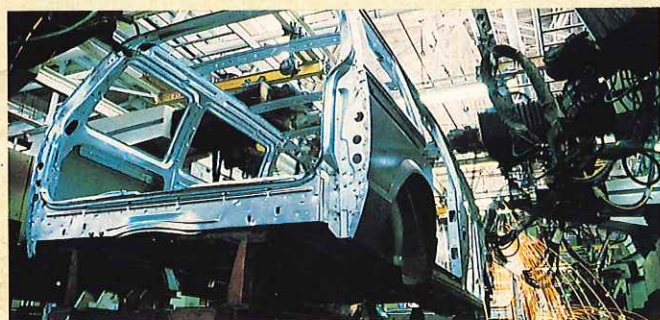


WINDSOR

THE PLACE TO BE
IN THE NINETIES

1993 ANNUAL
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1993



CORPORATION OF THE
CITY OF WINDSOR,
ONTARIO, CANADA

THE CORPORATION OF THE CITY OF WINDSOR

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1993

Windsor, Ontario, Canada

Prepared by the Finance Department



Recycled Paper

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, 1992. 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.

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 GFOA.

Canadian Award for Financial Reporting

Presented to

City of Windsor,
Ontario

For its Annual
Financial Report
for the Year Ended
December 31, 1992

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.



Arnold H. Hahn

President

Jeffrey L. Esser

Executive Director

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THE CITY OF WINDSOR

Annual Financial Report For The Fiscal Year Ended December 31, 1993

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THE CITY OF WINDSOR

Annual Financial Report For The Fiscal Year Ended December 31, 1993

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INTRODUCTORY SECTION

ILLUSTRATIONS

Top: A view of downtown Windsor with Detroit skyline in the background

Middle: A summer evening carriage ride in downtown Windsor

Bottom: Historic Olde Sandwich Towne Hall known as MacKenzie Hall

THE CORPORATION OF THE
CITY OF WINDSOR

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

G. S. PINSONNEAULT, C.A.
COMPTROLLER



FINANCE DEPARTMENT

ROOM 100, CITY HALL
P.O. BOX 1607

WINDSOR, ONTARIO
N9A 6S1

FACSIMILE (519) 255-7310

FOR ENQUIRIES CALL

255-6234

AREA CODE 519

May 31, 1994

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

Your Worship and Members of Council:

It is my pleasure to submit the City of Windsor's 1993 Annual Financial Report, in accordance with the legislative authority in Sections 11 and 83 of the Municipal Act pertaining to incorporation and reporting requirements respectively, and to comment on the fiscal year, as well as to review the City's overall financial position.

The purpose of this report is to provide statistical, financial and other relevant information about the City of Windsor to enable readers to familiarize themselves with our City and the City's finances.

The enclosed financial information is presented on a consolidated basis. I draw your attention to Note 1 of the Notes to the Consolidated Financial Statements; this note, among other things, identifies the consolidated entities. In addition to the fourteen municipal departments, the Consolidated Financial Statements also reflect the finances of a number of other municipal entities. These include the operations of Transit Windsor, Roseland Golf and Curling Club, The Windsor Tunnel, The Windsor Public Library, and the Business Improvement Areas.

These municipal entities report directly to their respective boards which have Council representation.

The preparation and presentation of the financial statements, statistics and other financial information contained in this annual report are the responsibility of the management of the City of Windsor. The City maintains a system of internal controls, including an internal audit function, designed to safeguard assets and ensure the timeliness, completeness and accuracy of the financial records. While all systems of internal control have inherent limitations, I believe that our system achieves the above noted goals efficiently and effectively.

Council appointed the national accounting firm of Ernst & Young to perform an independent audit of the City's 1993 financial statement and a copy of their reports are included herein. Council has also appointed an audit committee. The main function of the audit committee is to review both the external and internal auditors' audit plans as well as to review the financial statements of the Corporation and to ensure that corrective action is taken for any control weaknesses identified by the auditors.

In 1993, the City of Windsor continued to face difficult fiscal challenges: the Provincially-imposed Social Contract and Expenditure Control Plan; continued reductions in Provincial unconditional grants; substantial increases in insurance costs; continued growth in general welfare assistance payments; and Council Policy requiring mill rate increases at 1% below the 1992 rate of inflation.

This was the financial environment which confronted us as the 1993 budget process began in the fall of 1992. This early consideration of the annual budget reduces the period in which departments are operating on the basis of the prior year's budget. This is extremely important during periods of restraint since it will allow any reductions in expenditures or additions in revenues to be spread over a greater period of time. In the fall of 1992 Administration through the City Administrator presented it's recommended budget to Council. After several weeks of Council deliberations, a final budget was approved. This budget struck a balance between the need to minimize the mill rate increase with the need to maintain service levels. In addition, Council was able to proceed with a number of projects in the City's Long Range Capital Plan by taking full advantage of available subsidies from senior levels of government, thereby leveraging available City funds to the fullest extent. I believe that the City was able to successfully overcome the above noted challenges due in large part to the sound financial policies adopted by Council in recent years.

The Debt Reduction policy, established by council in 1984, has significantly reduced our net outstanding long term debt from a high of \$106 million in 1983, to \$51.7 million in 1993, with a projected debt for the year 2000 of \$26 million. Yet, the City has, during this same period successfully funded a substantial increase in the Capital Works Program including such major projects as the expansion of the Cleary International Centre, the Little

River Pollution Control Facility, Huron Church Road and the E. C. Row Expressway. A substantial portion of the financing for these projects has been made available from savings in annual debt repayments.

City Council's Fiscal Fitness policy, which was adopted in 1990, continued to prove challenging during the 1993 budget deliberations. A key provision of the policy is that the overall mill rate increase in 1991 and future years be kept to a minimum, but in any case not to exceed a rate of 1% below the rate of inflation of the prior year. The 1992 increase in the rate of inflation was 1.5%. City Council successfully met their self imposed mandate again in 1993, approving a 1993 budget requiring a mill rate increase of .5%.

Furthermore, in order to help meet future uncertainties, City Council established in 1991 a Mill Rate Stabilization Reserve Fund. The policy with respect to this reserve fund directs that any surplus funds from winter control operations and/or general welfare direct assistance costs be transferred annually to this reserve fund, except where such a transfer would cause an overall City deficit, as was the case in 1993.

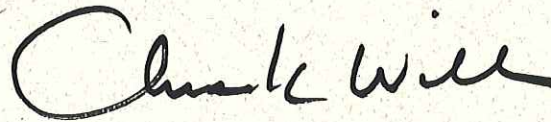
Some of the financial highlights of the 1993 fiscal year were: a negligible consolidated operating deficit of \$208,000; an \$18,000 City of Windsor operating surplus notwithstanding the \$7 million reduction imposed by the Provincial Government; a reduction in taxes receivable from \$26.3 million to \$24.6 million; an increase in operating expenditures from \$272.8 million to \$282.1 million as well as an increase in net municipal operating fund revenues from \$300.8 million to \$315 million; more specifically, a 4% increase in residential and farm taxation to \$147.7 million, a 7.1% increase in user charges and a 14.6% increase in revenues from land sales and an increase in capital expenditures from \$51.4 million to \$66.5 million representing a 24.9% increase.

We look forward to continued opportunities in the coming years. The Canadian Bond Rating Service has indicated that the City of Windsor could be one of the best performing Canadian municipalities in 1994. We also foresee a very optimistic future for the City, with the recent upturn in the economy, significant capital investment in the automotive industry and the openings of the interim and permanent casinos.

More specifically, there has been a substantial investment in advanced technologies by the Big Three automakers and their suppliers. This includes an investment by Ford's in excess of \$1 billion at its #2 Engine Plant and Chrysler's \$600 million investment in order to produce a third generation minivan at its Chrysler Centre Plant. This latter plant will be able to produce both standard and stretch models of the minivan. A \$600 million retooling is also underway at the GM

Transmission plant. These investments, together with the Canadian Automobile Workers' successful job creation strategy augur well for the entire auto sector. For example, according to the Manager of Operations for Windsor's Canada Employment Centre, Chrysler's addition of a third shift has necessitated the hiring of 600-1,000 production and skilled trade workers. The Ford expansion will result in the employment of an additional 1,200 workers over the next 2 years.

Finally, the interim casino which opened in May 1994 has employed about 1,700 people. When the permanent casino is opened in two years we expect those employed in the casino complex, plus all those employees required to produce and supply the goods and services purchased by the casino, will create an estimated 7,500 jobs. The total direct and indirect employment resulting from the casino is estimated to be 12,000 people.



C. W. Wills, CGA
Commissioner of Finance
and Treasurer

The City of Windsor

Members of Council 1991 - 1994

MAYOR

MICHAEL HURST

COUNCILLORS

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

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

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. Elections take place every three years with the new Mayor and Council taking office as of December first. The Mayor is elected based on a majority vote city wide; two Councillors are elected to represent each of the five City wards.

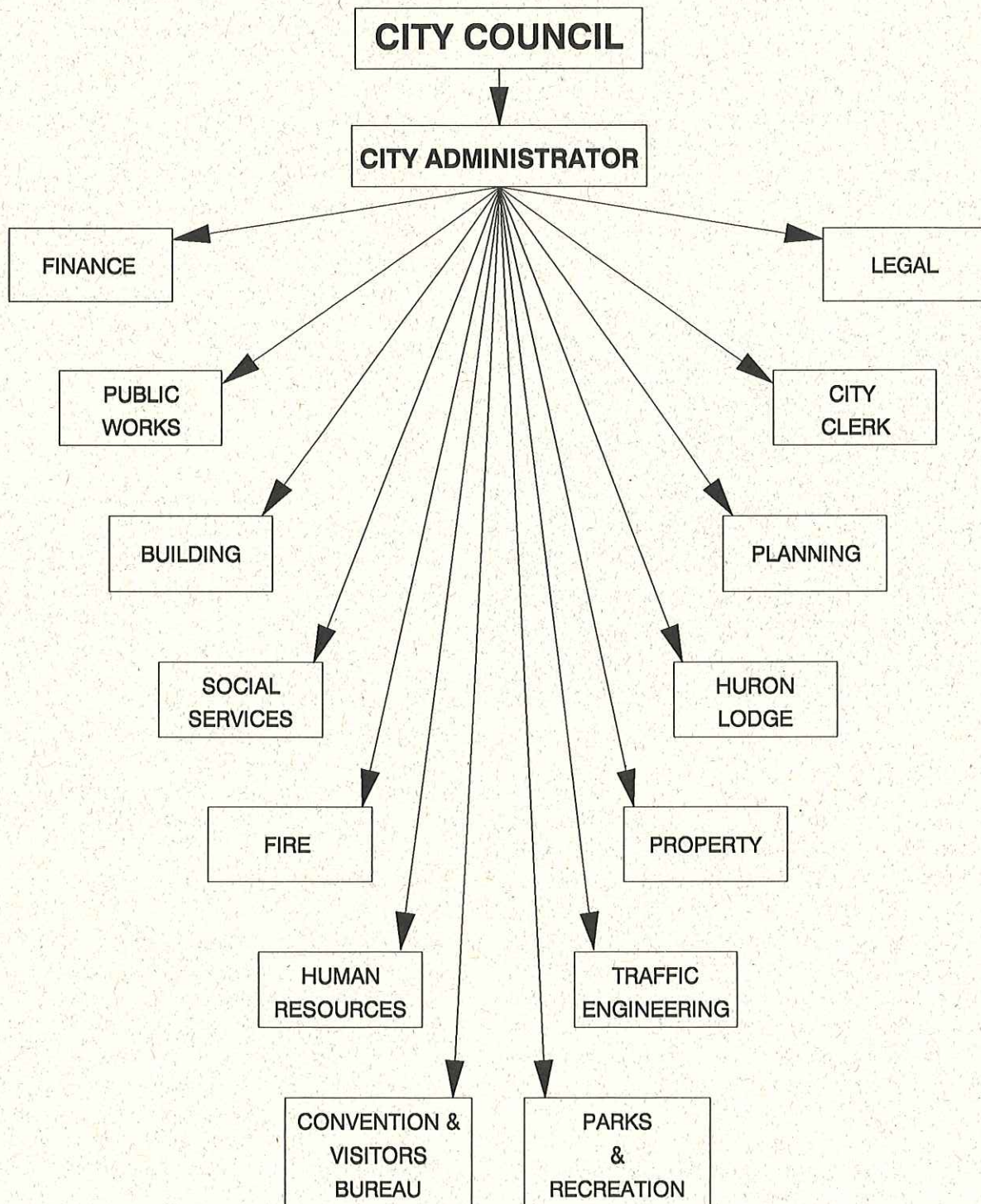
CITY ADMINISTRATOR

HILARY G. PAYNE

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

CITY OF WINDSOR

ORGANIZATIONAL STRUCTURE



CITY OF WINDSOR, AT A GLANCE

Location

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



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

The City is easy to reach thanks to Windsor's excellent transportation connections. Windsor

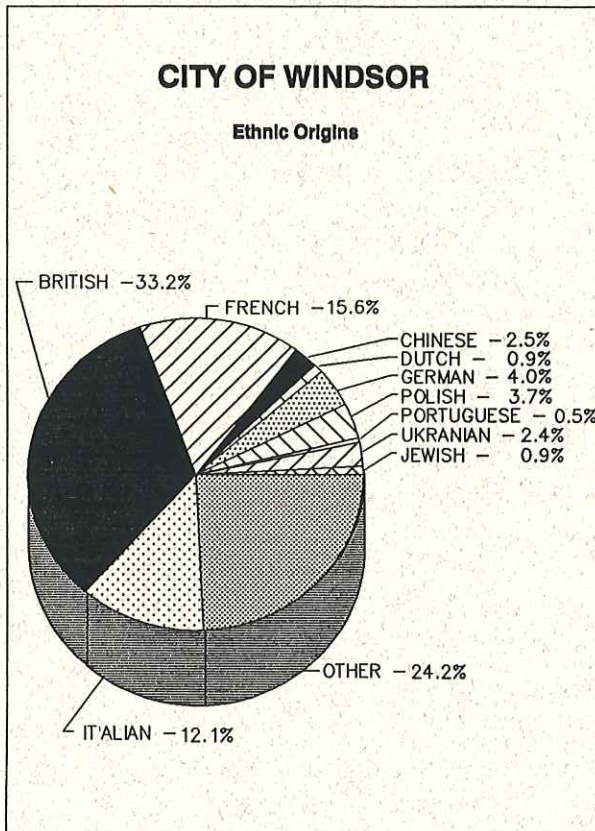
is well served by road, rail, air and water. It is the western terminus of the MacDonald Cartier Freeway (Highway 401) and three other provincial highways. With motor vehicle bridge and tunnel access to Detroit, Windsor is also plugged into the U.S. interstate highway system. Windsor is served by five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

Description

Statistically, Windsor is a city of approximately 200,000 people. It has a land area of 31,584 acres of which one-third is available for future urban development. Windsor is Canada's fifth largest industrial city with manufacturing output exceeding cities such as Calgary, Ottawa and London. The City is also an important metropolitan centre with excellent retail and financial outlets, numerous health care and recreational facilities and post secondary educational institutions including a university and a community college.

Lifestyles

The Windsor area has become a cultural mosaic with some 93 ethnic groups carrying on the tradition of their native lands. The Carrousel of Nations features a 10-day Multi-Cultural festival which is a celebration of foreign nations. The ever popular Caribefest, Grapefest and Oktoberfest, all have become symbols of our community's diverse cultural background as well as major tourist attractions.



Windsor and surrounding Essex County is bustling with county fairs and festivals, botanical gardens and bird sanctuaries, internationally famous wineries, a comprehensive selection of ethnic and Canadian restaurants, impressive collections and exhibits at the Art Gallery of Windsor, the Windsor Symphony, Windsor Light Opera and world class performances at the new Cleary International Centre. For added excitement there's harness racing at Windsor Raceway, one of North America's premiere tracks, as well as major professional sports and cultural facilities within close proximity.

Economic History

Windsor has been a manufacturing centre for more than a century. The early industries - distilling, sugar refining and tobacco processing were based on local farm products. The economy began to diversify with the coming of the railway in the mid-1800's and

the first foundry and varnish manufacturers were both in operation before 1880. Salt mining began in 1893 and motor vehicles were first manufactured here in 1904.

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

Windsor experienced the difficulties of the 1930's along with most of the rest of the world. But with the outbreak of World War II, the City's automotive and 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. The rapid industrialization of the Toronto-Montreal corridor in the 1950's was somewhat at Windsor's expense as older, depreciated plants were abandoned for new locations close to or between Canada's two major market centres. This period was more than offset by the substantial growth that took place in Windsor in the 1960's 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.

Windsor entered the 1970's with its reputation established as the Automotive Capital of Canada. Ford, Chrysler and General Motors are all represented with plants in the City and contribute substantially to the City's tax base 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.

CITY OF WINDSOR
MAJOR EMPLOYERS APPROX. # OF WORKERS

1. CHRYSLER CANADA	8,131
2. FORD MOTOR COMPANY	4,379
3. GENERAL MOTORS OF CANADA	4,031
4. CITY OF WINDSOR (INCL. WINDSOR POLICE=548)	2,262
5. WINDSOR BOARD OF EDUCATION	2,239
6. UNIVERSITY OF WINDSOR	1,891
7. ESSEX COUNTY BOARD OF EDUCATION	1,672
8. WINDSOR SEPARATE SCHOOL BOARD	1,500
9. ST. CLAIR COLLEGE	1,467
10. WINDSOR WESTERN HOSPITAL	1,365

Windsor carried its reputation as the automotive capital of Canada into the 1980's and continued to enhance its position late in the decade by attracting a significant number of advanced technology companies both in the metal working and plastics sectors. Metallic core technology, compression and blowmolding plants are among the most recent innovations in plastics to complement Ford's "Unique in the World" casting techniques. In all, Chrysler, Ford and General Motors operate 11 major plants in Windsor.

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

Windsor's economic diversification has continued into the 1990's with D.N.N.'s construction of a \$240 million high-tech processing plant, a joint venture between Dofasco Canada, NKK Japan and National Steel of Pittsburg. Ford's new \$200 million Aluminum Plant in Windsor's west end is a state-of-the-art facility to produce cast aluminum engine blocks using a new process researched and developed in Windsor. As well, a \$1 billion expansion by Ford will begin producing a series of all-new engines beginning next year. Windsor will also be the

home of the all-new third generation of Chrysler minivans totalling a \$600 million investment in the City carrying on its 10 years of minivan technology. General Motor's all-new four-speed electronic transmission represents a further investment in Windsor of \$600 million. Windsor will soon boast two multi-million-dollar privately-owned power plants. The plants represent a first in the Province of Ontario. Construction is now proceeding on the \$170 million West Windsor Power Plant owned equally by affiliates of Power Link Corporation of Portland and American Tractabel Corporation. In addition, Transalta Energy Corporation of Calgary plans to build a \$60 million gas-fired generating station in Windsor's east end. The City of Windsor is also on the leading edge of hospital and health-care review. When the review is completed there will be a totally new health-care configuration in the City. In the health-care sector, the Windsor Western Long-Term Care Centre, a 225-bed facility will provide rehabilitation, evaluation and supportive care to residents. The \$40 million facility being constructed in the City's west end will provide specialized care for young adults and for those suffering from Alzheimer's Disease. Windsor's new \$35 million Cleary International Centre has been described as a world-class meeting facility. The Cleary offers meeting space for up to 4,000 delegates and a 69-seat executive conference theatre. There is a 1,200 seat performing arts theatre and indoor access to two major hotels.

The Industries

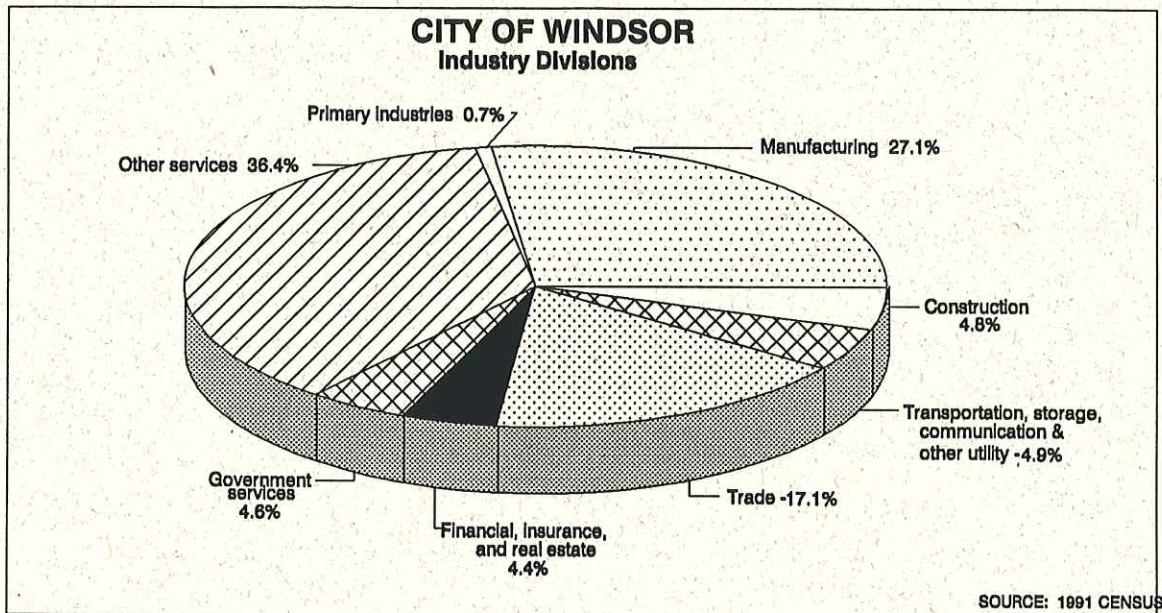
Two significant characteristics of Windsor's industry throughout its history have been the high degree of utilization of skilled workers and technological innovation. As a result, Windsor is and has been for many years, the most productive of Canada's top twelve manufacturing centres in terms of net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

Driven to diversity since the mid 1970's, 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 include 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.

Twin Cities

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



CITY OF WINDSOR, ECONOMIC OUTLOOK

ROUNDING OUT A WINNING BALANCE

".....one of the best performing Canadian municipalities in 1994" according to the Canadian Bond Rating Service. This is the optimistic outlook facing Windsor as we move into 1994.

Billions of dollars are pouring into the Windsor-Essex economy for major investments by Chrysler, Ford, GM, commercial and government projects and Canada's premiere Las Vegas style casino and hotel complex.

Some of the anticipated highlights include:

8,000 new jobs, one of Canada's lowest Unemployment Rates

- *manufacturing: 1,575 jobs*
- *interim casino: 1,500 jobs*
- *permanent casino: 2,500 jobs*
- *spinoffs: 4,000 jobs*
- *unemployment is projected to decline to 8% by 1995*

8 Million Visitors Annually

- *1994/95 projected casino visitors: 3.2 million*
- *1996 projected casino visitors: 4.7 million*

\$5 Billion in Manufacturing, Industrial and Commercial Investments

- *Automotive re-tooling and new plant construction by Chrysler, Ford and GM: \$3.2 billion*
- *Industrial plants: \$550 million*
- *Commercial developments: \$465 million*
- *Government projects: \$150 million*

\$596 Million City Centre Revitalization

- *\$375 million waterfront casino and hotel*
- *\$100 million riverfront development*
- *\$54 million Provincial Courthouse*
- *\$40 million arena/multi-use facility*
- *\$25 million tunnel plaza*
- *\$12 million interim casino*
- *\$6 million Capitol Theatre and Arts Centre revitalization*

\$280 Million Casino Spinoffs

- *for every dollar spent by tourists in the Casino, the Casino and its employees spend 60¢ locally*

Other Upcoming Projects

- *\$36 million Canada/Ontario Capital Infrastructure Program to improve roads, sewers, twinning of South Windsor Arena, etc.*
- *\$10 million exhibition and convention centre on Windsor's main international link connecting Ontario's highway 401 with the Ambassador Bridge*
- *proposed sportsplex at Windsor Raceway*
- *\$15 million projected 450 berth municipal riverfront marina*
- *\$20 million Royal Bank Centre*

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

MAYOR'S OFFICE

Mayor - Michael Hurst

The Mayor is the Head of Council and the Chief Executive Officer (CEO) of the Corporation of the City of Windsor.

As Head of Council he presides over all meetings of Council. The Mayor ensures that the laws governing the municipality are properly executed and obeyed.

The Mayor has primary responsibility for seeing that the policies of the Municipality are implemented and works closely with Council to ensure that this occurs.

As CEO the Mayor has responsibility for all actions taken on behalf of the municipal corporation. The Mayor has ultimate authority for directing municipal spending priorities in accordance with local needs and preferences, and oversees the municipality's administration to ensure that all actions taken by administration are consistent with Council policies. From time to time the Mayor must communicate to Council recommendations which tend to the improvement of the finances, health, security, cleanliness, and comfort of the municipality.

CITY ADMINISTRATOR'S OFFICE

City Administrator - H. G. Payne

The City Administrator 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 City Administrator oversees the day-to-day operations of the City through 14 separate Department Heads, and co-ordinates the administrative interaction with various operating agencies such as the Police Service, the Windsor Public Library, Transit Windsor and the Children's Aid Societies.

Without limiting the foregoing, the City Administrator's Office with a staff of 2 assistants and 3 secretaries, fulfils the administrative direction of such undertakings as Waste Management, the Casino Project, the Windsor Detroit Tunnel, the Riverfront Master Plan, the Multi-Use Facility Development, the Cleary International Centre for Trade, Culture and the Performing Arts, and such other duties and functions as Council may vest in the City Administrator.

CITY OF WINDSOR
SERVICES PROVIDED BY CITY DEPARTMENTS (continued)

FINANCE DEPARTMENT

Department Head - Chuck Wills

The Finance Department is responsible for the overall financial management and stability of the City. More specifically, the financial planning and budgeting services for a \$300 million plus operating budget and a \$50 million plus capital budget, including the development of financial policies and procedures.

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, and internal audit and consulting 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 and the Windsor Tunnel Commission. The Commissioner of Finance is the Treasurer of these five entities.

CITY CLERK'S DEPARTMENT

Department Head - Thomas Lynd

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 and maintenance of the official records.

In addition, the City Clerk's office provides secretarial services to over 40 committees,

boards, commissions, and the Court of Revision. Related duties include duplication and distribution of Council and Committee agendas and minutes including notification to interested parties.

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

The office of the City Clerk issues trade, business and occupation licences pursuant to Council by-laws, bingo and lottery licences pursuant to Provincial regulations, and dog licences under a Council by-law.

The office executes all legal documents and certifies where required the accuracy of all municipal records.

LEGAL DEPARTMENT

Department Head - Al Kellerman

The Legal Department 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.

CITY OF WINDSOR
SERVICES PROVIDED BY CITY DEPARTMENTS (continued)

HUMAN RESOURCES DEPARTMENT

Department Head - Archie Glajch

The Human Resources Department provides centralized personnel services to all Departments under the Authority of the City Administrator in the following areas: recruitment, employment equity, wage and salary administration; organizational analysis; official employment records; fringe benefit administration (including pensions, group life, long term disability insurance, health, dental and vision 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 CONVENTION & VISITORS
BUREAU OF WINDSOR, ESSEX
COUNTY AND PEELEE ISLAND**

Department Head - Jonathon Deneau

The mandate of the Convention & Visitors Bureau is to promote Windsor, Essex County and Pelee Island as a viable leisure, group tour and convention destination.

The Bureau proactively solicits conventions and organized group tour business for the region on an ongoing basis. As well, it has the additional responsibility to directly place long-term convention business into the Cleary International Centre.

The Bureau provides and manages a large scale co-operative marketing effort with the tourism industry to attract leisure travel.

This department also provides a series of vital services including group tour and convention servicing and the provision of information to inquiring visitors/tourists. The Bureau also

produces a series of guides and brochures as collateral and support materials in each market segment.

PLANNING DEPARTMENT

Department Head - Jon Atkins

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 City's Official Plan provides a policy framework related to the orderly physical development of the municipality. The City's Zoning by-laws, Sign by-law, Property Standards and Maintenance by-law, secondary plans, subdivision review and site plan review policies reflect and conform to the Official Plan.

The Planning Department consists of planning operations and administrative support. Planning operations include staff devoted to current development, long range planning and special projects. These special projects report on a variety of development applications, policy issues and provide advice to Council, the Planning Advisory Committee, other civic departments and the general public. Administrative support consists of clerical and drafting services.

BUILDING DEPARTMENT

Department Head - Ed Link

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

CITY OF WINDSOR
SERVICES PROVIDED BY CITY DEPARTMENTS (continued)

for them are in compliance with related by-laws.

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

PROPERTY AND HOUSING DEPARTMENT
Acting Department Head - Bill Salzer

The Property Department is responsible for a number of duties, including: the purchase of all lands required by the municipality; the sale of surplus city owned lands; management of city owned rental properties, managing, on behalf of the City of Windsor Housing Company Limited, 597 units of senior citizens housing and, on behalf of the City of Windsor Non Profit Housing Corporation, 573 family housing units; and maintaining city owned buildings. Additionally, the department liaises with various City Departments and citizen and business organizations in respect to various programs: Renewal Improvement Development and Economic Revitalization (PRIDE); Residential Rehabilitation Assistance Program (RRAP); Ontario Neighbourhood Improvement Program (ONIP); and the Ontario Home Renewal Program (OHRP).

TRAFFIC ENGINEERING
Department Head - John Tofflemire

The goal of the Traffic Engineering Department is to provide for the safe and efficient movement of people and goods on the public roadway system in Windsor in a manner

which is complementary to existing and planned land development. The Department is organized into two divisions: the Traffic Operations Division is responsible for traffic signal operations, traffic signs, pavement markings, and transportation planning; the Parking Operations Division is responsible for municipal, on and off street parking and city wide parking enforcement.

PUBLIC WORKS DEPARTMENT
Department Head - Gord Harding

The Public Works Department is responsible for all work done on the right-of-way such as maintenance and new construction of roads, sewers and sidewalks.

All recycling and refuse collection is handled from a central location where the refuse is compacted and transported to the County Landfill #3.

The Department runs two major Sewage Treatment Plants (the West Windsor Pollution Control Plant and the Little River Pollution Control Plant) served by twenty-six pumping stations throughout the City.

Additionally, the department maintains all City vehicles and equipment including the police fleet. All new development in the City and servicing of private lands, rezoning and site plan control applications are co-ordinated through the Development Division.

The Engineering Branch provides engineering services, particularly for new capital projects. This branch provides complete in-house design and drafting services and oversees the work of consulting engineers. In addition, the Branch administers by-laws and policies for work by private citizens on the public right-of way.

CITY OF WINDSOR
SERVICES PROVIDED BY CITY DEPARTMENTS (continued)

DEPARTMENT OF PARKS AND RECREATION

Department Head - Lloyd Burridge

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

The department is comprised of four divisions. The Administration Division is responsible for the overall planning, direction and record maintenance of the Department. The Recreation Division is responsible for the numerous innovative programs that are unique to the recreation movement and which are available to the public. The Commercial Services Division is responsible for the programming and operation of: arenas, concessions, a Public Marina and Willistead Manor and Coach House. The Parks Division is responsible for a variety of functions, including: maintaining the municipal parks system, forestry operations, and maintenance of recreation facilities. Additionally, the Design and Development Section of the Parks Division is responsible for the formulation of policies with regard to long range park planning, parkland acquisitions, and the design and development of active and passive parks and recreation facilities.

WINDSOR FIRE DEPARTMENT

Fire Chief - David Fields

The primary goals of the Fire Department are to respond to emergencies, to save lives and protect property.

Fire Prevention Division enforces various

codes, performs safety inspections, reviews and approves construction plans. In addition, the Division presents several safety programs and also investigates fires.

Signals & 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.

Apparatus Division tests, repairs and maintains all vehicles, tools and equipment.

Training Division schedules and provides instruction and training on apparatus, equipment, extinguishment and operational procedures.

Administration performs all administrative duties including maintaining records and accounts, prepares and monitors the departmental budget and controls the General Stores.

SOCIAL SERVICES

Department Head - Dana Howe

The Social Services Department is mandated via 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

CITY OF WINDSOR
SERVICES PROVIDED BY CITY DEPARTMENTS (continued)

Resolutions, the General Welfare Act and Regulations, the Family Benefits Act and Regulations, the Day Nurseries Act, the Homemakers and Nurses' Act, the Canada Assistance Plan, and other relevant legislation.

The expenditures of the department are subsidized by the Federal, Provincial and Municipal governments at varying proportions.

The Department administers its social services mandate through three Program Branches, namely: Income Maintenance, Children's Services and Special Services. A fourth branch, the Finance and Administration Branch provides support services to the Office of the Commissioner and the program branches.

HURON LODGE HOME FOR THE AGED
Acting Administrator - Lucie Marcus

Huron Lodge, which was established in 1961, currently has a capacity of 256 beds. In

addition to the facility based care, the Lodge provides services to seniors in two apartment complexes operated by the Windsor Housing Company. The "Keeping in Touch" (KIT) program is designed to assist seniors to remain in their current environment in order to prolong or eliminate the need for care in an institutional setting. The Lodge also operates two Satellite Homes adjacent to the main facility which house up to five senior citizens.

Huron Lodge faces many challenges at present. The Provincial government recently passed legislation that will dramatically change the role that the Home for the Aged is expected to fill in a revitalized long term care system. Community services are expected to be available to seniors and other disabled individuals that will enable them to stay at home longer. This will require facilities such as Huron Lodge to provide care to individuals with much more complex needs than in the past. This trend has been acknowledged for many years.

CITY OF WINDSOR
SERVICES PROVIDED BY OTHER CONSOLIDATED BOARDS

CLEARY INTERNATIONAL CENTRE

General Manager - Sergio Grando

The Cleary International Centre is a new state of the art Convention and Cultural facility rooted in the City of Windsor and looking across the world's busiest international waterway to Detroit.

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.

ROSELAND GOLF AND CURLING CLUB

General Manager - Paul Meloche

The Roseland Golf and Curling Club is a prestigious 18-hole public golf course designed by Donald Ross. Over 60,000 people golf at Roseland annually. Roseland also has a curling rink which services 750 members annually.

The clubhouse at Roseland is known for its Sunday Buffet and in 1993 the clubhouse served over 100,000 people. Roseland was purchased by the City of Windsor in 1972 and since that time has been operating as a municipally owned facility.

TRANSIT WINDSOR

General Manager - Anthony Haddad

Transit Windsor provides Public Transportation for the City of Windsor and adjacent areas. 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.

WINDSOR POLICE SERVICES

Chief of Police - James Adkin

The goal of the Windsor Police Service is to preserve the Peace, prevent and investigate crimes, and without prejudice enforce the law; to provide a respected professional Police service; to work closely and in

harmony with the citizens of Windsor using creative, progressive, participatory programs with strength and compassion.

WINDSOR PUBLIC LIBRARY

Director - Jean Dirksen-Morrison

The Windsor Public Library's purpose is to provide a comprehensive and efficient public library service that reflects the community's unique needs. To help fulfil this purpose, the Library consists of a Main Library and seven branch libraries located throughout the City.

Over 56.7% of all Windsorites are registered library users. In 1993, over 1.3 million items were borrowed for home use while approximately 1.0 million items were used within the libraries. The Windsor Public Library also provides dial-in public access to the library's computer catalogue system.

WINDSOR TUNNEL

Chief Executive Officer - Hilary Payne

The Windsor-Detroit Tunnel opened to cross-border vehicular traffic in November, 1930. In November, 1990 the City of Windsor exercised its option and acquired ownership of the Canadian portion of the Tunnel. The City also adopted a By-law creating the Windsor Tunnel Commission, entrusting the Commission with the maintenance, operation and management of the Windsor Tunnel.

This year will mark the beginning of a \$20-million dollar Windsor Plaza reconstruction to better serve international travellers.

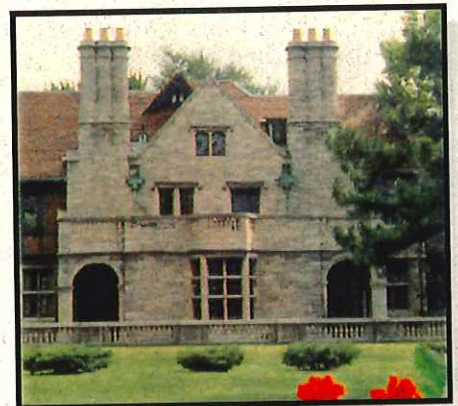
BUSINESS IMPROVEMENT AREAS (B.I.A.)

The City also has a series of local Business Improvement Areas, designed to maintain, beautify and promote local business. Included are: the Downtown B.I.A., Drouillard Road B.I.A., Erie Street East B.I.A., Ottawa Street B.I.A., Riverside B.I.A., Wyandotte Street East B.I.A., Old Midtown B.I.A., Sandwich Community B.I.A., and the Pillette Village B.I.A.

CITY OF WINDSOR
COMMITTEES OF COUNCIL AND ENTITIES WITH COUNCIL REPRESENTATION

Airport Ad Hoc Committee
Arena Board
Art Gallery of Windsor
Audit Committee
Bingo Advisory Committee
Budget Steering Committee
Capital Works 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
Cleary Auditorium Committee of Trustees
Committee of Adjustment
Committee of the Whole re bills
Community Centres Board of Management
Convention & Visitors Bureau Board of Management
Council Attendance at Municipal Conventions
County Landfill No. 3 Advisory Committee
Court of Revision (Local Improvement & Drainage)
Downriver Air Pollution Control Project Committee
Downtown Business Association Board of Management
Downtown Revitalization Study Steering Committee
Drouillard Road Business Improvement Area
Board of Management
Emergency Preparedness Committee
Erie Street Business Improvement Area
Board of Management
Essex County District Health Council
Essex Region Conservation Authority
Essex Windsor Waste Management Committee
- Public Advisory Committee
Finance Committee
Freedom Festival Committee
Friends of the Court
Growth Committee
Handi-Transit Board of Management
Heating By-law Board of Examiners
Housing Advisory Committee
Windsor Housing Company
Windsor Non Profit Housing Corporation
Housing Mayor's Committee
Huron Lodge Committee of Management
International Relations Committee
Licensing Commission
Master Electricians Board of Examiners
Michigan - Ontario Advisory Board on
Transboundary Air Pollution Control

Multi-Use Committee-Committee to Study Submissions
Multi-Use Complex Feasibility Task Force
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
Plumbers Examining Board
Property Standards Committee
Prosperity 2000 Committee
Race & Ethnocultural Relations Committee
Recreation Committee
Riverfront Lands Advisory Task Force
Roseland Golf Club Board of Directors
Sandwich Business Improvement Area
Board of Management
Sports Facilities & Competitions Committee
Transit Windsor Board of Directors
University of Windsor Human Kinetics Building
Community Use Advisory Board
University of Windsor - Committee of Council to
Communicate Problems of Concern
Walkerville Business Association Board of Management
Willistead Manor Inc., Board of Directors
Windsor Advisory Committee on Disability Issues
Windsor Architectural Conservation Advisory Committee
Windsor Bicycling Committee
Windsor Citizens Crime Prevention Committee
Windsor-Essex County Development Commission
Windsor-Essex County Health Unit
Windsor- 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 Western Hospital Board



FINANCIAL SECTION

ILLUSTRATIONS

Top: Jackson Park Sunken Gardens and reflecting pool with Kennedy Collegiate Institute in the background

Middle Right: July 1st International Freedom Festival fireworks display over the Detroit River

Middle Left: Windsor Symphony Orchestra outdoor concert

Bottom: Historic Willistead Manor

AUDITORS' REPORT

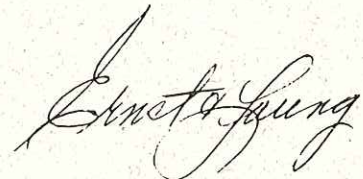
To the Members of Council, Inhabitants and Ratepayers
of the Corporation of the City of Windsor

We have audited the consolidated balance sheet of **The Corporation of the City of Windsor** as at December 31, 1993 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, 1993 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.

Windsor, Ontario
April 15, 1994.



Chartered Accountants

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THE CORPORATION OF THE CITY OF WINDSOR

Consolidated Balance Sheet

December 31, 1993
with comparative figures for 1992
(stated in thousands of dollars)

<u>Assets</u>	1993	1992
Unrestricted:	\$	\$
Taxes receivable, net of allowance of \$1,050 (1992, \$615)	24,620	26,267
Accounts receivable, net of allowance of \$300 (1992, \$nil)	24,602	20,485
Other current assets	3,337	3,959
Deferred expenditures (note 5)	1,796	-
Mortgage receivable (note 6)	4,660	-
	<u>59,015</u>	<u>50,711</u>
Restricted:		
Investments (note 7)	53	,12
Investment in own debentures (note 7)	1,443	1,804
Accounts receivable	395	536
Due from own funds	22,235	25,000
Long term receivables, net of allowance of \$2,421 (1992, \$2,205)	217	333
	<u>24,343</u>	<u>27,685</u>
Capital outlay financed by long term liabilities and to be recovered in future years (note 1(b))	48,805	44,508
Add foreign exchange translation adjustment	2,869	2,905
	<u>51,674</u>	<u>47,413</u>
Total assets	<u>135,032</u>	<u>125,809</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Temporary loans	27,310	19,631
Accounts payable and accrued liabilities	24,444	19,756
Due to own funds	22,235	25,000
Net long term liabilities (note 10)	51,674	47,413
Total liabilities	<u>125,663</u>	<u>111,800</u>
Fund balances at the end of year (notes 12 and 13):		
To be recovered from taxation or user charges	(208)	(305)
Capital operations not yet permanently financed	(18,083)	(17,280)
Reserves	3,803	3,950
Reserve funds	23,857	27,644
Total fund balances	<u>9,369</u>	<u>14,009</u>
Total liabilities and fund balances	<u>135,032</u>	<u>125,809</u>

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

THE CORPORATION OF THE CITY OF WINDSOR

Consolidated Statement of Operations

Year ended December 31, 1993
with comparative figures for 1992
(stated in thousands of dollars)

	Actual 1993 \$	Actual 1992 \$
SOURCES OF FINANCING:		
Taxation and user charges:		
Residential and farm taxation	147,655	142,068
Commercial, industrial and business taxation	112,484	111,532
Taxation from other governments and municipal enterprises	7,801	7,748
User charges	57,731	53,906
Grants:		
Government of Canada	568	545
Province of Ontario	107,086	109,321
Other:		
Contributions from developers	2,806	2,814
Investment income	5,760	6,223
Sale of land	2,004	1,749
Penalties and interest on taxes	4,290	3,952
Fines	1,560	1,474
Other	1,242	41
Deduct: Amounts received or receivable for school boards (note 2)	(126,985)	(121,982)
Proceeds from the Issue of long term liabilities	20,000	6,500
Net appropriations from reserves and reserve funds	3,934	-
MUNICIPAL FUND BALANCES AT THE BEGINNING OF THE YEAR (note 12)		
(To be recovered from) to offset taxation or user charges	(305)	205
Capital operations not yet permanently financed	(17,280)	(15,155)
Total financing available during the year	330,351	310,941
The accompanying notes are an integral part of this consolidated financial statement.		

	Actual 1993 \$	Actual 1992 \$
APPLIED TO:		
Current operations (notes 3, 11, 16)		
General government	30,632	27,543
Protection to persons and property	60,542	59,932
Transportation services	37,915	38,700
Environmental services	26,904	28,864
Health services	1,015	1,047
Social and family services	83,131	78,420
Recreation and cultural services	31,816	32,162
Planning and development	10,163	6,112
	<u>282,118</u>	<u>272,780</u>
 Capital		
General government	1,512	1,122
Protection to persons and property	536	605
Transportation services	30,462	18,288
Environmental services	16,647	20,179
Health services	-	1,003
Social and family services	171	337
Recreation and cultural services	6,613	5,201
Planning and development	10,583	4,684
	<u>66,524</u>	<u>51,419</u>
 Net appropriations to reserves and reserve funds	-	4,327
 MUNICIPAL FUND BALANCES AT THE END OF THE YEAR (note 12)		
 To be recovered from taxation or user charges	(208)	(305)
 Capital operations not yet permanently financed	(18,083)	(17,280)
 Total applications during the year	<u><u>330,351</u></u>	<u><u>310,941</u></u>

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements

December 31, 1993

(stated in thousands of dollars)

1. Accounting Policies

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

(a) (i) Basis of Consolidation

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

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

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

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

(II) Non-Consolidated Entities

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

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

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

(III) Accounting for School Board Transactions

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

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

(b) Basis of Accounting

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

(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

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

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:

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

(III) 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.

(IV) Fixed Assets

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

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993
(stated in thousands of dollars)

(V) Capital Outlay to be Recovered in Future Years

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

2. School Boards

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

	School Boards	
	1993	1992
	\$	\$
Taxation received or receivable	126,985	121,982
Requisitions	127,018	121,839
Amount due from (to) school boards	33	(143)

3. Contribution to Unconsolidated Joint Board

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

	1993	1992
	\$	\$
Windsor-Essex County Health Unit	1,039	1,047

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

	1993	1992
	\$	\$
Windsor-Essex County Health Unit	(1)	28

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

The city is also contingently liable for its share of the costs pertaining to a lease agreement of the Windsor-Essex County Health Unit which expires on December 31, 2018. In addition to future rental payments totalling \$11,499 lease costs include insurance, taxes and utilities related to the leased premises. It is considered unlikely that the city will ever be called upon to take over lease payments. The city's share of the Health Unit's annual gross costs is presently approximately 12%.

4. Trust Funds

Trust funds administered by the municipality amounting to \$3,576 (1992, \$3,527) have not been included in the consolidated balance sheet nor have their operations been included in the consolidated statement of operations.

5. Early Retirement Program

In 1993 the corporation offered an early retirement program to its employees. As a result, the city incurred net expenditures of \$1,796 which were deferred. An additional \$1,025 has been incurred to date in 1994. The program extends to 1994 and 1995 with a total estimated cost over the term of the program of \$4,500.

City Council has approved the financing of the program by allocating \$1,500 from taxation revenue in each of the years 1994 through 1996 inclusively.

The expenditures and related funding may be summarized as follows:

	Expenditures	Funding
	\$	\$
1993	1,796	-
1994	2,504	1,500
1995	200	1,500
1996	-	1,500
	<u>4,500</u>	<u>4,500</u>

6. Mortgage Receivable

The city has entered into a non-recourse, non-interest bearing demand mortgage with The Art Gallery of Windsor. This mortgage is to assist the Art Gallery in assembling the land to be leased to The Province of Ontario for the interim casino. Terms for repayment have not yet been finalized.

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

7. Investments

The total of investments of \$1,496 (1992, \$1,816), including investment in own debentures, reported on the consolidated balance sheet at cost, have a market value of \$1,527 (1992, \$1,891) at the end of the year.

8. Pension Agreements

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer plan, on behalf of 2250 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 1993 was \$6,292 (1992, \$6,132) 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 municipality is obligated at December 31, 1993 for an amount of approximately \$1,716 (1992, \$2,694) as established for the plans. No provision has been made for this liability. The balance of this liability will be funded by annual charges as follows:

	Funding
	\$
1994	1,055
1995	148
1996	159
1997	170
1998 - 2000	184
	<u>1,716</u>

An amount of \$978 (1992, \$1,237) in addition to the amount for current service has been provided for in the current year and is reported as an expenditure on the consolidated statement of operations. Contributions are based on an actuarial valuation made in 1987. This valuation was due to be updated in 1990. No update has been done at this time and O.M.E.R.S. has advised that no updated valuation will be done.

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

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. In accordance with an actuarial report prepared as of December 31, 1993, projected benefits accrued under the entity's plan aggregated to \$10,385 (1992, \$9,626) and net assets, at market value, available to provide these benefits amount to \$10,974 (1992, \$9,514).

9. Liability for Vested Sick Leave Benefits

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

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on terminating, amounted to \$15,500 (1992, \$17,000) at the end of the year. No provision has been made for this liability. An amount of \$601 (1992, \$799) has been provided for the current year and is reported on the consolidated statement of operations.

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

1994	\$17
1995	34
1996	114
1997	220
1998	52
	<u>\$437</u>

10. 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:

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993
(stated in thousands of dollars)

	1993 \$	1992 \$
Total long term liabilities incurred by the municipality including those incurred on behalf of school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to	89,033	80,372
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	(35,969)	(31,320)
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	(8)	(10)
The total value of sinking funds which have been accumulated to the end of the year to retire the outstanding long term liabilities included above, amount to	(1,382)	(1,629)
Net long term liabilities at the end of the year	51,674	47,413

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

Of this amount, \$1,443 (1992, \$1,804) are held by reserve funds as investments.

The city has assumed no debt from other municipalities.

- (b) Of the net long term liabilities reported in (a) of this note, \$49,313 in principal payments are payable from 1994 to 1998, \$2,361 from 1999 to 2003. These amounts will require funding in those periods and are summarized as follows:

	1994 to 1998 \$	1999 to 2003 \$
from general municipal revenues	48,123	1,598
from benefitting landowners	1,190	763
	<u>49,313</u>	<u>2,361</u>

- (c) Included in the net long term liabilities on the consolidated balance sheet is an amount of \$8,855 (1992, \$10,761) payable in United States currency, which was converted into Canadian dollars at the rate of exchange prevailing at December 31, 1993. 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 \$881 (1992, \$973).
- (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 the municipality.
- (e) The municipality is contingently liable for long term liabilities with respect to tile drainage and shoreline property assistance loans, and for those for which the responsibility for the payment of principal and interest has been assumed by other municipalities, school boards and unconsolidated local boards, municipal enterprises, and utilities. The total amount outstanding as at December 31, 1993 is \$35,977 (1992, \$31,330) and is not recorded on the consolidated balance sheet.

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993
(stated in thousands of dollars)

11. 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:

	1993 \$	1992 \$
Principal payments including contributions to sinking funds	15,181	12,391
Interest	5,044	4,274
	<u>20,225</u>	<u>16,665</u>

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

12. Municipal fund balances at the end of the year

(a) The balance on the consolidated statement of operations of municipal deficit of \$208 (1992, \$305) at the end of the year increases general taxation in the following year and is comprised of the following:

	1993 \$	1992 \$
For general reduction (increase) of taxation:		
City of Windsor revenue fund	18	(216)
The Corporation of the City of Windsor		
Public Library Board	28	99
	<u>46</u>	<u>(117)</u>
For benefitting landowners related to special charges and special areas:		
Downtown Business Association	(24)	13
Ottawa Street Business Improvement Area	(11)	(26)
Sandwich Community Improvement Area	(150)	(175)
Wyandotte Street East Improvement Area	(69)	-
	<u>(254)</u>	<u>(188)</u>
	<u>(208)</u>	<u>(305)</u>

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

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:

	1993 \$	1992 \$
Accrued interest on long term liabilities	1,723	2,143
Vested sick leave	15,500	17,000
Vested early retirement expenditures	2,821	-
	<u>20,044</u>	<u>19,143</u>

The city's corporate policy allows only temporary employees the option of vacation pay in lieu of time off. Consequently, accrued vacation pay at year end is not significant and, thus, not disclosed.

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

	1993 \$	1992 \$
Acquisition of fixed assets to be recovered through taxation or user charges	(16,818)	(6,245)
Acquisition of fixed assets to be financed from the proceeds of long term liabilities	(8,885)	(18,702)
Acquisition of fixed assets to be recovered through reserves and reserve funds	(580)	(2,108)
Funds available for the acquisition of fixed assets	<u>8,200</u>	<u>9,775</u>
	<u>(18,083)</u>	<u>(17,280)</u>

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993
(stated in thousands of dollars)

Acquisition of fixed assets to be recovered through taxation or user charges includes \$8,372 representing the costs incurred to December 31, 1993 for the casino project.

- (c) The corporation has contracted for various other capital construction projects, at a cost approximating \$3,524 (1992, \$7,820) in the aggregate, to be financed generally by unapplied capital receipts, senior government subsidies and the issue of debentures.

In addition, the city is committed to an estimated \$25,500 for land purchase costs for casino purposes which are expected to be recovered from either The Province of Ontario or the casino operator.

- (d) In addition to these costs the corporation has contracted for certain services over periods not exceeding five years at an aggregate cost approximating \$173 (1992, \$310). These arrangements have been approved by the Ontario Municipal Board or Treasurer's Certificate.

13. Reserves and Reserve Funds

The total balances of reserves and reserve funds of \$3,803 (1992, \$3,950) and \$23,857 (1992, \$27,644) respectively are made up of the following:

	1993 \$	1992 \$
Reserves set aside for specific purpose by Council:		
Working funds	364	927
Encumbrances	1,986	1,646
Future planning	139	143
Future pension costs	852	726
Recreation	25	22
Police equipment	437	486
Total reserves	3,803	3,950

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993
(stated in thousands of dollars)

	1993 \$	1992 \$
Reserve funds set aside for specific purpose by Council:		
Replacement of equipment	12,451	10,724
Capital expenditures	4,360	5,768
Tunnel improvements	1,954	6,661
DNN Galvanizing indemnification	3,000	3,000
Mill rate stabilization	-	140
Insurance	403	404
Transit workers compensation	-	303
Health benefits rate stabilization	395	184
Future planning	103	77
	<u>22,666</u>	<u>27,261</u>
Reserve funds set aside for specific purpose by legislation, regulation or agreement:		
Park purposes	309	-
Development charges	882	383
	<u>1,191</u>	<u>383</u>
Total reserve funds	<u>23,857</u>	<u>27,644</u>

14. Other Commitments

The corporation has committed to purchase replacement equipment at a net cost approximating \$54 (1992, \$327) to be financed by various reserve funds.

The corporation has also committed to make the following grants:

	1994 \$	1995 \$	1996 \$	Total \$
Windsor Western Hospital – Chronic Care Facility	500	-	-	500
Capitol Theatre – land and building acquisition	610	610	610	1,830
YMCA – refurbishing	125	125	-	250
	<u>1,235</u>	<u>735</u>	<u>610</u>	<u>2,580</u>

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

15. 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.

16. 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.

17. Public Liability Insurance

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

The municipality has made provision for a reserve fund for self insurance which as at December 31, 1993 amounted to \$403 (1992, \$404) and is reported on the consolidated balance sheet under reserve funds. The municipality budgets each year for premiums and claims. Any budget excess is credited to the reserve fund and any budget deficit is charged to the reserve fund. The budget excess for the year of \$175 (1992, \$185) has been reported as an expenditure on the consolidated statement of operations. \$185 (1992, \$300) has been transferred from the reserve fund to current operations to offset premiums and deductibles. Claims settled during the year amounted to \$150 (1992, \$150) and are accordingly charged as an expenditure on the consolidated statement of operations.

18. Social Contract

The Social Contract Act requires municipalities to reduce expenditures by a specified amount in each of the years 1993, 1994 and 1995. Unconditional grants will be reduced by a corresponding amount each year. The sectoral agreement between the provincial government and the municipal sector, however, provides for the automatic deferral of 25% of the 1993 social contract target amount and the corresponding reduction of unconditional grants until 1996. For The Corporation of the City of Windsor the target amount for each year is \$4,500. The amount deferred to 1996 is \$1,125.

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Consolidated Financial Statements, continued

December 31, 1993

(stated in thousands of dollars)

19. Comparative Figures

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

20. Subsequent Events

The city has entered into an agreement with the Province of Ontario to recover the costs of acquiring and improving land for the parking lots dedicated to the casino project. The agreement calls for a payment to the city of \$11,300 upon commencement of the parking operations plus equal participation in net revenues.

Subsequent to year end, City Council approved a construction contract for \$13,000 with respect to the Windsor Tunnel Commission Plaza to be funded through reserve funds and the issue of debentures. In early 1994 the city advanced funds to the Windsor Tunnel Commission totalling \$3,400 for land purchases related to the project.

AUDITORS' REPORT

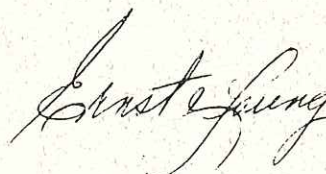
To the Members of Council, Inhabitants and Ratepayers
of the Corporation of the City of Windsor

We have audited the balance sheet of the trust funds of the **Corporation of the City of Windsor** as at December 31, 1993 and the statement of continuity of trust funds for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the trust funds of the City as at December 31, 1993 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.

Windsor, Ontario
April 15, 1994.



Chartered Accountants

THE CORPORATION OF THE CITY OF WINDSOR

Trust Funds

Balance Sheet

December 31, 1993

(stated in thousands of dollars)

	Huron Lodge Residents Maintenance	Huron Lodge Residents Comfort	Willistead Restoration
Assets:			
Cash	1,639	421	13
Investments at cost (Note 3):			
Municipal-own	83		
Other			
Receivables:			
Repayable			
Forgivable			
Other	199	1	
	<u>1,921</u>	<u>422</u>	<u>13</u>
Due from Huron Lodge residents maintenance trust fund		101	
Long term receivables:			
Repayable			
Forgivable			
Total assets	<u>1,921</u>	<u>523</u>	<u>13</u>
Liabilities:			
Due to Huron Lodge residents comfort trust fund	101		
Due to current fund of City of Windsor	877	2	
Accounts payable	24	21	1
Amount repayable to Province of Ontario			
Total liabilities	<u>1,002</u>	<u>23</u>	<u>1</u>
Fund balance	919	500	12
Total liabilities and fund balance	<u>1,921</u>	<u>523</u>	<u>13</u>

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

(Note 2) O.H.R.P. Regular	(Note 2) O.H.R.P. Rental	Municipal Candidates Trust	W.N.P.H.C Mortgage Trust	(Note 4) Chimchuk Fund	Library Board	Total
332	10	1			5	2,421
						83
81	2					83
69	1					70
9				1,186		1,395
491	13	1		1,186	5	4,052
						101
580	4					584
204	2					206
1,275	19	1	-	1,186	5	4,943
						101
						879
						46
331	10					341
331	10	-	-	-	-	1,367
944	9	1		1,186	5	3,576
1,275	19	1	-	1,186	5	4,943

THE CORPORATION OF THE CITY OF WINDSOR

Trust Funds

Statement of Continuity

Year ended December 31, 1993
(stated in thousands of dollars)

	Huron Lodge Residents Maintenance	Huron Lodge Residents Comfort	Willistead Restoration
Balance at beginning of year	<u>1,014</u>	<u>452</u>	<u>1</u>
Revenue:			
Residents comfort		450	
Residents capital	3,531		
Interest earned	9	21	
Donations			
Contribution			13
	<u>3,540</u>	<u>471</u>	<u>13</u>
Expenditures:			
Residents maintenance	3,072		
Payments to residents or estates	563	423	
Purchase of furnishings and capital improvements			2
Forgiveness of loans			
Administrative charges			
Refunded to Province of Ontario			
Transfer to mortgagor			
Transfer to Library Board Reserve Funds			
	<u>3,635</u>	<u>423</u>	<u>2</u>
Balance at end of year	<u>919</u>	<u>500</u>	<u>12</u>

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

(Note 2) O.H.R.P. Regular	(Note 2) O.H.R.P. Rental	Municipal Candidates Trust	W.N.P.H.C Mortgage Trust	(Note 4) Chimchuk Trust	Library Board	Total
<u>1,345</u>	<u>19</u>	<u>1</u>	<u>261</u>	<u>-</u>	<u>434</u>	<u>3,527</u>
						450
						3,531
53	1					84
				1,186		1,186
					5	18
<u>53</u>	<u>1</u>			<u>1,186</u>	<u>5</u>	<u>5,269</u>
						3,072
						986
						2
112	1					113
11						11
331	10					341
			261			261
					434	434
<u>454</u>	<u>11</u>		<u>261</u>		<u>434</u>	<u>5,220</u>
<u>944</u>	<u>9</u>	<u>1</u>	<u>-</u>	<u>1,186</u>	<u>5</u>	<u>3,576</u>

THE CORPORATION OF THE CITY OF WINDSOR

Notes to Trust Funds Statements

December 31, 1993

(stated in thousands of dollars)

1. Accounting Policies

Basis of Accounting

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

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

The Ontario Home Renewal Program was established by the Ontario Ministry of Housing in 1973 to provide grants for municipalities to make loans to assist owner occupants to repair, rehabilitate and improve their homes to local property standards. Individual loans are limited to \$7,500 of which the maximum forgivable portion is \$4,000. Ontario Home Renewal Program (O.H.R.P.) loans receivable at December 31, 1993 comprise repayable loans of \$667 (1992, \$753) and forgivable loans of \$276 (1992, \$345). Loan forgiveness is earned and recorded at a rate of up to \$600 per year of continued ownership and occupancy. In the event of the sale or lease of the home or in the event of the homeowner ceasing to occupy the home, the balances of the repayable loan and the unearned forgivable loan immediately become due and payable by the homeowner.

At December 31, 1993, the Province of Ontario has 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.

3. Investments

The total for investments by the trust funds of \$83 (1992, \$437) reported on the balance sheet at cost, have a market value of \$124 (1992, \$477) at the end of the year.

4. The Chimchuk Trust Fund

The Chimchuk Trust was established during 1993 when the City became the beneficiary of an estate of a former Windsor resident. The funds must be expended according to the terms of the will.

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, 1993 as required by the Municipal Act. Our examination was made in accordance with generally accepted auditing standards and, accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this financial statement presents fairly, the balance of the Sinking Fund By-Law 5979 as at December 31, 1993 in accordance with the provisions of the Municipal Act.

Windsor, Ontario
April 15, 1994.



Chartered Accountants

THE CORPORATION OF THE CITY OF WINDSOR

Sinking Fund By-Laws 5979 and 7682

December 31, 1993

Balances required:

5979

\$1,217,437

7682

-

Total required

1,217,437

Actual balance (see below)

1,382,530

Excess of actual over required

\$165,093

Actual balance consists of:

City of Windsor debenture \$225,500 at 11.5% due
November 1, 1994 plus accrued interest

229,324

City of Windsor debenture \$24,500 at 11.5% due
November 1, 1994 plus accrued interest

24,971

City of Windsor debenture \$274,500, at 9.5% due
November 1, 1996 plus accrued interest

278,858

City of Windsor debenture \$298,000, at 7.5% due
November 1, 1997 plus accrued interest

301,735

City of Windsor debenture \$542,500, at 5.5% due
November 1, 1998 plus accrued interest

547,487

Cash in bank

155

\$1,382,530

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, 1993 with the Purchase Agreement of the 9 1/2% and 10% U.S. Debentures dated March 30, 1976. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

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



Windsor, Ontario
April 15, 1994.

Chartered Accountants

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STATISTICAL SECTION

ILLUSTRATIONS

Top: Cross country skiing in Ojibway Park

Middle Right: Cleary International Centre

Middle Left: Carrousel of Nations multi-cultural festival

Bottom: Hiram Walker Headquarters as viewed from the Detroit River

CITY OF WINDSOR

SUMMARY OF RESERVES AND FUND BALANCES

	1993 \$000's	1992 \$000's	1991 \$000's	1990 \$000's	1989 \$000's
Current Fund (Deficit) Surplus	(208)	(305)	205	(1,791)	155
(Unfinanced Capital Outlay) Unexpended Capital Financing	(18,083)	(17,280)	(15,155)	(8,174)	6,625
Reserves	3,803	3,950	3,541	4,102	4,728
Reserve Funds	23,857	27,644	23,726	19,843	21,034
Total Reserves and Reserve Funds	27,660	31,594	27,267	23,945	25,762

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

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

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

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

CITY OF WINDSOR

CURRENT FUND ANALYSIS OF EXPENDITURES *

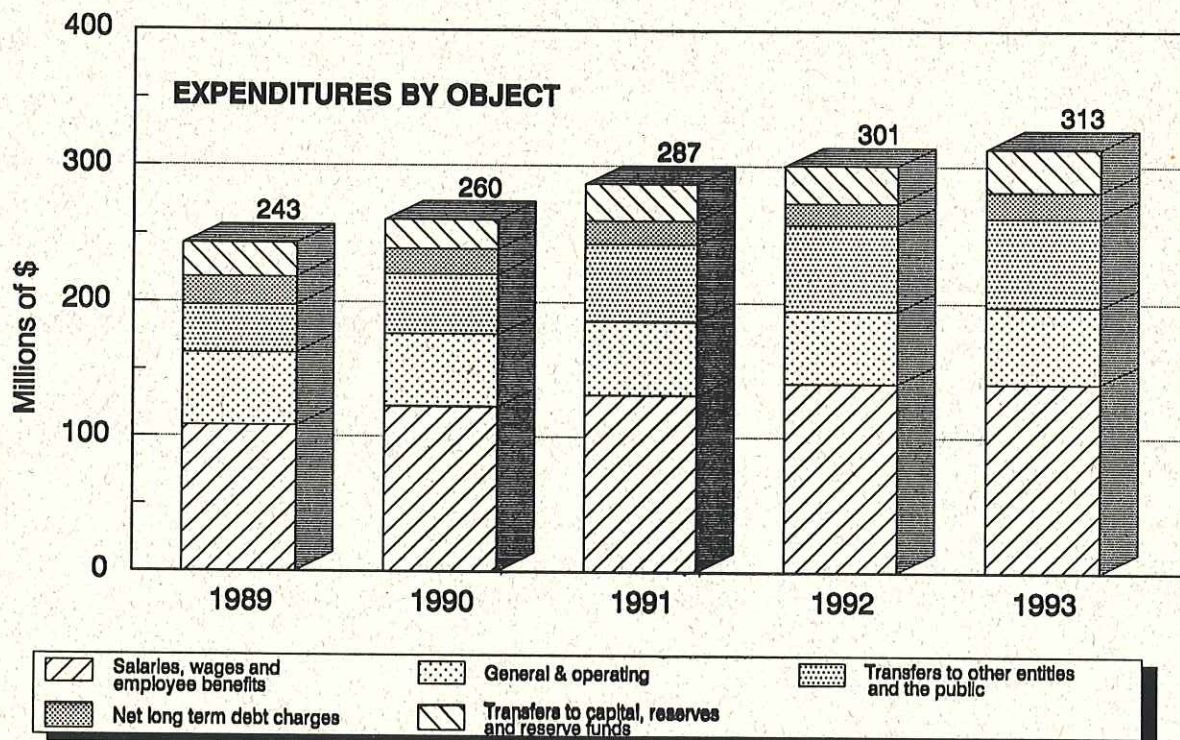
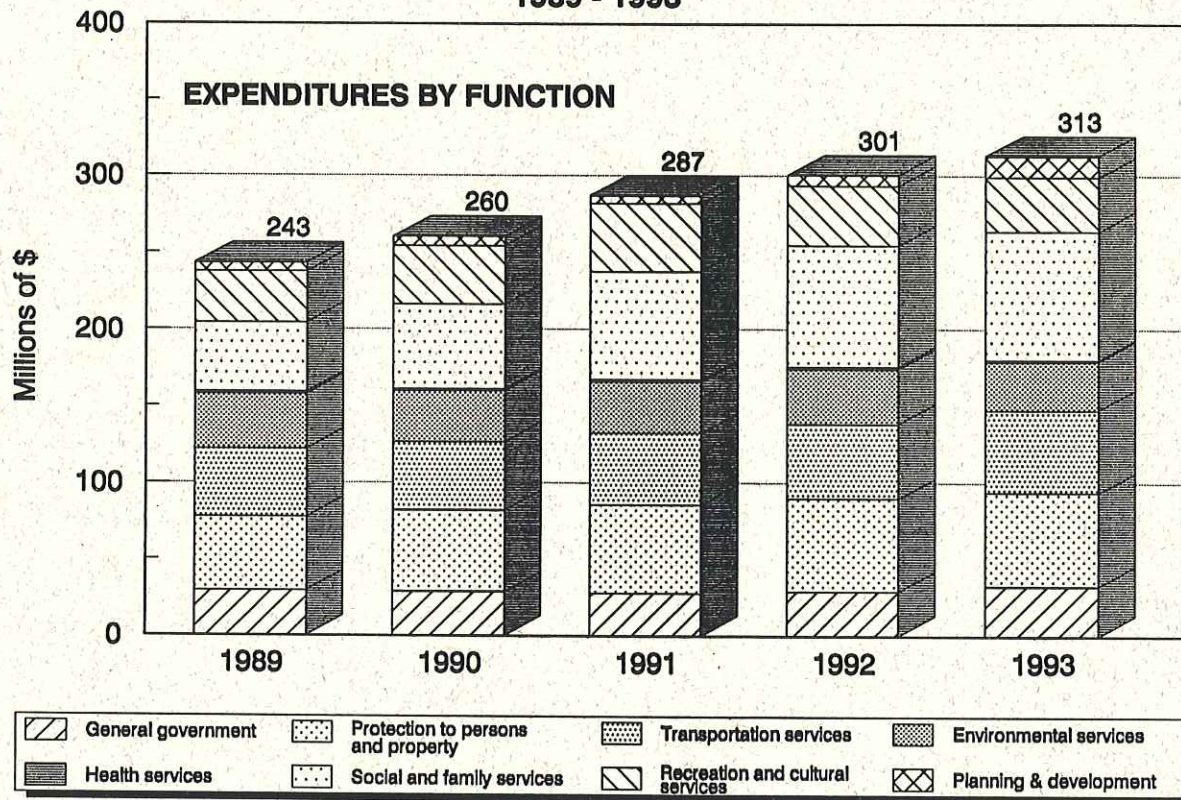
	1993	1992	1991	1990	1989
	\$000's	\$000's	\$000's	\$000's	\$000's
<u>Expenditures by function:</u>					
General government	32,540	29,083	27,864	28,791	29,521
Protection to persons and property	61,088	60,588	57,488	53,149	48,007
Transportation services	53,831	48,545	46,981	44,768	44,500
Environmental services	31,627	35,851	33,224	33,058	35,777
Health services	1,015	1,547	1,501	1,429	1,397
Social and family services	83,397	78,881	70,503	55,038	44,922
Recreation and cultural services	35,689	38,944	44,275	37,809	33,158
Planning and development	13,946	7,171	5,091	6,249	5,689
Total	313,133	300,610	286,927	260,291	242,971

Expenditures by object:

Salaries, wages and employee benefits	140,569	140,251	131,388	122,583	107,944
General and operating	56,878	53,878	54,987	53,880	54,520
Transfers to other entities and the public	64,875	62,728	56,432	43,929	35,249
Net long term debt charges	19,195	16,163	17,079	18,508	20,439
Transfers to capital, reserves and reserve funds	31,616	27,590	27,041	21,391	24,819
Total	313,133	300,610	286,927	260,291	242,971

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

**CITY OF WINDSOR
CURRENT FUND - ANALYSIS OF EXPENDITURES
1989 - 1993**



CITY OF WINDSOR

CURRENT FUND REVENUES BY SOURCE

	1993 \$000's	1992 \$000's	1991 \$000's	1990 \$000's	1989 \$000's
Taxation	260,139	253,600	243,333	233,908	219,268
Payments in lieu of taxes:					
- From other governments and government enterprises	6,528	6,554	5,928	6,044	5,702
- From municipal enterprises	1,273	1,194	1,865	1,832	1,658
User Charges	55,499	51,832	51,833	42,471	38,627
Grants:					
- Province of Ontario	89,564	92,174	83,678	68,969	62,862
- Government of Canada	252	107	204	194	97
Investment Income	3,901	4,244	4,909	6,346	6,813
Contribution from capital fund	7,756	2,838	4,682	2,121	1,162
Contribution from reserves and reserve funds	9,455	4,113	3,604	3,661	5,818
Other	<u>5,848</u>	<u>5,426</u>	<u>4,778</u>	<u>3,928</u>	<u>3,514</u>
Total Revenues	440,215	422,082	404,814	369,474	345,521
Less amounts raised on behalf of school boards	<u>126,985</u>	<u>121,982</u>	<u>115,891</u>	<u>111,129</u>	<u>104,352</u>
Net municipal current fund revenues	<u>313,230</u>	<u>300,100</u>	<u>288,923</u>	<u>258,345</u>	<u>241,169</u>

NOTE: The amounts reported on this schedule reflect only those of the City of Windsor Current Fund and therefore some captions do not tie directly into the consolidated financial statements.

CITY OF WINDSOR

TAXATION INFORMATION

TAXATION OVERVIEW

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

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

Mill rates for Residential and Farm properties are set at 85% of the mill rates for Business Commercial and Industrial properties.

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

ASSESSED VALUES FOR GENERAL MUNICIPAL PURPOSES

	Taxation Year				
	1993 \$000's	1992 \$000's	1991 \$000's	1990 \$000's	1989 \$000's
Residential and Farm	693,642	675,703	659,706	644,849	634,090
Commercial and Industrial	295,340	301,037	306,351	317,305	312,782
Business	131,650	133,836	136,180	141,356	144,074
TOTAL	1,120,632	1,110,576	1,102,237	1,103,510	1,090,946

MILL RATES FOR GENERAL MUNICIPAL PURPOSES

	1993	1992	1991	1990	1989
Residential and Farm	107.73	107.19	103.76	99.96	94.44
Commercial and Industrial	126.73	126.10	122.07	117.60	111.11
Business	126.73	126.10	122.07	117.60	111.11

CITY OF WINDSOR

TAXATION INFORMATION - (continued)

ANALYSIS OF REVENUE FROM TAXATION

	<u>1993</u> <u>\$000's</u>	<u>1992</u> <u>\$000's</u>	<u>1991</u> <u>\$000's</u>	<u>1990</u> <u>\$000's</u>	<u>1989</u> <u>\$000's</u>
<u>MUNICIPAL TAXATION</u>					
<u>ORIGINAL LEVY</u>					
Residential and Farm	74,726	72,428	68,451	64,459	59,884
Commercial and Industrial	37,428	37,961	37,396	37,315	34,753
Business	<u>16,684</u>	<u>16,877</u>	<u>16,623</u>	<u>16,624</u>	<u>16,008</u>
	<u>128,838</u>	<u>127,266</u>	<u>122,470</u>	<u>118,398</u>	<u>110,645</u>
<u>SUPPLEMENTARY TAXES</u>					
Residential and Farm	668	993	983	1,177	541
Commercial and Industrial	580	491	803	510	716
Business	<u>722</u>	<u>584</u>	<u>804</u>	<u>449</u>	<u>785</u>
	<u>1,970</u>	<u>2,068</u>	<u>2,590</u>	<u>2,136</u>	<u>2,042</u>
<u>OTHER SOURCES OF TAXATION REVENUES</u>					
Telephone & Telegraph	2,081	2,095	2,124	1,989	1,946
Local Improvements	1,187	1,068	1,024	1,018	991
Business Improvement Areas	<u>688</u>	<u>697</u>	<u>732</u>	<u>678</u>	<u>649</u>
	<u>3,956</u>	<u>3,860</u>	<u>3,880</u>	<u>3,685</u>	<u>3,586</u>
<i>TOTAL MUNICIPAL TAXATION</i>	<u>134,764</u>	<u>133,194</u>	<u>128,940</u>	<u>124,219</u>	<u>116,273</u>
<i>SCHOOL BOARDS TAXATION</i>	<u>125,375</u>	<u>120,406</u>	<u>114,393</u>	<u>109,689</u>	<u>102,995</u>
<i>TOTAL TAXATION REVENUE</i>	<u>260,139</u>	<u>253,600</u>	<u>243,333</u>	<u>233,908</u>	<u>219,268</u>

CITY OF WINDSOR

TAXATION INFORMATION (continued)

COLLECTION STATISTICS

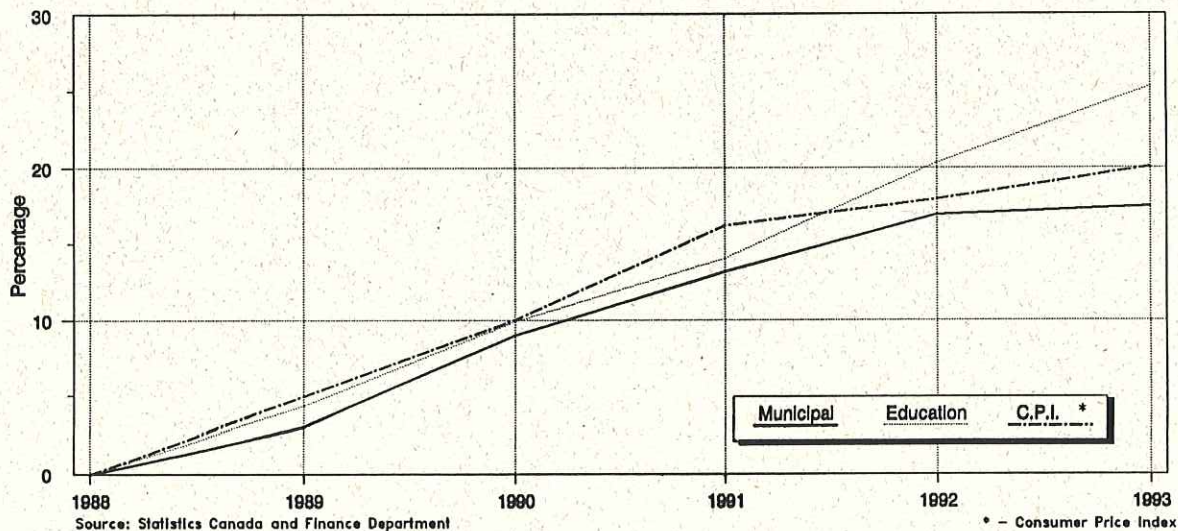
	1993	1992	1991	1990	1989
Total Taxes Billed (\$000's)	260,139	253,600	243,333	233,908	219,268
Total Collections (\$000's)	259,759	248,280	233,919	226,597	213,936
Total Collections as a % of current levy	99.9	97.9	96.1	96.9	97.6
Taxes Receivable at end of year (\$000's) *	24,620	26,267	20,712	14,051	10,863
Total Receivable as a % of current levy	9.5	10.4	8.5	6.0	4.9

* NET OF ALLOWANCES

LARGEST TAXPAYERS

	1993 Assessment for 1994 Taxation \$000's	Percentage of Total Assessment %
1. FORD MOTOR CO. LTD. OF CANADA	44,558	3.98
2. CHRYSLER CANADA LIMITED	35,779	3.19
3. GENERAL MOTORS OF CANADA	33,241	2.97
4. CAMBRIDGE LEASEHOLDS LTD.	20,018	1.79
5. HIRAM WALKER & SONS	13,238	1.18
6. CANADIAN TRANSIT COMPANY	9,479	0.85
7. UNION GAS LIMITED	7,024	0.63
8. MORE CUSTOM HOMES LIMITED	5,549	0.50
9. SOUTHWOOD LAKES HOLDINGS LTD.	3,834	0.34
10. BAKER INVESTMENTS	3,759	0.33

ACCUMULATIVE RESIDENTIAL MILL RATE INCREASES

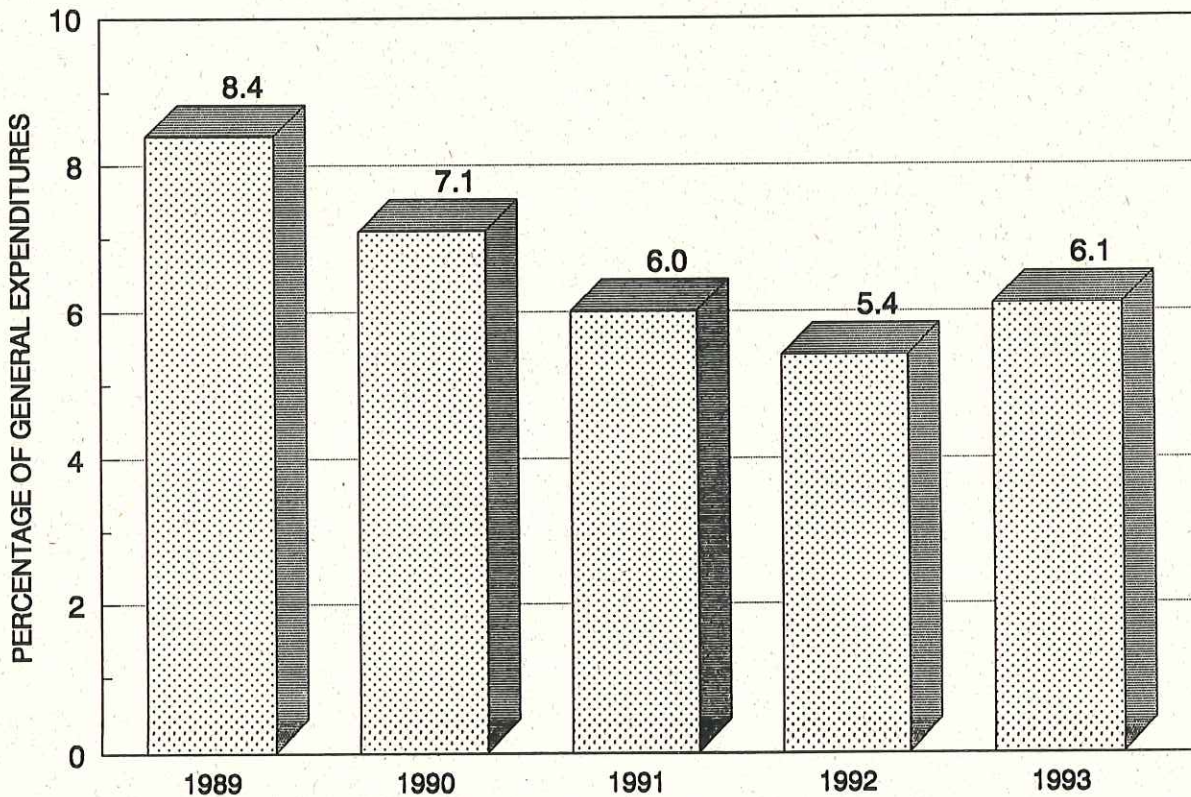


CITY OF WINDSOR

ANALYSIS OF LONG TERM DEBT CHARGES

Year	Total Current Expenditures \$000's	Net Long Term Debt Charges \$000's	Debt Charges As A Percentage Of Current Expenditures %
1993	313,133	19,195	6.1
1992	300,610	16,163	5.4
1991	286,927	17,079	6.0
1990	260,291	18,508	7.1
1989	242,971	20,439	8.4

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



CITY OF WINDSOR

ANALYSIS OF LONG TERM DEBT *

	1993 \$000's	1992 \$000's	1991 \$000's	1990 \$000's	1989 \$000's
<u>Gross debt issued by the municipality</u>	89,033	80,372	66,392	63,693	71,198
Less: debt assumed by the Windsor Utilities Commission	30,114	29,250	10,500	-	-
Less: debt assumed by school boards	3,200	-	-	-	-
Less: debt assumed by other municipalities	2,655	2,070	2,460	2,842	3,216
Less: debt assumed by individuals	7	10	11	13	15
Less: sinking fund balances	1,383	1,629	1,641	1,626	1,529
<u>Net outstanding long term debt</u>	51,674	47,413	51,780	59,212	66,438
Less: amounts recoverable from user rates - Library Board	57	164	540	929	1,293
Less: amounts recoverable from school boards	3,200	-	-	-	-
Less: debt amount recoverable from reserve funds	2,455	2,589	2,707	2,837	2,952
<u>Net debt to be repaid from property taxes</u>	45,838	44,660	48,533	55,446	62,193
<u>Debt Issued by W.R.C.S.S.B. **</u>	974	79	104	162	228
<u>Per Capita Debt:</u>					
Population	191,435	192,822	192,822	193,160	193,160
Gross debt per capita	465	417	344	330	369
Net debt per capita	270	246	252	287	322

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

1993 \$000's	1992 \$000's	1991 \$000's	1990 \$000's	1989 \$000's
276,120	253,787	217,023	198,676	157,274

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

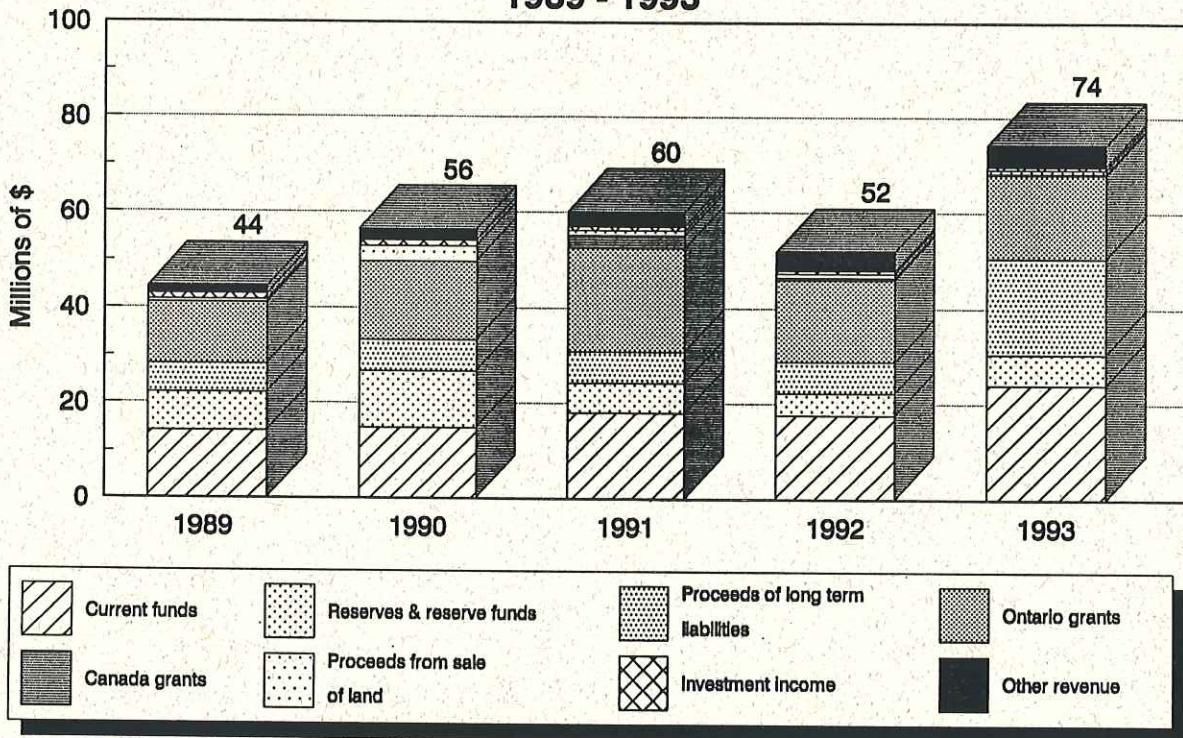
CITY OF WINDSOR

ANALYSIS OF CAPITAL OPERATIONS

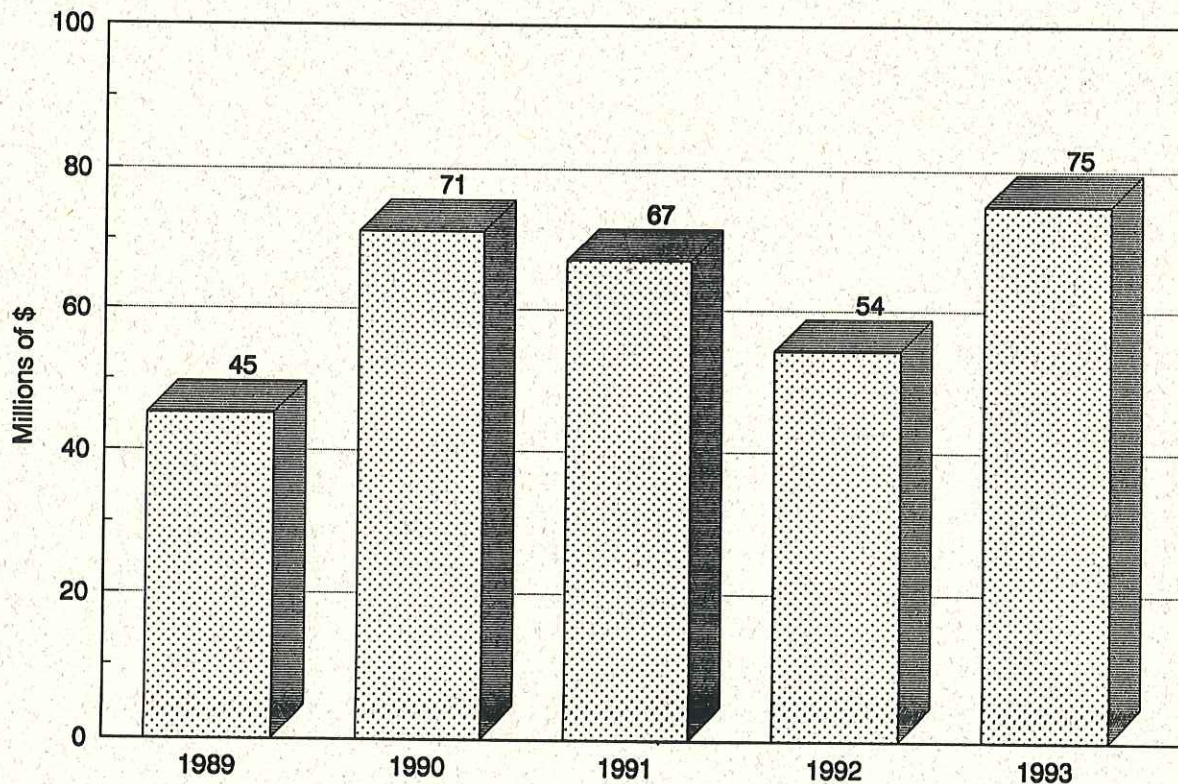
	1993 \$000's	1992 \$000's	1991 \$000's	1990 \$000's	1989 \$000's
<u>Sources of revenue:</u>					
Contribution from current fund	24,100	17,733	18,116	14,941	14,306
Contribution from reserves and reserve funds	6,470	4,666	6,253	11,875	7,940
Proceeds from issue of long term liability	20,000	6,500	6,500	6,500	6,000
Ontario grants	17,522	17,147	21,622	16,401	12,841
Canada grants	316	437	2,702	-	-
Proceeds from sale of land	756	898	1,013	3,171	591
Investment income	661	563	911	1,238	1,213
Other	4,452	3,949	3,100	2,222	1,566
Total sources of revenue	74,277	51,893	60,217	56,348	44,457
<u>Capital expenditures: *</u>					
General government	1,605	1,152	365	547	273
Protection to persons and property	536	609	717	455	456
Transportation services	31,771	19,890	24,004	18,633	16,164
Environmental services	18,715	20,940	11,098	16,634	20,045
Health services	-	1,003	500	500	500
Social and family services	187	343	161	444	319
Recreation and cultural services	6,663	5,228	25,811	22,453	5,114
Planning and development	15,601	5,180	4,542	11,481	2,349
Total capital expenditures	75,078	54,345	67,198	71,147	45,220

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

CITY OF WINDSOR SOURCES OF CAPITAL REVENUE 1989 - 1993



CAPITAL EXPENDITURES



CITY OF WINDSOR

GENERAL COMPARATIVE STATISTICS

	1993	1992	1991	1990	1989
<u>ROADS: (1)</u>					
Paved (kms)	838	833	810	809	808
Unpaved (kms)	23	23	23	23	23
Streetlights (#)	19,477	19,056	18,959	18,569	18,213
Bridge structures (#)	61	62	62	62	62
Railway crossings (#)	117	118	118	118	118
Traffic signals (#)	207	206	205	203	200
<u>WATERMAINS (kms) (2)</u>	907	902	893	890	884
<u>SEWERS (kms) (1)</u>	1,342	1,314	1,308	1,262	1,223
<u>NUMBER OF SCHOOLS: (3)</u>					
Elementary	68	68	70	75	76
Secondary	14	14	15	15	14
Adult learning centres	3	3	2	1	1
Agency & alternate	11	10	10	10	10
Total number of schools	<u>96</u>	<u>95</u>	<u>97</u>	<u>101</u>	<u>101</u>
School registration	36,640	35,291	36,957	36,972	37,380
<u>MUNICIPAL EMPLOYEES: (4)</u>					
General municipal	1,425	1,521	1,556	1,570	1,538
Police department	548	516	520	499	453
Fire department	289	274	277	276	277
Total	<u>2,262</u>	<u>2,311</u>	<u>2,353</u>	<u>2,345</u>	<u>2,268</u>
<u>LICENSES ISSUED: (5)</u>					
Business licenses	5,964	3,605	7,155	6,077	6,439
Dog licenses	11,105	11,271	11,956	11,961	13,698
Lottery licenses	47,520	33,418	27,010	21,923	20,871
Marriage licenses	1,436	1,483	1,607	1,717	1,890
Births	4,203	3,773	3,985	4,407	3,999
Deaths	2,317	2,208	2,204	2,088	1,950
Stillbirths	27	25	25	16	22

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

CITY OF WINDSOR

NEW CONSTRUCTION

	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>
<u>BUILDING PERMITS ISSUED:</u>					
Residential	1,490	1,768	1,968	1,707	1,711
Commercial	132	123	82	300	318
Industrial	250	231	257	74	120
Government and Institutional	85	108	85	89	74
Totals *	<u>1,957</u>	<u>2,230</u>	<u>2,392</u>	<u>2,170</u>	<u>2,223</u>
<u>VALUE OF CONSTRUCTION:</u> (000's of \$)					
Residential	59,030	52,154	62,739	66,914	61,636
Commercial	26,193	15,789	20,864	17,063	39,251
Industrial	102,458	41,229	21,348	24,406	25,841
Government and Institutional	42,894	39,352	35,824	48,483	18,311
Totals	<u>230,575</u>	<u>148,524</u>	<u>140,775</u>	<u>156,866</u>	<u>145,039</u>
<u>NUMBER OF NEW DWELLING UNITS CONSTRUCTED:</u>					
Single family	376	383	279	198	314
Semi-detached	37	33	98	31	28
Duplex	2	9	3	7	5
Double duplex	4	0	4	10	4
Multiple dwellings:					
Group housing	21	40	116	154	106
Apartment buildings	127	83	294	377	121
Totals	<u>567</u>	<u>548</u>	<u>794</u>	<u>777</u>	<u>578</u>

Source: Building Dept.

* Demolition permits are included in building permits effective in 1993

CITY OF WINDSOR

(CENSUS METROPOLITAN AREA)

DEMOGRAPHICS

POPULATION CHARACTERISTICS

Age	Male	Female	Total	% of Total
Total	92,270	99,165	191,435	100.00
0 - 4 years	6,390	6,050	12,440	6.50
5 - 9 years	6,085	5,930	12,015	6.28
10-14 years	6,215	5,765	11,980	6.26
15-19 years	6,665	6,535	13,200	6.90
20-24 years	7,605	7,910	15,515	8.10
25-34 years	16,490	16,480	32,970	17.22
35-44 years	13,355	14,050	27,405	14.32
45-54 years	9,690	10,110	19,800	10.34
55-64 years	9,060	9,695	18,755	9.80
65-74 years	6,840	9,345	16,185	8.45
75 years and over	3,875	7,295	11,170	5.83

HIGHEST LEVEL OF SCHOOLING

	Total	% of Total
Population (15 years and over)	152,610	100.00
Less than grade 9	20,195	13.23
Grade 9 - 13 - no secondary certificate	39,565	25.93
Grade 9 - 13 - with secondary certificate	25,165	16.49
Trade certificate or diploma	4,100	2.69
Other non-university education		
without certificate	10,770	7.06
with certificate	20,965	13.74
University		
without degree	15,970	10.46
with degree	15,880	10.40

Source: 1991 Census

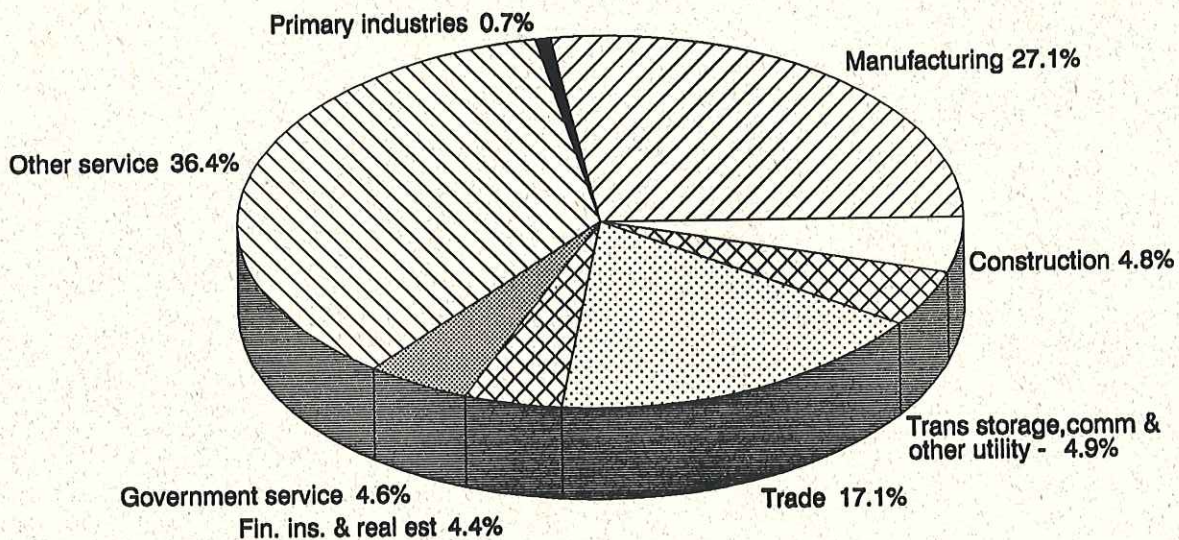
CITY OF WINDSOR

(CENSUS METROPOLITAN AREA)

DEMOGRAPHICS (continued)

INDUSTRY DIVISIONS

	<u>Total</u>	<u>% of Total</u>
Labour force 15 years and over	95,530	
Not applicable	2,345	
All industries	93,185	100.00
Primary industries	660	0.71
Manufacturing industries	25,225	27.07
Construction industries	4,500	4.83
Transportation, storage, communication and other utility industries	4,570	4.90
Trade industries	15,910	17.07
Financial, insurance and real estate industries	4,100	4.40
Government service industries	4,325	4.64
Other service industries	33,895	36.38



Source: 1991 Census

CITY OF WINDSOR

(CENSUS METROPOLITAN AREA)

DEMOGRAPHICS (continued)

SEX AND INCOME GROUPS

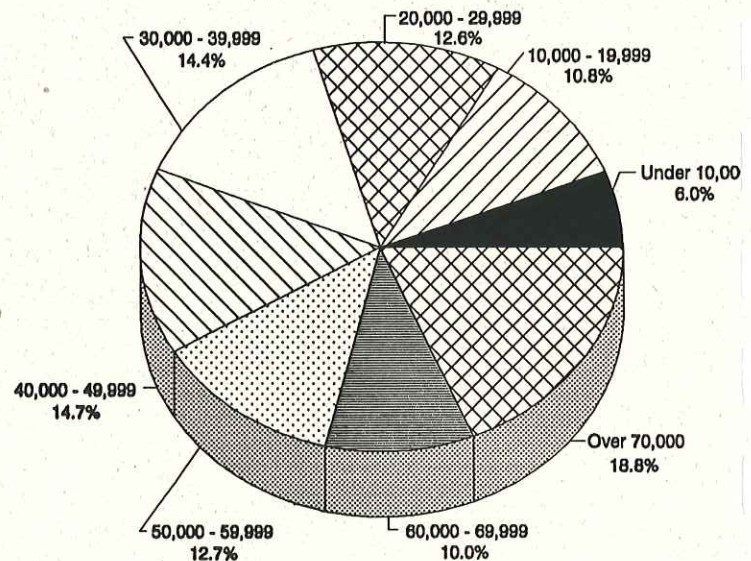
	Male	Female	Total	% of Total
Total	68,505	68,990	137,495	100.00
15 years and over with income under \$1,000	1,845	2,970	4,815	3.50
\$ 1,000 - 2,999	2,700	4,475	7,175	5.22
3,000 - 4,999	2,425	4,510	6,935	5.04
5,000 - 6,999	2,690	4,780	7,470	5.43
7,000 - 9,999	3,680	7,000	10,680	7.77
10,000 - 14,999	7,085	14,695	21,780	15.85
15,000 - 19,000	6,040	8,305	14,345	10.43
20,000 - 24,999	6,405	6,420	12,825	9.33
25,000 - 29,999	5,325	4,905	10,230	7.44
30,000 - 39,999	11,785	6,040	17,825	12.96
40,000 - 49,000	9,410	2,650	12,060	8.77
50,000 and over	9,115	2,240	11,355	8.26

Average income	\$29,563	\$17,170
Median income	\$25,837	\$13,117
Standard error of average income	\$ 216	\$ 122

FAMILY INCOME

	Total	% of Total
All census families	51,060	100.00
Under \$10,000	3,080	6.03
\$10,000 - 19,999	5,530	10.83
20,000 - 29,999	6,425	12.58
30,000 - 39,999	7,325	14.35
40,000 - 49,999	7,515	14.72
50,000 - 59,999	6,500	12.73
60,000 - 69,999	5,100	9.99
70,000 and over	9,585	18.77

Average income	\$49,092
Median income	\$43,987
Standard error of average income	\$ 346



Source: 1991 Census

CITY OF WINDSOR

(WINDSOR-ESSEX COUNTY)

REAL ESTATE STATISTICAL INFORMATION

	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>
<u>RESIDENTIAL:</u>					
Total gross Residential sales (\$000's)	506,578	539,969	472,409	425,856	564,267
Total residential Units sold	4,602	4,943	4,475	4,006	5,657
Average cost per Residential unit (\$000's)	110	109	106	106	100
	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>
	<u>\$000's</u>	<u>\$000's</u>	<u>\$000's</u>	<u>\$000's</u>	<u>\$000's</u>
<u>OTHER:</u>					
Commercial and Industrial	35,112	22,939	25,558	37,835	36,998
Vacant Land	17,695	14,562	11,300	16,602	19,127
Business	785	645	538	1,176	1,090
Farms	4,741	3,486	5,004	4,577	7,725

Source: Windsor-Essex County Real Estate Board

***The Corporation of the
City of Windsor
350 City Hall Square West
P. O. Box 1607
Windsor, Ontario
N9A 6S1***

Telephone (519) 255-6500

Fax: (519) 255-7310