

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 37039**

**MUNICIPALITY OF: Windsor C**

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Windsor C
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	284,036,832	-	100,006,164	184,030,668
Direct water billings on ratepayers -- own municipality	2	20,027,586	-		20,027,586
-- other municipalities	3	392,729	-		392,729
Sewer surcharge on direct water billings -- own municipality	4	16,277,876	-		16,277,876
-- other municipalities	5	-	-		-
Subtotal	6	320,735,023	-	100,006,164	220,728,859
PAYMENTS IN LIEU OF TAXATION					
Canada	7	286,894	-	-	286,894
Canada Enterprises	8	318,602	-	-	318,602
Ontario					
The Municipal Tax Assistance Act	9	478,396	-		478,396
The Municipal Act, section 157	10	-	-		-
Other	11	1,440,277	-		1,440,277
Ontario Enterprises					
Ontario Housing Corporation	12	5,797,860	-	2,429,404	3,368,456
Ontario Hydro	13	106,468	-	-	106,468
Liquor Control Board of Ontario	14	19,740	-	-	19,740
Other	15	4,947,288	-	-	4,947,288
Municipal enterprises	16	1,310,067	-	-	1,310,067
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	14,705,592	-	2,429,404	12,276,188
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	6,505,000			6,505,000
Special Transition Assistance	63	2,587,620			2,587,620
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	9,092,620			9,092,620
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	42,490,984			42,490,984
Canada specific grants	30	1,034,293			1,034,293
Other municipalities - grants and fees	31	8,047,323			8,047,323
Fees and service charges	32	58,689,264			58,689,264
Subtotal	33	110,261,864			110,261,864
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,444,835	-	-	9,444,835
Rents, concessions and franchises	36	11,432,171			11,432,171
Fines	37	3,733,964			3,733,964
Penalties and interest on taxes	38	3,124,376			3,124,376
Investment income - from own funds	39	2,243,327			2,243,327
- other	40	3,709,890			3,709,890
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	5,291,487			5,291,487
Contributions from reserves and reserve funds	44	6,271,698			6,271,698
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	45,251,748	-	-	45,251,748
TOTAL REVENUE	51	500,046,847	-	102,435,568	397,611,279





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Windsor C
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2LT - SB  
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	32,898,630	20,278,563	177,158	11,769,600	673,309
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	2,730,013	1,853,409	21,675	794,563	60,366
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	2,104	1,667	-	432	5
Managed Forest	0.115000	152	82	-	60	10
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	35,630,899	22,133,721	198,833	12,564,655	733,690
Subtotal Commercial		33,874,761	18,239,188	-	13,365,625	2,269,948
Subtotal Industrial		27,466,961	14,789,036	-	10,837,364	1,840,561
Pipeline	2.279400	811,299	436,828	-	320,106	54,365
Other	-	-	-	-	-	-
Supplementary Taxes		2,222,244	1,689,872	125	510,134	22,113
Subtotal levied by tax rate		100,006,164	57,288,645	198,958	37,597,884	4,920,677
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		100,006,164	57,288,645	198,958	37,597,884	4,920,677

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Windsor C

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	10,000	9,710	-	5,413,918
Protection to Persons and Property					
Fire	2	-	-	-	672,073
Police	3	148,143	-	-	2,603,603
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	431,571
Emergency measures	6	-	-	-	-
Subtotal	7	148,143	-	-	3,707,247
Transportation services					
Roadways	8	9,643	765	-	5,722,003
Winter Control	9	-	-	-	-
Transit	10	-	-	-	10,582,806
Parking	11	-	-	-	2,551,034
Street Lighting	12	-	-	-	-
Air Transportation	13	-	23,356	-	-
--	14	-	1,148	-	10,034,232
Subtotal	15	9,643	25,269	-	28,890,075
Environmental services					
Sanitary Sewer System	16	5,055	-	3,031,418	1,389,513
Storm Sewer System	17	5,961	-	-	578,564
Waterworks System	18	-	-	1,240,137	562,764
Garbage Collection	19	-	-	-	185,131
Garbage Disposal	20	2,410	-	-	2,985,007
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	13,426	-	4,271,555	5,700,979
Health Services					
Public Health Services	24	619,498	-	3,671,648	301,047
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	619,498	-	3,671,648	301,047
Social and Family Services					
General Assistance	31	30,959,494	513,466	-	203,769
Assistance to Aged Persons	32	5,408,169	-	-	3,227,068
Assistance to Children	33	-	-	-	-
Day Nurseries	34	4,943,070	-	-	500,755
--	35	-	-	-	-
Subtotal	36	41,310,733	513,466	-	3,931,592
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	485,848	-	6,793,916
Libraries	38	377,863	-	-	228,595
Other Cultural	39	1,678	-	-	2,993,736
Subtotal	40	379,541	485,848	-	10,016,247
Planning and Development					
Planning and Development	41	-	-	-	346,997
Commercial and Industrial	42	-	-	104,120	381,162
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	104,120	728,159
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	42,490,984	1,034,293	8,047,323	58,689,264



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality
Windsor C

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	14,679,017	-	19,344,520	3,199,832	73,735	161,464	37,458,568
Protection to Persons and Property								
Fire	2	19,934,584	-	3,168,080	489,847	-	113,891	23,706,402
Police	3	37,348,091	-	2,184,137	1,228,707	-	1,523,007	42,283,942
Conservation Authority	4	-	17,842	15,402	-	423,450	-	456,694
Protective inspection and control	5	3,418,392	-	825,081	29,355	-	165,734	4,438,562
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	60,701,067	17,842	6,192,700	1,747,909	423,450	1,802,632	70,885,600
Transportation services								
Roadways	8	7,309,937	6,426,705	10,191,884	4,525,802	-	1,011,803	29,466,131
Winter Control	9	84,026	-	638,734	-	-	250,173	972,933
Transit	10	13,752,327	177,376	2,020,455	311,487	-	3,200	16,264,845
Parking	11	1,365,959	268,673	893,567	964,711	-	105,077	3,597,987
Street Lighting	12	-	214,477	808,858	2,295	-	-	1,025,630
Air Transportation	13	-	-	-	-	23,356	-	23,356
--	14	3,217,282	2,120,000	4,763,116	11,142,651	-	5,703,236	15,539,813
Subtotal	15	25,729,531	9,207,231	19,316,614	16,946,946	23,356	4,332,983	66,890,695
Environmental services								
Sanitary Sewer System	16	3,029,724	5,341,556	4,990,524	8,009,871	-	312,205	21,683,880
Storm Sewer System	17	1,645,748	2,566,462	2,626,273	120,088	-	229,790	7,188,361
Waterworks System	18	7,681,824	4,109,297	3,891,493	3,399,098	-	528,602	18,553,110
Garbage Collection	19	2,983,108	-	-	257,852	-	1,055,318	4,296,278
Garbage Disposal	20	1,690,484	114,750	5,507,855	801,266	-	366,737	8,481,092
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	17,030,888	12,132,065	17,016,145	12,588,175	-	1,435,448	60,202,721
Health Services								
Public Health Services	24	6,270,028	-	2,372,646	-	-	-	8,642,674
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	4,761,988	-	4,761,988
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	6,270,028	-	2,372,646	-	4,761,988	-	13,404,662
Social and Family Services								
General Assistance	31	9,270,217	-	2,323,710	60,466	53,504,357	23,490	65,182,240
Assistance to Aged Persons	32	10,752,720	-	2,210,180	256,101	-	27,783	13,246,784
Assistance to Children	33	-	-	-	-	42,900	-	42,900
Day Nurseries	34	3,631,691	-	2,042,895	99,821	1,995,498	-	7,769,905
--	35	-	-	-	-	-	-	-
Subtotal	36	23,654,628	-	6,576,785	416,388	55,542,755	51,273	86,241,829
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	13,395,216	1,775,631	9,711,176	2,270,596	16,752	861,981	28,031,352
Libraries	38	4,741,423	-	2,539,443	292,515	-	7,822	7,581,203
Other Cultural	39	2,337,150	21,008	2,161,962	525,327	1,259,895	9,989	6,315,331
Subtotal	40	20,473,789	1,796,639	14,412,581	3,088,438	1,276,647	879,792	41,927,886
Planning and Development								
Planning and Development	41	1,642,533	-	516,391	2,534,256	-	2,374	4,695,554
Commercial and Industrial	42	541,749	407,097	1,451,259	1,933,145	787,550	-	5,120,800
Residential Development	43	-	351,606	-	298,555	8,968,183	-	9,618,344
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	1,192	-	-	-	-	1,192
--	46	-	-	-	-	-	-	-
Subtotal	47	2,184,282	759,895	1,967,650	4,765,956	9,755,733	2,374	19,435,890
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	170,723,230	23,913,672	87,199,641	42,753,644	71,857,664	-	396,447,851

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Windsor C		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	18,647,311
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	20,262,319
Reserves and Reserve Funds	3	17,274,809
Subtotal	4	37,537,128
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	19,906,947
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	19,906,947
Grants and Loan Forgiveness		
Ontario	20	7,895,813
Canada	21	2,580,933
Other Municipalities	22	-
Subtotal	23	10,476,746
Other Financing		
Prepaid Special Charges	24	5,659,946
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	1,553,443
Other	27	-
Donations	28	6,406,907
--	30	-
--	31	-
Subtotal	32	13,620,296
Total Sources of Financing	33	81,541,117
Applications		
Own Expenditures		
Short Term Interest Costs	34	2,788,131
Other	35	76,478,435
Subtotal	36	79,266,566
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	7,837,449
Total Applications	42	87,104,015
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	24,210,209
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	21,363,000
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	12,292,209
- Proceeds From Long Term Liabilities	46	20,743,000
- Transfers From Reserves and Reserve Funds	47	12,538,000
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	24,210,209
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Windsor C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	639,801
Protection to Persons and Property					
Fire	2	-	-	-	253,789
Police	3	-	-	-	7,618,480
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	29,355
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,901,624
Transportation services					
Roadways	8	5,556,330	1,876,720	-	25,603,284
Winter Control	9	-	-	-	-
Transit	10	1,701,549	115,642	-	2,268,070
Parking	11	46,090	46,090	-	4,450,946
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	2,296
--	14	-	-	-	1,727,807
Subtotal	15	7,303,969	2,038,452	-	34,052,403
Environmental services					
Sanitary Sewer System	16	356,196	333,091	-	6,497,307
Storm Sewer System	17	-	-	-	6,695,869
Waterworks System	18	-	-	-	5,054,281
Garbage Collection	19	-	-	-	30,983
Garbage Disposal	20	-	-	-	144,942
Pollution Control	21	-	-	-	1,497,372
--	22	-	-	-	-
Subtotal	23	356,196	333,091	-	19,920,754
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	7,631
Assistance to Aged Persons	32	-	-	-	241,698
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	31,027
--	35	-	-	-	-
Subtotal	36	-	-	-	280,356
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,815	209,390	-	6,767,378
Libraries	38	228,833	-	-	2,225,540
Other Cultural	39	-	-	-	426,620
Subtotal	40	235,648	209,390	-	9,419,538
Planning and Development					
Planning and Development	41	-	-	-	207,566
Commercial and Industrial	42	-	-	-	5,128,634
Residential Development	43	-	-	-	1,715,890
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	7,052,090
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,895,813	2,580,933	-	79,266,566

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Windsor C

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11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	876,000	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	876,000	
Winter Control	9	28,346,464	
Transit	10	-	
Parking	11	794,184	
Street Lighting	12	-	
Air Transportation	13	238,000	
--	14	-	
	Subtotal	15	18,686,000
Environmental services			
Sanitary Sewer System	16	48,064,648	
Storm Sewer System	17	8,400,275	
Waterworks System	18	8,627,815	
Garbage Collection	19	26,173,238	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	43,201,328	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	4,157,600	
Other Cultural	39	1,338,000	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	5,495,600	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	2,675,200	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	2,675,200	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Windsor C
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8  
12

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	1,586,996
: To Canada and agencies		2	4,589,196
: To other		3	97,294,346
Subtotal		4	103,470,538
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:School boards		7	1,867,000
:Other municipalities		8	604,000
Subtotal		9	2,471,000
Less: Ontario Clean Water Agency debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general		12	686,762
- enterprises and other		13	-
Subtotal		14	686,762
Total		15	100,312,776
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	8,313,239
Instalment (serial) debentures		17	91,999,537
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	-
--		24	-
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	868,500
- par value of this amount in U.S. dollars		26	579,000
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	14,834
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	715,497
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	14,127,000
Total liability under OMERS plans			
- initial unfunded		34	17,000
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	57,000
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	14,000,000
- university support		40	2,030,000
- leases and other agreements		41	35,800,000
Other (specify)		42	-
--		43	7,235,000
--		44	-
Total		45	73,266,000

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Windsor C
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6. Ontario Clean Water Agency Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1998 Debt Charges					
			principal	interest	
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	18,099,104	5,814,568		
- special are rates and special charges	51	-	-		
- benefiting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	475,000	1,645,440		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	395,000	276,000		
--	58	-	-		
--	59	-	-		
Total	78	18,969,104	7,736,008		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		recoverable from unconsolidated entities			
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	16,977,453	5,852,419	517,000	1,605,113
2000	61	16,301,038	4,748,772	562,000	1,560,605
2001	62	12,182,285	3,743,816	611,000	1,511,455
2002	63	22,355,000	2,392,585	665,000	1,457,225
2003	64	4,811,000	1,290,859	723,000	1,397,331
2004 - 2008	65	-	5,231,250	15,608,000	1,979,774
2009 onwards	79	9,000,000	3,138,750	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	81,626,776	26,398,451	18,686,000	9,511,503
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72			4,000,000	
2000	73			6,000,000	
2001	74			8,000,000	
2002	75			10,000,000	
2003	76			12,000,000	
Total	77			40,000,000	
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal	interest	
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		



1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Windsor C

9LT  
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	English Language Public DSB (specify)											
	--	62	-	57,003,661	1,689,872	-	58,693,533	57,288,645	1,404,888	-	58,693,533	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)	--	64	-	205,504	125	-	205,629	198,958	6,671	-	205,629	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)	--	93	-	37,971,396	510,134	-	38,481,530	37,597,884	883,646	-	38,481,530	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)	--	95	-	5,032,763	22,113	-	5,054,876	4,920,677	134,199	-	5,054,876	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	100,213,324	2,222,244	-	102,435,568	100,006,164	2,429,404	-	102,435,568	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Windsor C

10  
15

		1	\$
Balance at the beginning of the year	1	55,661,617	
Revenues			
Contributions from revenue fund	2	22,491,325	
Contributions from capital fund	3	2,545,962	
Development Charges Act	67	2,288,542	
Lot levies and subdivider contributions	60	485,468	
Recreational land (the Planning Act)	61	402,616	
Investment income - from own funds	5	1,157,358	
- other	6	1,125,816	
--	9	3,964,722	
--	10	851,548	
--	11	1,347,920	
--	12	719,166	
Total revenue	13	37,380,443	
Expenditures			
Transferred to capital fund	14	17,274,809	
Transferred to revenue fund	15	6,271,698	
Charges for long term liabilities - principal and interest	16	2,120,440	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	25,666,947	
Balance at the end of the year for:			
Reserves	23	5,451,041	
Reserve Funds	24	61,924,074	
Total	25	67,375,115	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	972,495	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	14,134,295	
Sick leave	31	-	
Insurance	32	2,403,191	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	19,528,408	
- sanitary and storm sewers	36	3,613,750	
- parks and recreation	64	3,606,864	
- library	65	-	
- other cultural	66	844,107	
- water	38	143,740	
- transit	39	-	
- housing	40	-	
- industrial development	41	664,845	
- other and unspecified	42	11,591,335	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	258,899	
--	53	397,453	
--	54	1,398,498	
Obligatory reserve funds:			
Development Charges Act	68	3,300,890	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	753,264	
Parking revenues	45	1,513,081	
Debenture repayment	47	2,250,000	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	67,375,115	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Windsor C

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	25,262,441	-
Accounts receivable			
Canada	2	1,811,598	
Ontario	3	24,112,693	
Region or county	4	1,292,645	
Other municipalities	5	173,057	
School Boards	6	997,660	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	10,612,068	business taxes
Taxes receivable			
Current year's levies	9	12,607,579	
Previous year's levies	10	3,342,427	83,401
Prior year's levies	11	3,694,641	-
Penalties and interest	12	3,260,656	59,434
Less allowance for uncollectables (negative)	13	- 655,917	100,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	4,607,690	portion of line 20
Capital outlay to be recovered in future years	19	100,312,776	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	606,501	-
	Total 21	192,038,515	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Windsor C
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For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	15,154,994		
Accounts payable and accrued liabilities				
Canada	26	1,232,200		
Ontario	27	2,468,076		
Region or county	28	1,479,553		
Other municipalities	29	1,800		
School Boards	30	219,181		
Trade accounts payable	31	26,193,768		
Other	32	2,873,965		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	53,901,038		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,528,670		
- user rates (consolidated entities)	37	26,197,068		
Recoverable from Reserve Funds	38	18,686,000		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 3,002,500		
Reserves and reserve funds	41	67,375,115		
Accumulated net revenue (deficit)				
General revenue	42	- 4,260,314		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	5,013,868		
Libraries	49	- 22,650		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	1,109,804		
--	53	99,088		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 24,210,209		
Total	59	192,038,515		

## Municipality

## Windsor C

12  
17

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	76			
Non-line Department Support Staff	2	284			
Fire	3	284			
Police	4	552			
Transit	5	234			
Public Works	6	422			
Health Services	7	130			
Homes for the Aged	8	135			
Other Social Services	9	245			
Parks and Recreation	10	134			
Libraries	11	102			
Planning	12	23			
Total	13	2,621			
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:		14	132,061,697		
Wages and salaries			9,687,731		
Employee benefits	15	27,208,079	1,817,900		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	268,910,096			
Previous years' tax	17	6,019,404			
Penalties and interest	18	2,847,738			
Subtotal	19	277,777,238			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	2,936,171			
- recoverable from upper tier	90	-			
- recoverable from school boards	91	3,100,421			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Tax relief to low income seniors and disabled persons under various Acts					
including section 373 of the Municipal Act					
- deferrals	92	-			
- cancellations	93	-			
- other	94	-			
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-	-		
- recoverable from upper tier	96	-	-		
- recoverable from school boards	97	-	-		
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98	-			
- industrial properties	99	-			
--	80	887,036			
Total reductions	29	284,700,866			
Amounts added to the tax roll for collection purposes only	30	832,119			
Business taxes written off under subsection 441(1) of the Municipal Act	81	224,729			
		1			
4. Tax due dates for 1998 (lower tier municipalities only)					
Interim billings: Number of installments	31	3			
Due date of first installment (YYYYMMDD)	32	19,980,211			
Due date of last installment (YYYYMMDD)	33	19,980,408			
Final billings: Number of installments	34	3			
Due date of first installment (YYYYMMDD)	35	19,980,819			
Due date of last installment (YYYYMMDD)	36	19,981,014			
		\$			
Supplementary taxes levied with 1999 due date	37	1,122,654			
		5. Projected capital expenditures and long term financing requirements as at December 31			
		long term financing requirements			
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
	1	2	3	4	
	\$	\$	\$	\$	
Estimated to take place					
in 1999	58	52,205,000	24,861,000	-	
in 2000	59	41,912,000	-	-	
in 2001	60	41,912,000	-	-	
in 2002	61	41,912,000	-	-	
in 2003	62	41,912,000	-	-	
Total	63	219,853,000	24,861,000	-	
				62,368,911	

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		258,000	
				168,000	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1998 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		85,345	
In other municipalities (specify municipality)				10,671,771	
--		40		9,355,815	
--		41			
--		42		-	
--		43		-	
--		44		-	
--		45		-	
--		46		-	
--		47		-	
--		48		-	
--		49		-	
		number of residential units		1998 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Sewer		3		4	
In this municipality		44		85,345	
In other municipalities (specify municipality)				8,920,276	
--		45		7,357,600	
--		46		-	
--		47		-	
--		48		-	
--		49		-	
--		50		-	
		water		sewer	
		1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		-	
				-	
8. Selected investments of own sinking funds as at December 31					
		own municipality		other municipalities, school boards	
		Province		Federal	
		1		2	
		\$		\$	
Own sinking funds		83		348,000	
				-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		43,803,493	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		this municipality's share of total municipal contributions		for computer use only	
		1		2	
		\$		\$	
		3		4	
		%			
name of joint boards		53		-	
--		54		-	
--		55		-	
--		56		-	
--		57		-	
--		58		-	
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.	
		other submitted to Council		total	
		1		2	
		\$		\$	
		4		3	
		\$		\$	
Approved but not financed as at December 31, 1997		67		-	
Approved in 1998		68		50,770,688	
Financed in 1998		69		72,593,283	
No long term financing necessary		70		23,482,000	
Approved but not financed as at December 31, 1998		71		19,906,947	
Applications submitted but not approved as at Decemeber 31, 1998		72		95,363,971	
				31,575,053	
				-	
12. Forecast of total revenue fund expenditures					
		1999		2000	
		2001		2002	
		2003			
		1		2	
		\$		\$	
73		405,000,000		410,000,000	
		415,000,000		420,000,000	
		425,000,000			
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		31	
Construction contracts awarded at \$100,000 or greater		86		25,994,446	
				25,385,162	

ANALYSIS OF USER FEES

Municipality

Windsor C
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For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	10	1	1	2	10,492,913	rates vary d
	10	2	3	3	17,525,347	0
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			28,018,260	
All other user fees		22			30,671,004	
	Total	23			58,689,264	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act								
		residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
		1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-					
Properties increasing:								
No. of properties affected within class	(#)	3	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	5	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	8	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-
		large industrial	farmland	managed forest	pipeline	new multi-residential		
		1	2	3	4	5		
No. of years of the program	(#)	13	-	-	-	-		
Cross class funding (1=Yes; 0=No)		14	-					
Properties increasing:								
No. of properties affected within class	(#)	15	-	-	-	-		
Total adjustments for the year	(\$)	16	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	17	-	-	-	-		
- per cent value	(%)	18	-	-	-	-		
Phase-in rate	(%)	19	-	-	-	-		
Properties decreasing:								
No. of properties affected within class	(#)	20	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	22	-	-	-	-		
- per cent value	(%)	23	-	-	-	-		
Phase-in rate	(%)	24	-	-	-	-		
2. Rebate programs under section 442.2 of the Municipal Act								
		commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial	
		1	2	3	4	5	6	
No. of years of the program	(#)	25	-	-	-	-	-	
Total no.of properties in class	(#)	26	-	-	-	-	-	
No. of properties affected within class	(#)	27	-	-	-	-	-	
Total adjustments for the year	(\$)	28	-	-	-	-	-	
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 of the Municipal Act								
		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#)	34	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	36	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act								
		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	474	-	-	-	882	-
Budgetary levy change	(%)	39	4	3	-	-	3	-
Properties increasing:								
No. of properties affected within class	(#)	40	217	2,004	-	-	565	-
Total tax increase phase-ins for year	(\$)	41	794,642	6,518,193	-	-	2,732,601	-
Total tax adjustments for the year	(\$)	42	794,642	6,518,193	-	-	2,732,601	-
Properties decreasing:								
No. of properties affected within class	(#)	43	169	1,087	-	-	205	-
Percentage used to determine decrease phase-in	(%)	44	41	72	-	-	65	-
Total tax decrease phase-ins for year	(\$)	45	794,642	6,518,193	-	-	2,732,601	-
Total tax adjustments for the year	(\$)	46	794,642	6,518,193	-	-	2,732,601	-