 million increase in reserves and reserve funds
- a combined reduction in taxes receivable and accounts receivable of \$4.2 million
- an increase in taxable assessment of \$30.4 million
- a decrease of \$9.5 million in social and family services expenditures, largely due to decreased welfare rolls

Taking a broader outlook, the local economy experienced significant economic growth during the year. For example, there were a total of 1,320 dwelling units for which building permits were issued, almost double the 757 total in 1995. This economic growth benefited municipal finances by increasing the taxable assessment base and by lowering the social assistance rolls and, therefore, social assistance expenditures. Conversely, however, growth will increase those future expenditures that are directly related to population.

Looking ahead to 1997, the municipality will need to deal with the major realignment of responsibilities between the provincial and local governments. Another ongoing challenge is to provide funding for the maintenance of the existing infrastructure while also funding growth related infrastructure. However, the municipality through the Community Strategic Plan, the sound financial strategies adopted by Council, and its dedicated employees, is well positioned to meet these challenges and to continue to provide excellent services to the people of Windsor.

In closing, I would like to thank all those individuals who contributed to the preparation of this annual corporate report.

A handwritten signature in dark ink, appearing to read 'G.S. Pinsonneault'.

G.S. Pinsonneault, C.A.  
Commissioner of Finance (Acting)  
April 16, 1997





In addition to the Audited Consolidated Financial Statements which are required by the Municipal Act, this Corporate Annual Report includes statistical and other relevant information about the Corporation and the Windsor area. It is intended to be a comprehensive resource for interested users, including: citizens, City Council, corporate management and employees, financial institutions, other municipalities, senior levels of government, and the media.

The financial statements and all other financial information in this Annual Report are presented on a consolidated basis. Full details of the consolidated entities and consolidation criteria can be found in note 1(a) of the Consolidated Financial Statements.

The Consolidated Financial Statements, which have been approved by the Audit Committee as well as City Council, are the responsibility of the management team of the Corporation of the City of Windsor. The preparation of financial statements invariably requires the use of judgement in making estimates and projections. The management of the corporation is confident that these judgements have been made with prudence and that the financial statements have been prepared, within reasonable limits of materiality, in accordance with guidelines prescribed by the Ministry of Municipal Affairs and Housing.

In order to discharge its responsibilities, management has instituted a system of internal controls which is intended to safeguard assets and to provide accurate, timely and complete financial information for both internal decision making and external reporting. While all systems of internal controls need to strike a balance between functionality and costs, management believes that the City's controls achieve the above-noted goals effectively and efficiently.

As required by the Municipal Act, the Corporation retained a licensed accounting firm, Ernst & Young, to express an independent opinion on management's financial statements. Their reports to the members of council, inhabitants and ratepayers of the Corporation of the City of Windsor accompany the various financial statements in the financial section of this report.



## AUDITORS' REPORT

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

We have audited the consolidated balance sheet of The Corporation of the City of Windsor as at December 31, 1996 and the consolidated statement of operations for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the City as at December 31, 1996 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in note 1 to the consolidated financial statements.

*Ernst & Young*  
Chartered Accountants

Windsor, Ontario  
April 16, 1997





**Consolidated Balance Sheet**  
**December 31, 1996**  
**with comparative figures for 1995**

(stated in thousands of dollars)

	<b>1996</b>	<b>1995</b>
	\$	\$
<b>Assets</b>		
Unrestricted:		
Taxes receivable	22,079	22,947
Accounts receivable	28,859	32,160
Other current assets	5,563	4,599
Deferred expenditures (note 5)	-	2,631
	<b>56,501</b>	<b>62,337</b>
Restricted:		
Investments (note 6)	393	264
Investment in own debentures (note 6)	4,225	1,081
Accounts receivable	664	472
Due from own funds	45,577	44,779
	<b>50,859</b>	<b>46,596</b>
Capital outlay financed by long term liabilities and to be recovered in future years [note 1(b)]:		
General municipal purposes	51,098	48,208
Tunnel plaza improvements	19,598	20,000
Add foreign exchange translation adjustment	1,019	1,709
	<b>71,715</b>	<b>69,917</b>
<b>Total assets</b>	<b>179,075</b>	<b>178,850</b>
<b>Liabilities and Fund Balances</b>		
Liabilities:		
Temporary loans	35	4,344
Accounts payable and accrued liabilities	22,105	24,060
Due to own funds	45,577	44,779
Net long term liabilities (note 9):		
Repayable from general tax revenues	52,117	49,917
Repayable from Tunnel toll revenues	19,598	20,000
<b>Total liabilities</b>	<b>139,432</b>	<b>143,100</b>
Fund balances at the end of the year (notes 11 and 12)		
To offset taxation or user charges	1,148	843
Capital operations not yet permanently financed	(20,458)	(20,585)
Reserves	8,103	8,904
Reserve funds	50,850	46,588
<b>Total fund balances</b>	<b>39,643</b>	<b>35,750</b>
<b>Total liabilities and fund balances</b>	<b>179,075</b>	<b>178,850</b>

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





**Consolidated Statement of Operations**  
**Year ended December 31, 1996**  
**with comparative figures for 1995**

(stated in thousands of dollars)

	<b>1996</b>	<b>1995</b>
	\$	\$
<b>SOURCES OF FINANCING:</b>		
Taxation and user charges:		
Residential and farm taxation	149,790	147,300
Commercial, industrial and business taxation	117,960	114,600
Taxation from other governments	8,033	7,866
User charges	88,915	85,384
Grants:		
Government of Canada	3,865	7,615
Province of Ontario	69,625	91,218
Other:		
Contributions from developers	2,561	2,500
Investment income	8,401	11,066
Sale of land and equipment (note 17)	5,513	59,667
Penalties and interest on taxes	3,630	3,787
Fines	1,800	2,013
Deduct amounts received or receivable for school boards (note 2)	(136,767)	(134,028)
Proceeds from the issue of long term liabilities:		
General municipal purposes	17,604	18,000
Tunnel plaza improvements		20,000
Municipal fund balances at the beginning of the year (note 11):		
To offset (to be recovered from) taxation or user charges	843	(175)
Capital operations not yet permanently financed (note 17)	(20,585)	(83,257)
<b>Total financing available during the year</b>	<b>321,188</b>	<b>353,556</b>
<b>APPLIED TO:</b>		
Current operations (notes 3, 10, 15):		
General government	31,625	28,332
Protection to persons and property	64,894	65,129
Transportation services	46,017	42,356
Environmental services	30,620	31,079
Health services	1,032	1,114
Social and family services	61,211	70,748
Recreation and cultural services	35,192	34,887
Planning and development	5,876	6,249
	<b>276,467</b>	<b>279,894</b>
Capital:		
General government	7,403	785
Protection to persons and property	1,535	1,020
Transportation services:		
General municipal improvements	21,177	26,299
Tunnel improvements	3,125	3,771
Environmental services	15,447	18,827
Social and family services	285	307
Recreation and cultural services	6,924	11,149
Planning and development (note 17)	4,674	20,639
	<b>60,570</b>	<b>82,797</b>
Net appropriations to reserves and reserve funds	3,461	10,607
Municipal fund balances at the end of the year (note 11):		
To offset taxation or user charges	1,148	843
Capital operations not yet permanently financed	(20,458)	(20,585)
<b>Total applications during the year</b>	<b>321,188</b>	<b>353,556</b>

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





**1. ACCOUNTING POLICIES**

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

**(a) (I) Basis of Consolidation**

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

Cleary International Centre  
Windsor Police Services  
Roseland Golf and Curling Club Limited  
Transit Windsor  
The Corporation of the City of Windsor Public Library  
Windsor Tunnel Commission  
City Centre Business Association  
Drouillard Road Business Improvement Area  
Erie Street East Improvement Area  
Ottawa Street Business Improvement Area  
Riverside Business Improvement Area  
Wyandotte Street East Improvement Area  
Wyandotte Street East (Olde Midtown) Business Improvement Area  
Sandwich Community Improvement Area  
Pillette Village Business Improvement Area  
Walker Road Business Improvement Area

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

**(II) Non-Consolidated Entities**

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

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

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





### **(III) Accounting for School Board Transactions**

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

**(IV)** Trust funds and their related operations administered by the Corporation are not consolidated, but are reported separately on the trust funds statement of continuity and balance sheet.

### **(b) Basis of Accounting**

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

**(II)** Within the framework of the fund basis of accounting, the Corporation maintains its accounts on an accrual basis except where modification of such basis is consistent with practices employed by Ontario Municipalities whose revenue is raised only to meet their current expenditure. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

Modifications of the accrual basis employed by the Corporation are as follows (see also note 11):

(i) Principal and interest charges on long term liabilities are charged against current operations in the consolidated statement of operations in the periods in which they mature. Principal and interest charges are not accrued for the period from the date of the latest installment payment to the end of the financial year.

(ii) The cost of sick leave is charged against operations on a cash basis except any amount against which a reserve is provided.

### **(III) Accounts Receivable**

Accounts receivable are reported net of any allowance for doubtful accounts.

### **(IV) Inventories**

Inventories are included on the balance sheet as part of other current assets. These are valued at the lower of cost or replacement value.

### **(V) Fixed Assets**

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

### **(VI) Capital Outlay to be Recovered in Future Years**

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





## 2. SCHOOL BOARDS

Further to note 1(a)(III), the taxation and requisitions of the school boards are comprised of the following:

	School Boards	
	1996	1995
	\$	\$
Taxation received or receivable	136,767	134,028
Requisitions	136,334	131,814
<b>Amount due to school boards</b>	<b>(433)</b>	<b>(2,214)</b>

## 3. CONTRIBUTION TO UNCONSOLIDATED JOINT BOARD

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

	1996	1995
	\$	\$
Windsor-Essex County Health Unit	1,032	1,062

The Corporation is also contingently liable for its share, which is approximately 61% of any deficits which may arise. The Corporation's share of the accumulated (deficit) surplus of this joint board is as follows:

	1996	1995
	\$	\$
Windsor-Essex County Health Unit	(2)	2

The Corporation is also contingently liable for its share of the costs pertaining to a lease agreement of the Windsor-Essex County Health Unit which expires on December 31, 2018. In addition to future rental payments totalling \$10,322 lease costs include insurance, taxes and utilities related to the leased premises. It is considered unlikely that the Corporation will ever be called upon to take over lease payments. The Corporation's share of the Health Unit's annual gross costs is presently approximately 11%.

## 4. TRUST FUNDS

Trust funds administered by the Corporation amounting to \$3,401 (1995, \$3,382) have not been included in the consolidated balance sheet nor have their operations been included in the consolidated statement of operations.

## 5. DEFERRED EXPENDITURES

The 1995 deferred expenditures of \$2,631 relating to the early retirement program and grant to the University of Windsor have been recorded as expenditures in 1996 on the consolidated statement of operations.

## 6. INVESTMENTS

The total investments of \$4,618 (1995, \$1,345), including investment in own debentures, reported on the consolidated balance sheet at cost, have a market value of \$4,586 (1995, \$1,360) at the end of the year. The investments have not been written down to market value as the impairment in value is considered to be temporary and insignificant.

## 7. PENSION AGREEMENTS

The Corporation makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of 2,218 members of its staff. The plan is a defined-benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The multi-employer plan is valued on a current market basis for all plan assets and has no actuarial deficiency for current obligations.

The amount contributed to OMERS for 1996 was \$6,262 (1995, \$6,253) for current service and is included as an expenditure on the consolidated statement of operations. The current obligations of the pension plan are funded on a current basis with a uniform contribution rate for all employees and employers based on normal retirement age.

Under the past service, optional and extended service provisions of the OMERS agreements, the Corporation is obligated at December 31, 1996 for an amount of approximately \$353 (1995, \$512) as established for the plans. No provision has been made for this liability. An amount of \$272





(1995, \$238) in addition to the amount for current service has been expended in the current year and is reported as an expenditure on the consolidated statement of operations.

Transit Windsor maintains its own contributory pension plan covering substantially all of its employees. The plan provides pensions based on length of service and career average earnings. The entity matches contributions by employees to the pension plan. Projected benefits accrued under the entity's plan aggregated to \$12,207 (1995, \$10,882) based on an extrapolation from the valuation accounting results compiled as at January 1, 1996. The net assets, at market value, available to provide these benefits amount to \$12,992 (1995, \$11,472).

#### 8. LIABILITY FOR VESTED SICK LEAVE BENEFITS

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

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on termination, amounted to \$14,666 (1995, \$14,840) at the end of the year. No provision has been made for this liability. An amount of \$449 (1995, \$1,507) has been paid out in the current year and is reported on the consolidated statement of operations.

Potential payments over the next five years to employees who are eligible to retire and entitled to a payout are as follows:

Year	\$
1997	1,851
1998	323
1999	766
2000	1,206
2001	593
	<b>4,739</b>

#### 9. NET LONG TERM LIABILITIES

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

	1996	1995
	\$	\$
Total long term liabilities incurred by the Corporation including those incurred on behalf of school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to	106,720	106,414
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by unconsolidated local boards, municipal enterprises and utilities, and other municipalities. At the end of the year, the outstanding principal amount of this liability is	(32,586)	(34,438)
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges for tile drainage and shoreline property assistance loans has been assumed by individuals. At the end of the year, the outstanding principal amount of this liability is	(2)	(4)
The total value of sinking funds which have been accumulated to the end of the year to retire the outstanding long term liabilities included above, amount to	(2,417)	(2,055)
Net long term liabilities at the end of the year	71,715	69,917
Less amount repayable from Tunnel debt reserve fund	19,598	20,000
<b>Net amount repayable from general taxation</b>	<b>52,117</b>	<b>49,917</b>

Of this amount, \$4,225 (1995, \$1,081) are held by reserve funds as investments.

During the year the Windsor Tunnel Commission established a reserve fund to help pay for the balloon payment of \$14,882 due June 15, 2005 on the debentures issued on behalf of the Commission. At December 31, 1996 the balance in this reserve fund is \$750 and is disclosed in note 12.

The Corporation has assumed no debt from other municipalities.





**Notes to Consolidated Financial Statements**  
**December 31, 1996**

(stated in thousands of dollars)

(b) Of the net long term liabilities in (a) of this note, \$54,244 in principal payments are payable from 1997 to 2001, \$17,471 from 2002 to 2006. These amounts will require funding in those periods and are summarized as follows:

	1997 to 2001	2002 to 2006
	\$	\$
from general municipal revenues	49,309	475
from Tunnel toll revenues	2,602	16,996
from benefitting landowners	2,333	-
	<b>54,244</b>	<b>17,471</b>

(c) Included in the net long term liabilities on the consolidated balance sheet is an amount of \$2,754 (1995, \$4,746) payable in United States currency, which was converted into Canadian dollars at the rate of exchange prevailing at December 31, 1996. When the liability is converted into Canadian dollars at the rate of exchange prevailing when the liability was incurred, the foreign exchange translation adjustment is \$690 (1995, \$577). This debt will be repaid in full in 1999.

(d) Approval of the Ontario Municipal Board or Treasurer's Certificate has been obtained for the long term liabilities in (a) issued in the name of the Corporation.

(e) The Corporation is contingently liable for long term liabilities with respect to tile drainage and shoreline property assistance loans, and for those for which the responsibility for the payment of principal and interest has been assumed by other municipalities, school boards and unconsolidated local boards, municipal enterprises, and utilities. The total amount outstanding as at December 31, 1996 is \$32,586 (1995, \$34,442) and is not recorded on the consolidated balance sheet.

**10. CHARGES FOR NET LONG TERM LIABILITIES**

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

	1996	1995
	\$	\$
General principal payments including contributions to sinking funds	14,509	12,906
Tunnel principal payments	402	-
General interest	3,423	3,100
Tunnel interest	1,714	865
	<b>20,048</b>	<b>16,871</b>

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

**11. MUNICIPAL FUND BALANCES AT THE END OF THE YEAR**

(a) The balance on the consolidated statement of operations of municipal surplus of \$1,148 (1995, \$843) at the end of the year decreases general taxation in the following year and is comprised of the following:

	1996	1995
	\$	\$
For general reduction of taxation:		
Corporation of the City of Windsor revenue fund	1,225	992
The Corporation of the City of Windsor	(23)	(16)
Public Library Board	<b>1,202</b>	<b>976</b>
For benefitting landowners related to special charges and special areas:		
City Centre Business Association	41	1
Drouillard Road Business Improvement Area	(3)	-
Sandwich Community Improvement Area	(75)	(100)
Wyandotte Street East Improvement Area	(17)	(34)
	<b>(54)</b>	<b>(133)</b>
	<b>1,148</b>	<b>843</b>





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

	1996	1995
	\$	\$
Accrued interest on long term liabilities	2,018	1,997
Vested sick leave	14,666	14,840
Vested early retirement expenditures	-	519
	<b>16,684</b>	<b>17,356</b>

The Corporation's policy allows only temporary employees the option of vacation pay in lieu of time off. Since this amount is not significant, it has not been accrued.

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

	1996	1995
	\$	\$
Acquisition of fixed assets to be recovered through taxation or user charges	(30,947)	(19,792)
Acquisition of fixed assets to be financed from the proceeds of long term liabilities	(3,763)	( 7,811)
Acquisition of fixed assets to be recovered through reserves and reserve funds	( 8,004)	( 6,064)
Funds available for the acquisition of fixed assets	22,256	13,082
	<b>(20,458)</b>	<b>(20,585)</b>

(c) The Corporation has entered into a memorandum of understanding with the Ontario Realty Corporation regarding the construction of a Joint Justice Facility. This complex will include a new headquarter for the Windsor Police Services as well as a new provincial courthouse. The Corporation's share of the project costs, including financing charges is estimated at \$25,700, and will be financed by the issuance of debentures.

(d) The Corporation has contracted for various other capital construction projects, at a cost approximating \$8,091 (1995, \$4,839) in the aggregate, to be financed generally by unapplied capital receipts, senior government subsidies and the issue of debentures.

(e) In addition to these costs the Corporation is committed to making payments for various operating leases over the following year approximating \$3,425 (1995, \$3,609). These arrangements have been approved by the Ontario Municipal Board or Treasurer's Certificate.

## 12. RESERVES AND RESERVE FUNDS

The total balances of reserves and reserve funds of \$8,103 (1995, \$8,904) and \$50,850 (1995, \$46,588) respectively, are made up of the following:

	1996	1995
	\$	\$
Reserves set aside for specific purpose by Council:		
Working funds	594	751
Encumbrances	1,056	1,609
Future planning	169	121
Future pension costs	1,375	1,761
Recreation	486	369
Police	1,071	1,335
Fire	31	41
Long term disability insurance	2,462	2,214
Retroactive payments	759	603
Transit	100	100
<b>Total reserves</b>	<b>8,103</b>	<b>8,904</b>





**Notes to Consolidated Financial Statements**  
**December 31, 1996**

(stated in thousands of dollars)

	<b>1996</b>	<b>1995</b>
	\$	\$
Reserve funds set aside for specific purpose by Council:		
Replacement of equipment	17,418	17,483
Capital expenditures	15,221	14,783
Tunnel improvements	7,575	7,104
Mill rate stabilization	4	4
Insurance (note 16)	448	385
Health benefits rate stabilization	1,200	995
Future planning	164	139
Sanitary sewers expenditures	574	98
Tunnel debt repayment [note 9(a)]	750	-
	<b>43,354</b>	<b>40,991</b>
Reserve funds set aside for specific purpose by legislation, regulation or agreement:		
Parking facilities	2,871	2,227
Park purposes	1,320	707
Development charges	3,305	2,663
	<b>7,496</b>	<b>5,597</b>
<b>Total reserve funds</b>	<b>50,850</b>	<b>46,588</b>

**13. OTHER COMMITMENTS**

The Corporation has also committed to make the following grants to the University of Windsor:

<b>Year</b>	<b>\$</b>
1997	610
1998	610
1999	610
2000	610
2001	610
2002	200
	<b>3,250</b>

**14. CONTINGENT LIABILITIES**

During the normal course of operations, the Corporation is subject to various legal actions. The settlement of these actions is not expected to have a material effect on the financial statements of the Corporation.

In January 1996, the Court of Appeal For Ontario ruled against the Corporation of the City of Windsor in its appeal of a Divisional Court ruling related to the tax assessment of the Detroit and Windsor Subway Company. The quantum of the refund has yet to be determined by the Court, however, it is anticipated that the amount will not be material to the Corporation.

The Corporation of the City of Windsor has, by agreement, established a Joint Board of Management with the Corporation of the County of Essex known as the Essex-Windsor Solid Waste Authority. The Essex-Windsor Solid Waste Authority is responsible for administering the waste management programs of the City and the County in conformity with a Solid Waste Management Master Plan dated October 1993. If either party should give notice of termination of the agreement, the assets and liabilities are to be distributed between the parties on a pro-rated basis in accordance with a method of distribution to be developed at the time of withdrawal on the basis of circumstances then existing. The Corporation is therefore contingently liable for its share of the debt relating to the construction in progress of the Regional Landfill. At December 31, 1996 it is estimated that this pro-rata share would be \$10.6 million. It is considered unlikely that the agreement will be terminated and that the Corporation of the City of Windsor will be required to fund its pro-rata share.

**15. BUDGET FIGURES (NOT PROVIDED)**

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





## 16. PUBLIC LIABILITY INSURANCE

The Corporation is self insured for public liability claims up to \$10 for any individual claim. Outside coverage is in place for claims in excess of this limit.

The Corporation has made provision for a reserve fund for self insurance which as at December 31, 1996 amounted to \$448 (1995, \$385) and is reported on the consolidated balance sheet under reserve funds (note 12). The Corporation budgets each year for premiums and claims. Any budget excess is credited to the reserve fund. The budget excess for 1996 is \$NIL (1995, \$54). The total number of claims paid in the year was 351 (1995, 460) for a total cost of \$170 (1995, \$177). These payments are shown as an expenditure on the consolidated statement of operations.

## 17. CAPITAL EXPENDITURES

From 1993 to 1995, the Corporation assembled the land on which the permanent casino is presently being constructed. In 1995, the Corporation sold the assembled site to the Ontario Casino Corporation for \$55,000. Consequently, the 1995 amounts for sale of land and equipment, capital expenditures under planning and development, and beginning capital operations not permanently financed are considerably greater than the corresponding 1996 amounts.

## 18. COMPARATIVE FIGURES

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



## AUDITORS' REPORT

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

We have audited the balance sheet of the trust funds of the **Corporation of the City of Windsor** as at December 31, 1996 and the statement of continuity of trust funds for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The trust funds for the residents of Huron Lodge derive receipts from the residents, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these receipts was limited to the amounts recorded in the records of the trust funds and we were unable to determine whether any adjustments for unrecorded receipts might be necessary to the residents' comfort and capital revenue accounts and fund balances.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves with respect to the completeness of receipts for the Huron Lodge residents' comfort and capital revenue accounts described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the trust funds of the City as at December 31, 1996 and the continuity of trust funds for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements.

*Ernst & Young*  
Chartered Accountants

Windsor, Ontario  
April 16, 1997





**Trust Funds Balance Sheet**  
**December 31, 1996**

(stated in thousands of dollars)

	Huron Lodge Residents Maintenance \$	Huron Lodge Residents Comfort \$	Willistead Restoration \$
<b>Assets:</b>			
Cash	812	491	12
Receivables:			
Repayable			
Forgivable			
Other	279		1
Due from Huron Lodge maintenance trust		17	
<b>Total Current Assets</b>	<b>1,091</b>	<b>508</b>	<b>13</b>
Investments in City of Windsor municipal debentures (Note 2):			
Long term receivables:			
Repayable			
Forgivable			
<b>Total Long Term Assets</b>			
<b>Total Assets</b>	<b>1,091</b>	<b>508</b>	<b>13</b>
<b>Liabilities:</b>			
Due to Huron Lodge comfort trust	17		
Due to current fund City of Windsor	177	10	
Accounts payable	3	10	1
Amount repayable to Province of Ontario			
<b>Total Liabilities</b>	<b>197</b>	<b>20</b>	<b>1</b>
<b>Fund Balance</b>	<b>894</b>	<b>488</b>	<b>12</b>
<b>Total Liabilities and Fund Balance</b>	<b>1,091</b>	<b>508</b>	<b>13</b>

**Trust Funds Statement of Continuity**  
**Year ended December 31, 1996**

(stated in thousands of dollars)

	Huron Lodge Residents Maintenance \$	Huron Lodge Residents Comfort \$	Willistead Restoration \$
<b>Balance at the beginning of the year</b>	819	514	14
<b>Revenues:</b>			
Residents comfort		413	
Residents capital	3,492		
Interest earned	30	24	1
Contributions			8
<b>Total Revenues</b>	<b>3,522</b>	<b>437</b>	<b>9</b>
<b>Expenditures:</b>			
Residents maintenance	2,983		
Payments to residents or estates	464	463	
Purchases of furnishings and capital improvements			11
Forgiveness of loans			
Administrative charges			
Refunded to the Province of Ontario			
<b>Total Expenditures</b>	<b>3,447</b>	<b>463</b>	<b>11</b>
<b>Balance at the end of the year</b>	<b>894</b>	<b>488</b>	<b>12</b>

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





(Note 3) O.H.R.P. Regular \$	(Note 3) O.H.R.P. Rental \$	Municipal Candidates Trust \$	Chimchuk Fund \$	Library Board \$	Total \$
128	1	9		5	1,458
81	1				82
23					23
9	1	1			291
					17
<b>241</b>	<b>3</b>	<b>10</b>	-	<b>5</b>	<b>1,871</b>
			1,598		1,598
246					246
30					30
<b>276</b>	-	-	<b>1,598</b>	-	<b>1,874</b>
<b>517</b>	<b>3</b>	<b>10</b>	<b>1,598</b>	<b>5</b>	<b>3,745</b>
					17
1					188
1	1				16
122	1				123
<b>124</b>	<b>2</b>	-	-	-	<b>344</b>
<b>393</b>	<b>1</b>	<b>10</b>	<b>1,598</b>	<b>5</b>	<b>3,401</b>
<b>517</b>	<b>3</b>	<b>10</b>	<b>1,598</b>	<b>5</b>	<b>3,745</b>

(Note 3) O.H.R.P. Regular \$	(Note 3) O.H.R.P. Rental \$	Municipal Candidates Trust \$	Chimchuk Trust \$	Library Board \$	Total \$
532	2	9	1,487	5	3,382
					413
					3,492
32	1	1	111		200
					8
<b>32</b>	<b>1</b>	<b>1</b>	<b>111</b>	-	<b>4,113</b>
					2,983
					927
					11
43					43
6	1				7
122	1				123
<b>171</b>	<b>2</b>	-	-	-	<b>4,094</b>
<b>393</b>	<b>1</b>	<b>10</b>	<b>1,598</b>	<b>5</b>	<b>3,401</b>





**Notes to Trust Funds Statements**  
**December 31, 1996**

(stated in thousands of dollars)

**1. ACCOUNTING POLICIES**

**Basis of Accounting**

Revenue and expenditures are reported on the accrual basis of accounting except for interest revenue on investments which is reported on the cash basis.

**2. INVESTMENTS**

The total for investments by the trust funds of \$1,598, reported on the balance sheet at cost, have a market value of \$1,659 at the end of the year.

**3. ONTARIO HOME RENEWAL PROGRAM (O.H.R.P.)**

In 1995, the Province of Ontario discontinued this program for all but special circumstances. The municipalities will continue to act as agents on behalf of the Province with respect to the collection of outstanding receivables.

 **ERNST & YOUNG**

**AUDITORS' REPORT**

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

We have examined the financial statement of the Sinking Fund By-Law 5979 as at December 31, 1996 as required by the Municipal Act. This financial statement is the responsibility of the City's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

In our opinion, this financial statement presents fairly, the balance of the Sinking Fund By-Law 5979 as at December 31, 1996 in accordance with the provisions of the Municipal Act.

  
Chartered Accountants

Windsor, Ontario  
April 16, 1997



**Sinking Fund By-Law 5979**  
**Statement of Continuity and Fund Balance**  
**December 31, 1996**

(stated in thousands of dollars)

	\$
Actual balance at the beginning of the year	2,055
Annual levy	214
Investment income	148
Actual balance at the end of the year (see below)	2,417
Balance required at the end of the year	2,106
<b>Excess of actual over required</b>	<b>\$ 311</b>

Actual balance (including accrued interest) consists of:

City of Windsor debenture, \$493 at 7.75% due November 1, 1997	499
City of Windsor debenture, \$298 at 7.5% due November 1, 1997	302
City of Windsor debenture, \$24 at 7.75% due November 1, 1997	24
City of Windsor debenture, \$399 at 6.75% due November 1, 1998	404
City of Windsor debenture, \$162 at 3.25% due November 1, 1997	163
Government of Canada Treasury Bill, \$1,000 purchased at \$957, due March 15, 1998	963
Cash in bank	62
	<b>\$ 2,417</b>

**ERNST & YOUNG**

**AUDITORS' REPORT**

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

We have examined the City of Windsor's compliance as at December 31, 1996 with the Purchase Agreement of the 10% U.S. Debentures dated March 30, 1976. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

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

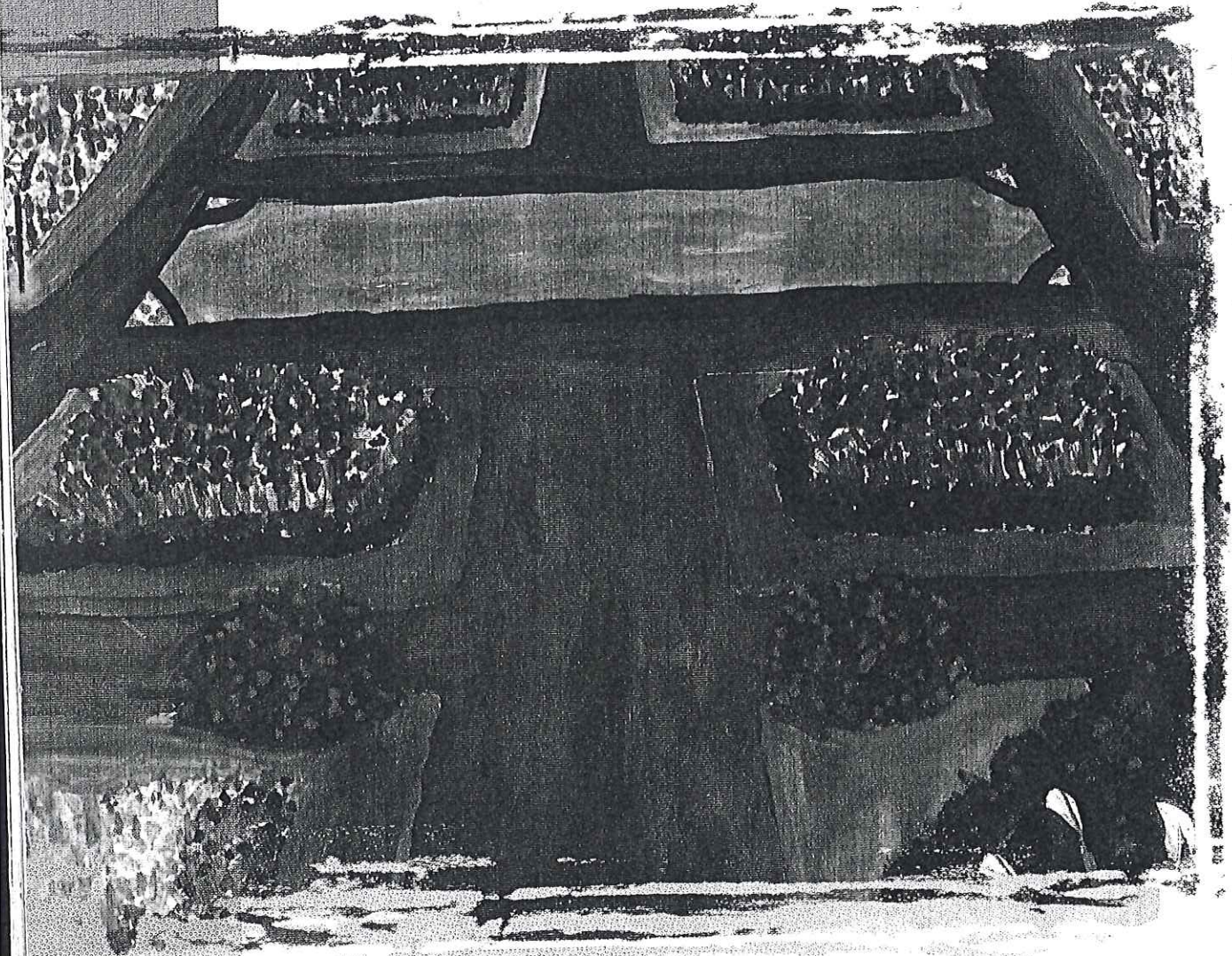
*Ernst & Young*  
Chartered Accountants

Windsor, Ontario  
April 16, 1997





# *H* EALTHY, SUSTAINABLE ENVIRONMENT

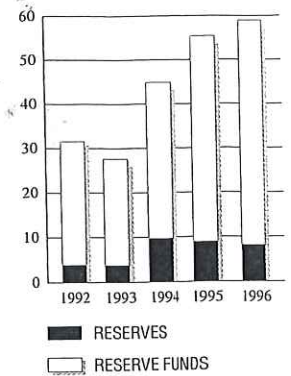




As at December 31 (UNAUDITED)

(stated in thousands of dollars)

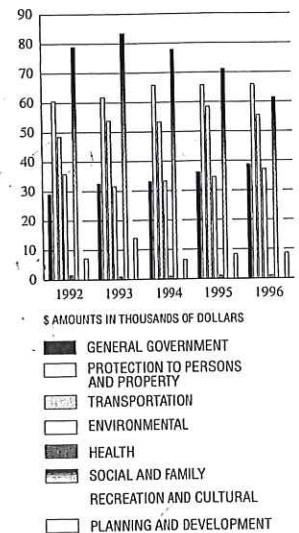
	1996	1995	1994	1993	1992
	\$	\$	\$	\$	\$
<b>1. SUMMARY OF RESERVES AND FUND BALANCES</b>					
Consolidated Current Fund Surplus/ (Deficit)	1,148	843	(175)	(208)	(305)
(Unfinanced Capital Outlay)	(20,458)	(20,585)	(83,257)	(18,083)	(17,280)
Reserves	8,103	8,904	9,722	3,803	3,950
Reserve Funds	50,850	46,588	35,163	23,857	27,644
<b>Total Reserves and Reserve Funds</b>	<b>58,953</b>	<b>55,492</b>	<b>44,885</b>	<b>27,660</b>	<b>31,594</b>



## 2. CURRENT FUND ANALYSIS OF EXPENDITURES\*

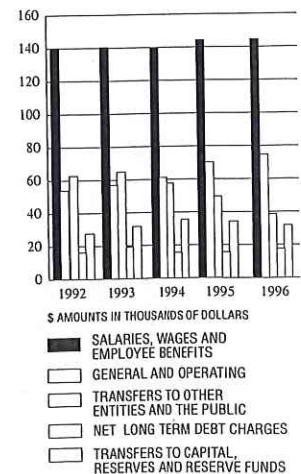
### Expenditures by function:

General government	38,306	36,195	33,153	32,540	29,083
Protection to persons and property	65,936	65,706	65,824	61,088	60,588
Transportation services	55,509	58,453	53,464	53,831	48,545
Environmental services	40,566	34,559	33,263	31,627	35,851
Health services	1,028	1,114	1,053	1,015	1,547
Social and family services	61,476	71,101	77,286	83,397	78,881
Recreation and cultural services	38,572	38,165	39,192	35,689	38,944
Planning and development	8,638	8,370	6,514	13,946	7,171
<b>Total</b>	<b>310,031</b>	<b>313,663</b>	<b>309,749</b>	<b>313,133</b>	<b>300,610</b>



### Expenditures by object:

Salaries, wages and employee benefits	144,592	144,325	139,981	140,569	140,251
General and operating	77,591	70,086	61,064	56,878	53,878
Transfers to other entities and the public	38,589	49,500	57,613	64,875	62,728
Net long term debt charges	17,441	15,516	15,511	19,195	16,163
Transfers to capital, reserves and reserve funds	31,818	34,236	35,580	31,616	27,590
<b>Total</b>	<b>310,031</b>	<b>313,663</b>	<b>309,749</b>	<b>313,133</b>	<b>300,610</b>



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





**As at December 31  
(UNAUDITED)**

(stated in thousands of dollars)

<b>3. CURRENT FUND REVENUES* BY SOURCE</b>	<b>1996</b>	<b>1995</b>	<b>1994</b>	<b>1993</b>	<b>1992</b>
Taxation	267,750	261,900	250,227	260,139	253,600
Payments in lieu of taxes:					
- From other governments and government enterprises	6,725	6,556	6,289	6,528	6,554
- From municipal enterprises	1,308	1,310	1,498	1,273	1,194
User Charges	86,521	78,759	72,431	55,499	51,832
Grants:					
- Province of Ontario	64,177	75,947	81,985	89,564	92,174
- Government of Canada	99	306	78	252	107
Investment Income	4,893	7,263	4,758	3,901	4,244
Contribution from capital fund	5,244	5,955	6,645	7,756	2,838
Contribution from reserves and reserve funds	4,956	4,913	5,109	9,455	4,113
Other	5,430	5,800	5,687	5,848	5,426
<b>Total Revenues</b>	<b>447,103</b>	<b>448,709</b>	<b>434,707</b>	<b>440,215</b>	<b>422,082</b>
Less amounts raised on behalf of school boards	136,767	134,028	124,808	126,985	121,982
<b>Net municipal current fund revenues</b>	<b>310,336</b>	<b>314,681</b>	<b>309,899</b>	<b>313,230</b>	<b>300,100</b>

**4. ASSESSED VALUES FOR GENERAL MUNICIPAL PURPOSES**

Residential and Farm	715,760	710,090	699,625	693,642	675,703
Commercial and Industrial	312,650	296,925	302,350	295,340	301,037
Business	139,361	130,349	134,051	131,650	133,836
<b>TOTAL</b>	<b>1,167,771</b>	<b>1,137,364</b>	<b>1,136,026</b>	<b>1,120,632</b>	<b>1,110,576</b>

**5. MILL RATES FOR GENERAL MUNICIPAL PURPOSES**

Residential and Farm	100.33	99.04	100.04	107.73	107.19
Commercial and Industrial	118.04	116.52	117.69	126.73	126.10
Business	118.04	116.52	117.69	126.73	126.10

\* The amounts reported on this schedule reflect only those of the City of Windsor current fund and therefore our captions do not tie directly into the consolidated financial statements.



As at December 31  
(UNAUDITED)

(stated in thousands of dollars)

6. ANALYSIS OF REVENUE FROM MUNICIPAL TAXATION	1996	1995	1994	1993	1992
Residential and Farm	71,812	71,271	70,610	75,394	73,421
Commercial and Industrial	36,905	37,017	35,990	38,008	38,452
Business	16,450	16,861	16,248	17,406	17,461
<b>Total Municipal Taxation</b>	<b>125,167</b>	<b>125,149</b>	<b>122,848</b>	<b>130,808</b>	<b>129,334</b>

#### 7. OTHER SOURCES OF TAXATION REVENUES

Telephone & Telegraph	1,945	2,051	2,090	2,081	2,095
Local Improvements	1,686	1,570	1,381	1,187	1,068
Business Improvement Areas	752	734	659	688	697
<b>Total Other Revenue</b>	<b>4,383</b>	<b>4,355</b>	<b>4,130</b>	<b>3,956</b>	<b>3,860</b>

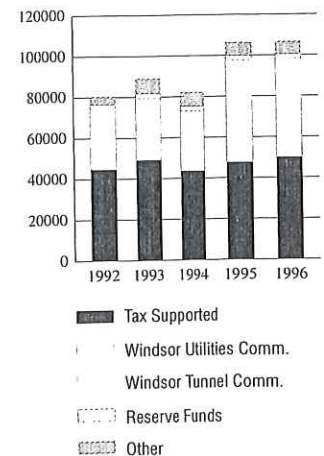
#### 8. COLLECTION STATISTICS

Total Taxes Billed (\$000's)	267,739	261,900	250,227	260,139	253,600
Total Collections (\$000's)	266,674	258,072	251,687	259,759	248,280
Total Collections as a % of current levy	99	99	101	100	98
Taxes Receivable at end of year (\$000's)*	22,112	22,947	21,892	24,620	26,267
Total Receivable as a % of current levy	9	9	9	10	10

#### 9. ANALYSIS OF LONG TERM DEBT

Gross debt issued by the municipality	106,720	106,414	82,187	89,033	80,372
Less: debt assumed by the Windsor Utilities Commission	28,751	29,943	29,307	30,114	29,250
Less: debt assumed by school boards	2,413	2,671	2,939	3,200	
Less: debt assumed by other municipalities	1,422	1,824	2,232	2,655	2,070
Less: debt assumed by individuals	2	4	6	7	10
Less: sinking fund balances	2,417	2,055	1,710	1,383	1,629
Net outstanding long term debt	71,715	69,917	45,993	51,674	47,413
Less: debt recoverable from Tunnel Toll Revenue	19,598	20,000	-	-	-
Less: amounts recoverable from user rates - Library Board	-	20	9	57	164
Less: debt amount recoverable from reserve funds	2,183	2,282	2,372	2,455	2,589
Net debt to be repaid from property taxes	49,934	47,615	43,612	49,162	44,660

\* Net of allowances





**As at December 31  
(UNAUDITED)**

(stated in thousands of dollars)

	1996	1995	1994	1993	1992
Debt Issued by W.R.C.S.S.B. *	7,045	4,659	2,500	974	79
Per Capita Debt: Population	195,637	195,637	195,637	192,822	192,822
Gross debt per capita	546	544	420	462	417
Net debt per capita	367	357	235	268	246
Legal Debt Limit (based on 5 yr term)	130,440	148,482	187,629	276,120	253,787
General Long Term Debt Charges as a % of Total Expenditures	4.9	4.9	5.0	6.1	5.4

**10. ANALYSIS OF CAPITAL OPERATIONS**

**Sources of revenue:**

Contribution from current fund	20,645	19,029	18,484	24,100	17,733
Contribution from reserves and reserve funds	13,464	13,871	3,636	6,470	4,666
Proceeds from issue of long term liability	17,604	38,000	7,000	20,000	6,500
Ontario grants	5,448	15,271	11,128	17,522	17,147
Canada grants	3,766	7,309	2,400	316	437
Proceeds from sale of land	154	56,397	1,646	756	898
Investment income	1,509	1,657	855	661	563
Other	2,405	6,320	7,425	4,452	3,949
<b>Total sources of revenue</b>	<b>64,995</b>	<b>157,854</b>	<b>52,574</b>	<b>74,277</b>	<b>51,893</b>

**Capital expenditures: \*\***

General government	6,344	7,513	3,765	1,605	1,152
Protection to persons and property	1,801	1,065	1,608	536	609
Transportation services	26,051	34,508	36,347	31,771	19,890
Environmental services	18,427	19,468	12,515	18,715	20,940
Health services	-	-	-	-	1,003
Social and family services	399	307	791	187	343
Recreation and cultural services	6,934	11,336	10,178	6,663	5,228
Planning and development	4,912	20,985	48,875	15,601	5,180
<b>Total capital expenditures</b>	<b>64,868</b>	<b>95,182</b>	<b>114,079</b>	<b>75,078</b>	<b>54,345</b>

\* As the City of Windsor is not part of a tiered or regional municipal structure, the only overlapping debt is that issued directly by Windsor Roman Catholic Separate School Board (W.R.C.S.S.B.)

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



**As at December 31  
(UNAUDITED)**

<b>11. GENERAL COMPARATIVE STATISTICS</b>	<b>1996</b>	<b>1995</b>	<b>1994</b>	<b>1993</b>	<b>1992</b>
ROADS:					
Paved (kms)	873	861	852	838	833
Unpaved (kms)	16	16	16	23	23
Streetlights (#)	19,824	19,779	19,647	19,477	19,056
Bridge structures (#)	58	60	60	61	62
Railway crossings (#)	115	115	115	117	118
Traffic signals (#)	225	220	213	207	206
WATERMAINS (kms)	946	926	917	907	902
SEWERS (kms)	1,368	1,368	1,368	1,342	1,314
NUMBER OF SCHOOLS:					
Elementary	68	68	68	68	68
Secondary	14	14	14	14	14
Adult learning centres	4	4	3	3	2
Agency & alternate	10	10	10	11	10
<b>Total number of schools</b>	<b>96</b>	<b>96</b>	<b>95</b>	<b>96</b>	<b>94</b>
School registration	36,096	35,790	34,723	36,640	35,291
MUNICIPAL EMPLOYEES:					
General municipal	1,436	1,445	1,527	1,425	1,521
Police department	539	539	540	548	516
Fire department	273	270	275	289	274
<b>Total</b>	<b>2,248</b>	<b>2,254</b>	<b>2,342</b>	<b>2,262</b>	<b>2,311</b>
LICENSES ISSUED:					
Business licenses	4,600	6,716	8,208	5,964	3,605
Dog licenses	9,000	9,672	11,008	11,105	11,271
Lottery licenses	40,560	54,385	49,084	47,520	33,418
Marriage licenses	1,784	1,764	1,645	1,436	1,483
Births	4,066	4,120	3,947	4,203	3,773
Deaths	2,246	2,180	2,285	2,317	2,208
Stillbirths	37	26	42	27	25





**As at December 31  
(UNAUDITED)**

**12. NEW CONSTRUCTION**

**BUILDING PERMITS ISSUED:**

	1996	1995	1994	1993	1992
Residential	2,145	1,877	1,571	1,490	1,768
Commercial	291	313	313	132	123
Industrial	116	137	168	250	231
Government and Institutional	62	66	88	85	108

**Totals** **2,614** **2,393** **2,140** **1,957** **2,230**

**VALUE OF CONSTRUCTION: (\$ 000's)**

Residential	163,489	101,792	86,902	59,030	52,154
Commercial	66,919	45,651	18,719	26,193	15,789
Industrial	32,757	61,146	60,880	102,458	41,229
Government and Institutional	10,400	11,926	40,610	42,894	39,352

**Totals** **273,565** **220,515** **207,111** **230,575** **148,524**

**NUMBER OF NEW DWELLING UNITS CONSTRUCTED:**

Single family	845	695	552	376	383
Semi-detached	115	92	34	37	33
Duplex	9	7	4	2	9
Double duplex	20	2	4	4	-

**Multiple dwellings:**

Group housing	64	22	27	21	40
Apartment buildings	267	14	145	127	83

**Totals** **1,320** **832** **766** **567** **548**

**13. REAL ESTATE STATISTICAL INFORMATION**

**RESIDENTIAL:**

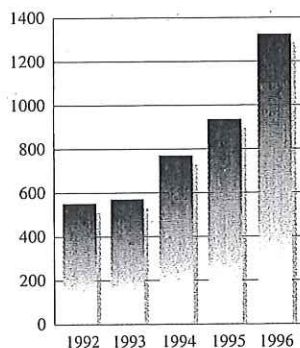
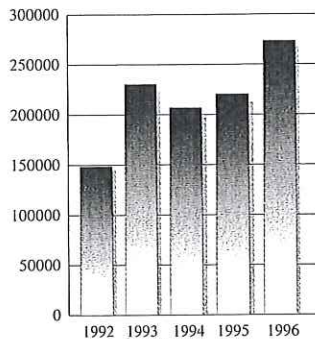
Total gross  
Residential sales (\$000's) 548,163 550,439 506,578 539,969 472,409

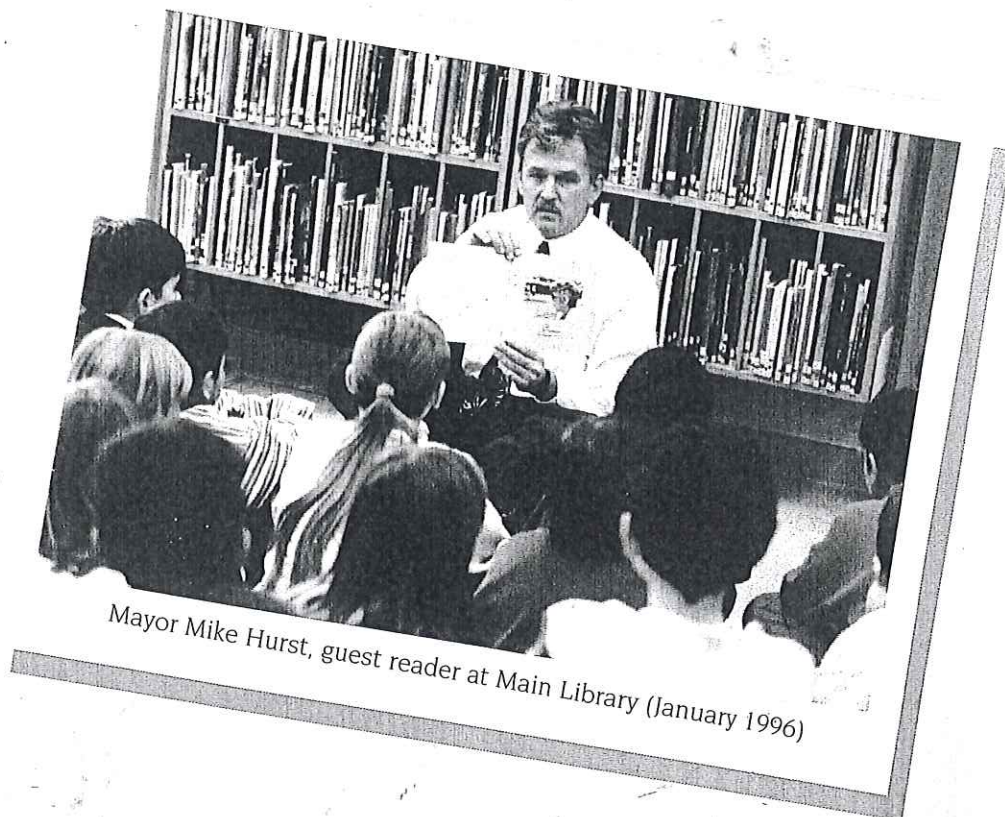
Total residential  
Units sold 4,663 4,670 4,602 4,943 4,475

Average cost per  
Residential unit (\$000's) 118 118 110 109 106

**14. PRINCIPAL CORPORATE  
TAXPAYERS**

	Assessment for 1996 Taxation \$000's	Percentage of Total Assessment %
Ford Motor Co. Ltd. Of Canada	57,151	5.02
Chrysler Canada Ltd.	35,883	3.15
General Motors Of Canada	31,396	2.76
Regional Shopping Centres	16,051	1.41
Hiram Walker & Sons	11,976	1.05
Canadian Transit Company	9,411	0.83
City Of Windsor Housing	7,763	0.68
Union Gas Ltd.	7,025	0.62
More Custom Homes Ltd.	5,405	0.48
Cambridge Leaseholds Ltd.	5,224	0.46





Mayor Mike Hurst, guest reader at Main Library (January 1996)

*The Public and Separate School Boards for their assistance in obtaining the original artwork.*

*Stephanie Lapico, (grade 7, Notre Dame), page 2  
Marcie Roselle, (grade 8, P.P. McCallum), page 13  
Jennifer Santos, (grade 8, Notre Dame), page 30*

*Lou-Ann Barnette  
Spike Bell  
Vern Harvey  
Josie Hazen  
Christine Loebach  
The Windsor Star*

*In addition to Corporate resources, statistics were obtained from: Windsor Utilities Commission,  
Public and Separate School Boards,  
Windsor Essex County Development Commission*

*Harris Marketing Communications  
Windsor, Ontario*

