



2016 PRE-BUDGET REPORT TO

FINANCE & LABOUR RELATIONS

COMMITTEE

September 9, 2015

Prepared by:

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This document is available in alternate formats, upon request. Please contact stfdbudget@stratfordcanada.ca for more information.

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MESSAGE FROM THE CAO

Before you delve into Mr. Morin's excellent review and analysis of our financial environment, I will make some brief comments with regard to our financial strategy and compliance with our Strategic Priorities.

The City of Stratford's Strategic Priorities were approved by Council in January 2014 and reviewed again in 2015 and were supported with minor amendments. These priorities were set to ensure that projects align with available resources, and projects are taken on in order of priority. The following Strategic Priority objectives already approved by Council were designed to be used to guide budget deliberations for the next five years:

- No additional increase in taxes
- No reduction of services
- No new user fees
- No additional debt impacting tax rate
- Do not use Working Capital Fund for priorities
- Spend \$200,000 annual debt capacity on CLT recommended priorities.¹

Our Strategic Priorities document includes two tools to help assess the feasibility of new and unfunded projects to ensure compliance with our Strategic Priorities. Staff plan to employ these tools during budget deliberations for any new and/or previously unfunded projects.² The "Funding Logic Flow" algorithm will identify available sources of funding, while the "Decision Making Tool" will help to determine prioritization in accordance with the following Strategic Priority Framework:

1. The Vision: To be the best City to live, work and play;
2. The Mission: Strengthening our community, attracting people and investment;
3. The Overall Goal: Building prosperity; Economic Development. Promoting retention, growth and diversification while enabling investment in our City;
4. Three Priority Pillars: 1) Long Term Financial Planning; 2) Affordable Living; and 3) Active Healthy Lifestyle;
5. The Foundation: Outstanding customer service through organizational excellence and best practices. Creating an environment that enables all employees to deliver quality public services while ensuring effectiveness and efficiency.

Our Strategic Priorities provide a solid foundation to guide the City in its consideration of difficult, complex and competing demands in this budget and in other decisions involving the allocation of our human and financial resources.

¹ For information on our Priority Projects, please review our Strategic Priorities document.

² These compliance tools are available on the Shared Drive as follows:
S:/Strategic Priorities/Decision Tools

2014 FINANCIAL SUMMARY

The 2014 Consolidated Financial Statements will be presented to Committee by the auditors in September 2015. The draft 2014 actuals versus budget by division can be found in the CITY SERVICES OVERVIEW section.

Revenue:

Revenues in 2014 represent a typical year with property tax making up approximately half of the City's revenue:

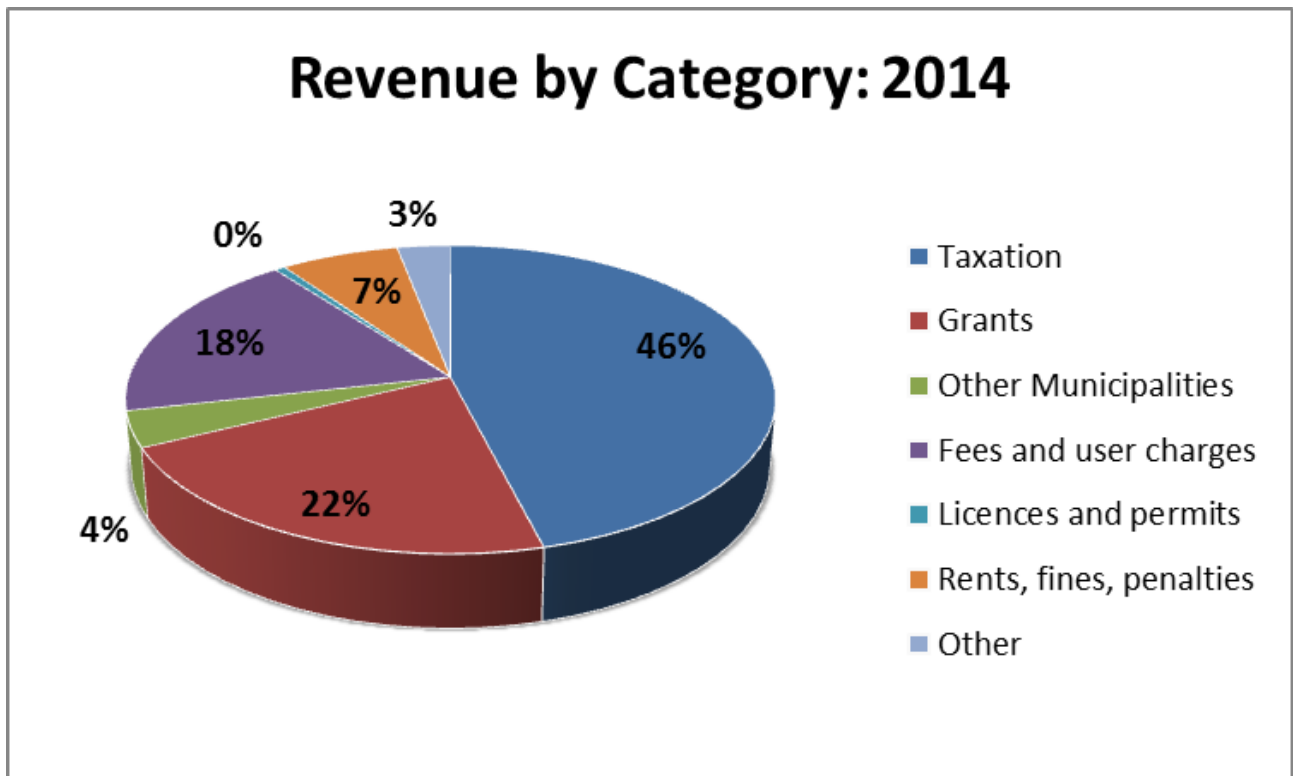


Figure 1 Revenue by Category: 2014 Actuals

Expenditures:

City expenditure categories for 2014 are also fairly typical. As with all municipalities, salaries and benefits make up the largest portion of the expenditures. Another large expenditure item in the City of Stratford is external transfers; this represents assistance payments in the Social Services department (namely Ontario Works and Social Housing), and also includes payments to the County and Townships for the City's portions of EMS, roads, and annexation agreements. Amortization represents the annual depreciation of capital assets.

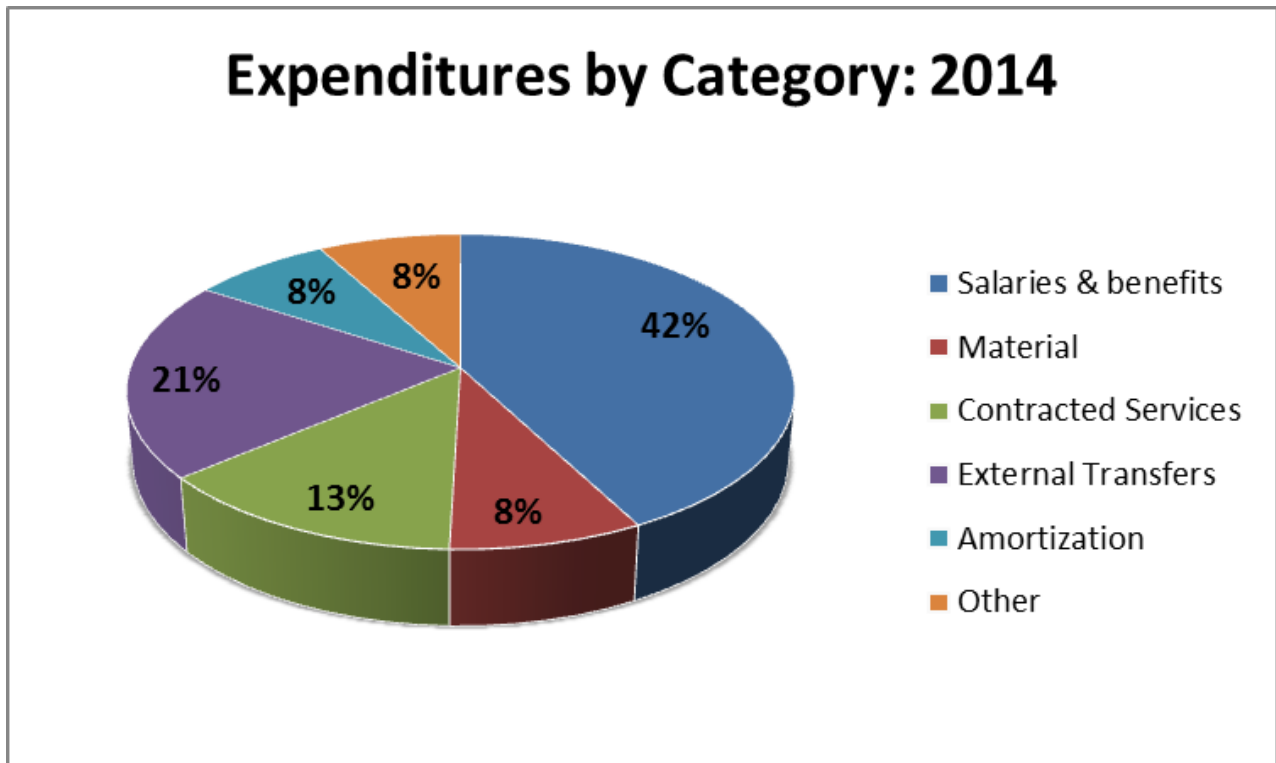


Figure 2 Expenditures by Category: 2014 Actuals

2015 BUDGET SUMMARY

The final 2015 Budget was passed on February 23, 2015. The following are the highlights from that budget:

- Total 2015 Municipal Tax Levy is **\$51,290,607** (2014 was \$49,374,898, 2014 adjusted levy was \$49,994,652)
- Net 2015 Tax Levy Increase is **2.59%** (1.59% operating levy + 1.0% Infrastructure Levy) – (2014 was 1.61%)
- Total 2015 Municipal Tax Levy increase is **3.88%** (2014 was 6.05%)
- Average 2015 Residential Municipal property tax increase is **2.85%**
- Average 2015 Residential Total property tax increase is **2.22%** (including education rates)
- The average Residential tax bill will increase by approximately **\$75.88** per year (based on average assessment of \$249,500)

The figures below represent the average property tax burden on a single detached dwelling and what services those property taxes are attributable to:

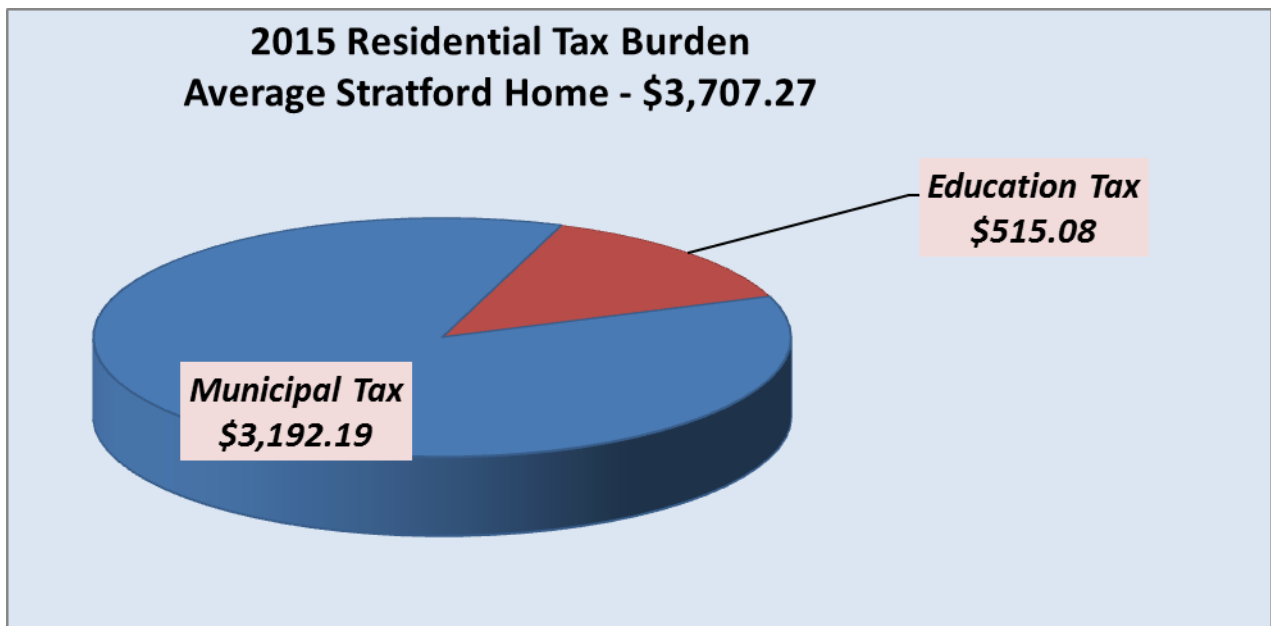


Figure 3 2015 Residential Tax Burden

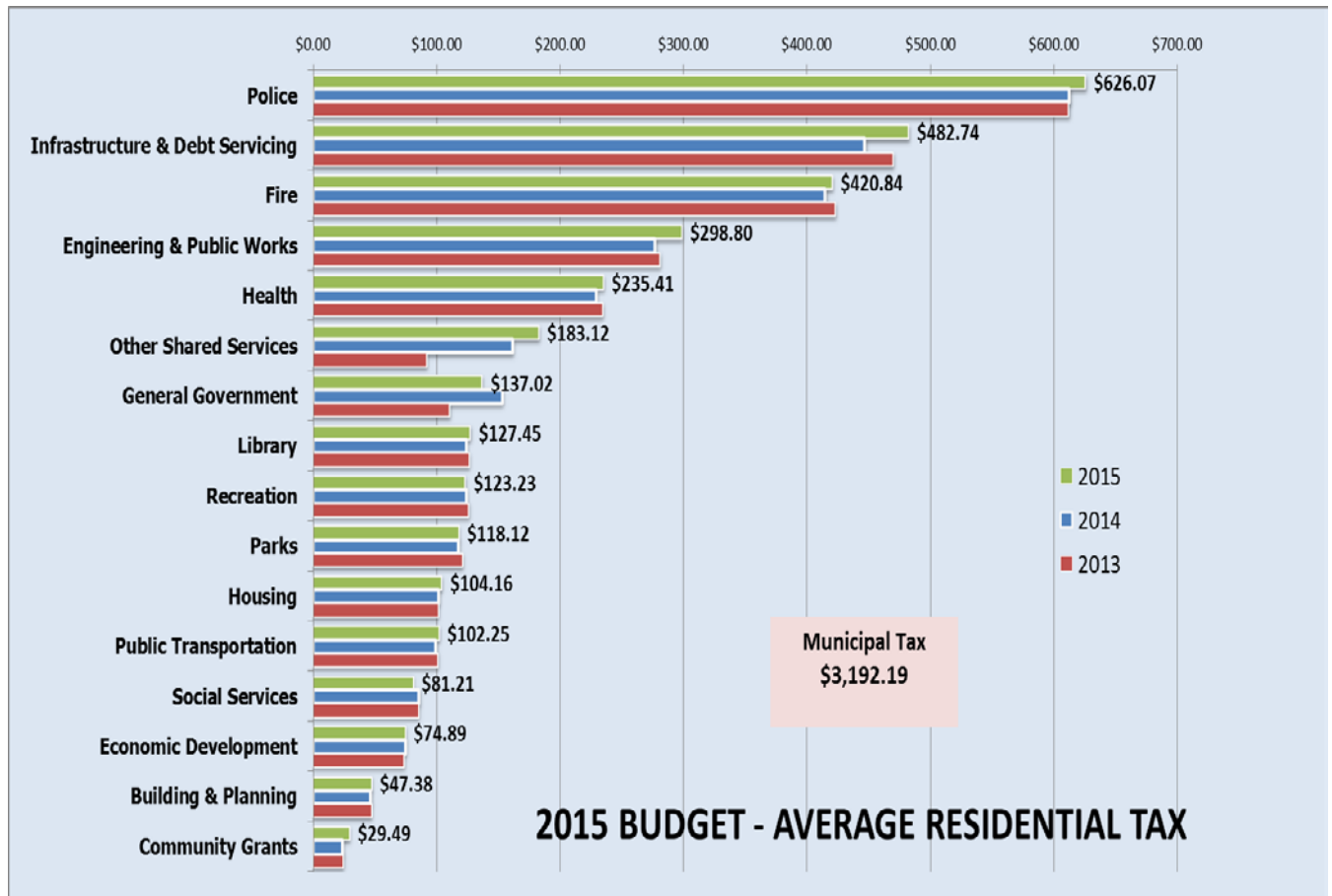


Figure 4 Municipal Tax Paid for Average Stratford Home

ECONOMIC & GROWTH OUTLOOK FOR 2015/2016

In general, Stratford's economic growth appears stable and is estimated to continue its consistent historical growth patterns. In July 2015, The Stratford-Bruce Peninsula area's unemployment rate continues to be one of the lowest in the province at 5.4%¹ compared to 6.8%¹ for Ontario.

¹ **Source:** Statistics Canada, CANSIM, table [Labour Force Survey Estimates](#) ⁱ

The Canadian economy has been slumping over the first half of 2015. Official confirmation of a Canadian recession was announced on September 1, 2015. While all of Canada is experiencing some economic woes, Ontario and more specifically, Southern Ontario, appears to be less impacted than many other areas of Canada. The Ontario Government has projected the following as part of the 2015 Ontario Budget package.

TABLE 2.5 Ontario Economic Outlook (Per Cent)							
	2012	2013	2014	2015p	2016p	2017p	2018p
Real GDP Growth	1.7	1.3	2.2	2.7	2.4	2.2	2.1
Nominal GDP Growth	3.2	2.4	3.6	4.2	4.2	4.2	4.1
Employment Growth	0.7	1.8	0.8	1.1	1.3	1.4	1.3
CPI Inflation	1.4	1.0	2.4	1.2	2.0	2.0	2.0

p = Ontario Ministry of Finance planning projection.

Sources: Statistics Canada and Ontario Ministry of Finance.

Figure 5 Ontario Economic Outlook

BUILDING PERMIT STATISTICS

Building permit statistics for the last 5 years are included below. From a property assessment and taxation perspective, the assessments usually take 1 – 3 years to be represented on the tax roll. As such, an average of the 3 years from 2012 – 2014 should represent a good estimate of expected property tax growth for 2015. Residential building permits were strong in 2014, a trend continuing into 2015. Commercial permit values remained stable in 2014. Conversely, Industrial permits and values declined in 2014 closer to normal historical levels.

Type of Permit	2014		2013		2012		2011		2010	
	No. of Permits	Constr. Value	No. of Permits	Constr. Value	No. of Permits	Constr. Value	No. of Permits	Constr. Value	No. of Permits	Constr. Value
<u>Residential</u>										
New	111	28,469,407	40	24,334,800	74	20,342,033	66	15,846,439	61	15,962,135
Additions	19	1,751,050	17	1,179,800	23	1,918,604	14	2,735,000	22	1,420,000
Repairs, Alts.	138	2,250,568	67	2,979,673	135	2,527,842	84	2,529,207	81	1,708,242
	268	32,471,025	124	28,494,273	232	24,788,479	164	21,110,646	164	19,090,377
<u>Institutional</u>										
New	0	0	0	0	1	800,000	1	10,712,000	0	0
Additions	6	2,118,075	0	0	0	0			4	4,153,400
Repairs, Alts.	21	2,684,590	6	926,145	11	2,142,000	9	2,794,095	9	1,114,300
	27	4,802,665	6	926,145	12	2,942,000	10	13,506,095	13	5,267,700
<u>Commercial</u>										
New	4	10,225,700	2	5,269,200	4	15,626,000	2	1,850,000	2	1,025,000
Additions	2	470,000	0	0	1	740,000			0	0
Repairs, Alts.	33	2,790,100	30	7,778,401	49	9,945,161	52	2,290,600	48	2,280,253
	39	13,485,800	32	13,047,601	54	26,311,161	54	4,140,600	50	3,305,253
<u>Industrial</u>										
New	3	155,000	1	800,000	1	544,202	5	3,080,000	5	190,522,001
Additions	2	750,000	6	8,655,000	2	595,000	7	5,501,000	2	980,000
Repairs, Alts.	12	3,204,000	13	3,217,705	14	1,629,712	16	1,014,550	11	12,592,680
	17	4,109,000	20	12,672,705	17	2,768,914	28	9,595,550	18	204,094,681
<u>Plumbing</u>	80	2,759,185	91	440,724	130	4,234,459	124	658,360	106	2,494,969
<u>Signs</u>	72	497,891	54	317,100	64	264,149	74	284,346	56	393,670
<u>Demolitions</u>	15	83,700	16	324,601	26	457,901	15	66,000	21	508,100
<u>Misc. *</u>	52	555,396	95	1,126,707	64	913,065	128	1,279,665	133	1,348,170
Totals	570	58,764,662	438	57,349,856	599	62,680,128	597	50,641,262	561	236,502,920

Figure 6 Building Permit Statistics 2010-2014

PROPERTY TAX POLICY REVIEW

There are many variables that ultimately affect the final property taxes on an individual property. In very general terms, the following are the main items affecting property taxes:

CVA (Current Value Assessment)

- Determined by MPAC (Municipal Property Assessment Corporation) which assesses all properties in Ontario
- Currently on a 4 year re-assessment cycle

Municipal Tax Rate

- Determined by Municipal Council annually as part of the Budget process

Tax Class Ratio

- Property classes include Residential, Multi-Residential, Farm, Commercial, Industrial, and Pipeline
- Each class has a class ratio which determines the effective municipal tax rate

Education Rate

- Determined annually by the Ministry of Finance

Phase-In Program

- Instituted by the Province in 2008, any equity based assessment increases are to be phased in over the 4 year assessment cycle

Business Class Capping

- As part of the 1998 Tax reform, business classes (Commercial, Industrial, Multi-Residential) receive tax capping protection on year over year property tax increases

Other

- Vacancy rebates, charitable rebates, Section 357 adjustments, etc.

A common area of confusion is often **Real Assessment Growth** versus **Equity or Market Assessment Growth**. While construed as having the same result, the impact on the City's property tax revenue is very different. A brief summary for each is provided below:

Real Assessment Growth:

This is often referred to as "in-year growth". This growth (negative or positive) will affect the City's property tax revenue. The assessment changes typically associated with real assessment growth are physical changes as in new buildings, additions, etc. and assessment changes from ARB appeals or Minutes of Settlement. Stratford's historical Real Assessment Growth is summarized below:

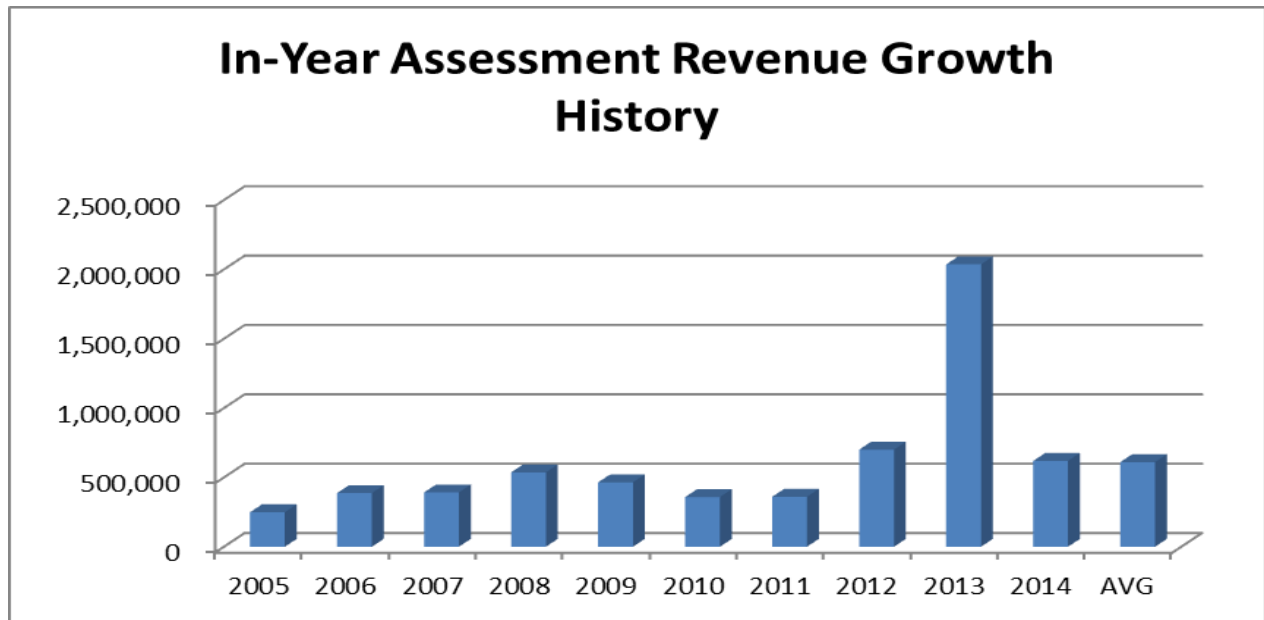


Figure 7 In-Year Assessment Revenue Growth History

Equity or Market Assessment Growth

Equity Assessment Growth deals with assessment changes caused by a market reassessment. The current practice is that MPAC performs a market re-assessment every 4 years – 2016 is the last year of the current cycle. This causes shifts in property taxation but does not normally result in any change in City property tax revenues. Tax shifts occur within each class (one residential house goes up and one goes down which causes a shift within the residential class) and also across classes (overall residential taxes go up while overall industrial taxes go down). An example of the 2015 tax shifts by class is summarized below:

Class	2014 Total Year End	2015 Returned Roll	Municipal Tax Shift	
	Municipal	Municipal	Municipal	
			\$	%
Residential	32,123,654	32,173,608	49,954	0.16%
New Multi-residential	73,141	82,150	9,009	12.32%
Multi-residential	3,734,636	3,809,927	75,291	2.02%
Pipelines	143,304	142,452	-852	-0.59%
Farm	30,348	33,454	3,105	10.23%
Managed Forests	0	0	0	0.00%
Commerical	10,255,280	10,192,730	-62,550	-0.61%
Industrial	3,902,460	3,829,264	-73,196	-1.88%
Grand Total	50,262,823	50,263,584	761	0.00%

Figure 8 Sample 2015 Tax Shifts by Class

Tax Class Ratios

Tax class ratios are also an important determinant of the final property tax bill of a property. The residential class ratio is always 1.0 and is regarded as the base. Other classes vary and can be adjusted by the local municipality within the Municipal Act guidelines. As an example, if the commercial class ratio is 2.0 – two properties are assessed at the same value, say \$100,000, but one property is in the residential class and one property is in the commercial class; the municipal property taxes for the commercial property will be 2.0 times that of the residential class. This is a general comparison, but actual property taxes may not be exactly 2.0 times as other factors apply – i.e. phase-in, capping, education rates, etc. Below is a chart displaying Stratford's historical tax ratios for the Multi-Residential, Commercial, and Industrial classes:

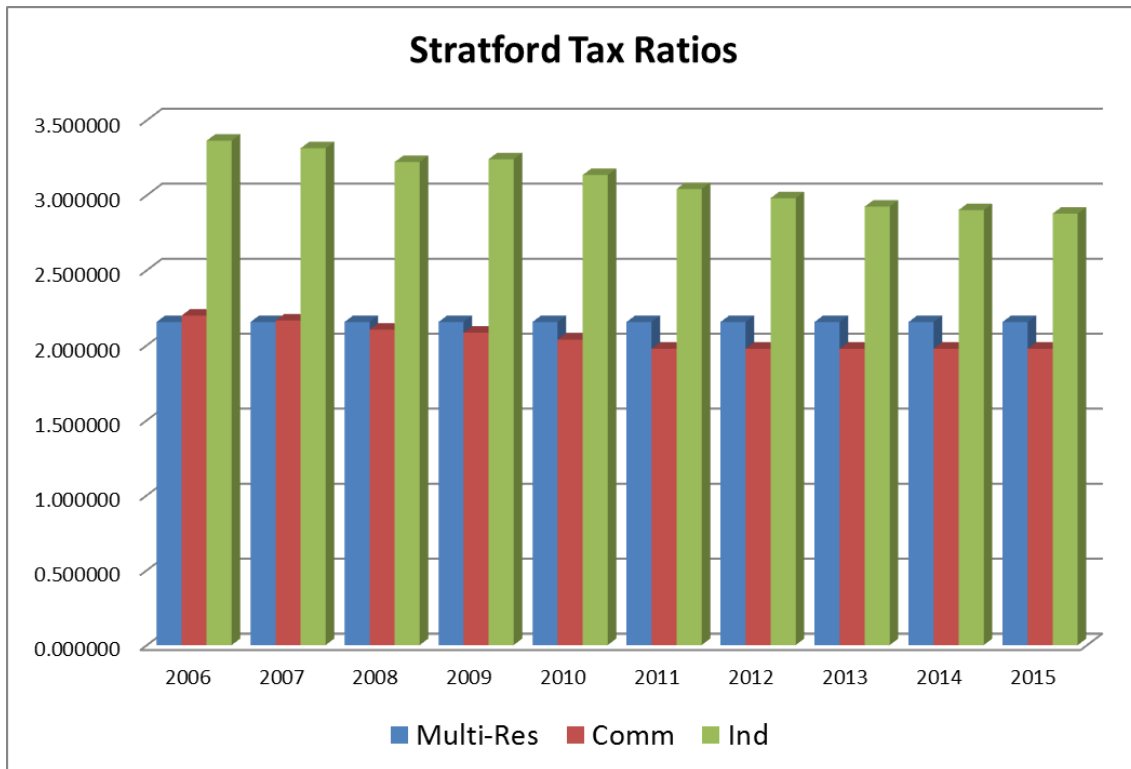


Figure 9 Stratford Tax Ratios

As the chart above indicates, the City of Stratford's tax ratios for Multi-residential and Commercial have remained very stable. The Industrial tax ratio has slightly decreased most years – this is due to the provincial tax ratio rules called "hard cap". For the Industrial class, if a Municipality has a ratio over 1.98 it can only have a levy increase of up to 50% for that class. This rule forces the Industrial ratio in Stratford to decrease slightly each year that the City proposed a tax levy increase.

2016 BUDGET RISKS AND CHALLENGES

There are a number of unknown elements that may have an effect on the 2016 Budget:

- **Salaries** – The following collective agreements continue to be negotiated in 2015: CUPE Local 1385 and CUPE Local 197. The IBEW Local 636 Water collective agreement was negotiated in 2015 and its term is May 1st, 2015 to April 20th, 2018. A Memorandum of Settlement has been reached with the IBEW Local 636 Transit group and the Deputy CAO and Director of Human Resources will attend the September 14th in-camera Council meeting to discuss the details of this settlement. On December 31st, 2015, the collective agreement between The Corporation of the City of Stratford and The Stratford Professional Firefighters' Association will expire and negotiations will commence in early 2016.
- **OMERS** – Due to the large deficit within the OMERS pension, rates have increased drastically in 2011, 2012, and 2013; then frozen for 2014 and 2015. The rate increases were meant to be temporary, however, the OMERS funding ratio is still not fully funded, 90.8% in 2014, compared to 88.2% in 2013. The 2016 rates have not yet been finalized.
- **WSIB** – The City of Stratford is a Schedule 2 employer meaning it self-insures its WSIB liability. Historically, annual costs average between \$150,000 to \$260,000 per year, however costs have averaged over \$400,000 per year over the last 3 years. As well, in the 2014 financial statements, a future liability of \$3,000,000 had to be set up as a result of changes to the presumptive cancer legislation for firefighters. Steps were taken in the 2015 budget, however, more funding may be required to build up future WSIB reserves.
- **Infrastructure Deficit** – As is the case with most Municipalities across Canada, the costs to rebuild and renew our infrastructure assets exceeds our current reserves and annual budget commitments. Council made two very important steps to address this in 2015: First was to introduce a 1% (\$500,000) infrastructure levy and second was to commit \$250,000 per year for 3 years to the enhancement and implementation of a comprehensive asset management plan.
- **Cooper Site** – In the past, the expenses relating to the Cooper Site Expropriation and Maintenance was to be funded through a combination of future debt borrowing and sale of surplus lands. As of December 31, 2014, a balance of \$7.34M had accrued – of which \$5M was secured in long term debt in 2015. As tax supported long term debt has been maximized within our current capacity and costs relating to the Cooper Site are expected to continue, Council will need to consider an annual budget allocation to this project in the near future.

- **Major Capital Projects** – Below is an outline of a few major capital projects that will/may require funding over the next few years: (Note that a comprehensive Capital budget will be deliberated during the 2016 budget, but the below are projects that may exceed current funding levels)
 - **Market Square** – While details are still being developed, it is expected that phase 1 of this project will not have an impact on the tax budget – due to funding from Walmart donation, Canada 150 grant, and water rates. Future phases or changes in scope may have future budget implications
 - **Queen Street Reconstruction** – This is the next major component of the South Side Storm Water project. Unfortunately, the City was not successful for a grant under the Small Communities Fund (SCF), but the second intake of the SCF is currently under way and the City may apply for this project again. This project is expected to cost \$9M and anticipated to begin in 2017/2018 with a completion in 2020 – conditionally on securing funding.
 - **Housing** – The Housing and Homelessness plan developed in 2013 identified a need for social and public housing. As of 2014, the waiting list for social housing was up to 175.

- **Costs outside the Control of City Council** – The City is required to participate in the cost sharing of many services which it does not have total control. In some cases these are legislative services and in other cases these are voluntary/negotiated services. The larger functions in which the City participates financially to support but are not managed within the framework of the City of Stratford corporation include Police Board, Library Board, Health Unit, Spruce Lodge, County EMS, County Roads, STA, and SEED Co. The costs of these services continue to increase each year over the annual inflation rates. In 2015, these “Outside” costs increased by 4.5% or \$850,000. It is expected that these costs will increase by a similar amount again in 2016; however, 2016 will be the final year of the County Roads phase-in limiting a portion of increases in future.

- **Funded Long Term Debt Reserves** – A portion of the City’s annual debt payments are funded by user fees, reserves or reserve funds. Two of these reserves have been diminished. Firstly, a Transit reserve was being utilized to service the debt for a Transit fleet purchase in 2007. A shortfall of approximately \$435,000 will exist, options will be presented, one of which includes utilizing Provincial Gas Tax funding. Secondly, the industrial land sales proceeds reserve fund is utilized to service Industrial land purchases and is currently in a deficit position. This fund will be replenished as industrial land sales occur, however analysis needs to be performed to ensure future sales will adequately pay for both debt repayment and future industrial land investments.

FISCAL HEALTH OF THE CITY

The true fiscal health of any Municipality is very complex to analyze and determine, mostly due to the fact that Municipalities are asset heavy and public service oriented. Asset heavy refers to the fact that Canadian Municipalities own and *are responsible for more than 60% of Canada's infrastructure*. (Source: FCM) Furthermore, as a public service entity, many services provided by Municipalities are not necessarily sustainable or profit driven. Another important aspect is the fiscal health of Municipalities needs to be looked at from a very long term time perspective. More than ever, the focus is changing to plan over 25, 30, 50 years and beyond.

In early 2014, Council adopted its Strategic Priorities report – a link to this report is below:

[Stratford Strategic Priorities Final Report Jan 2014](#) ⁱⁱ



Figure 10 City of Stratford Strategic Priority Framework

Council re-confirmed the Strategic Priorities report in early 2015 with only a few minor changes. This provides staff and Council with an overall foundation to assist with developing our 2016 Budget plan.

LONG TERM DEBT

At the end of 2014, Stratford's total debt load was approximately \$86.4 Million. The City's principal and interest payments are expected to be approximately \$8.5 Million in 2015, leaving a projected balance of \$80.7 Million. Details are outlined below:

			2014 Actual	2015 Projected		
Description	Initial	Year Complete	Balance	Principal	Interest	Balance
	Amortization Period					
RBC - \$3M	20	2025	1,905,727.51	145,015.59	73,265.13	1,760,711.92
RBC - \$11M	20	2022	5,520,115.64	709,561.87	135,855.41	4,810,553.77
IO - \$33.5	25	2032	23,447,289.60	1,339,845.12	593,963.25	22,107,444.48
IO - \$1.7M	10	2017	421,692.05	168,676.84	9,371.36	253,015.21
IO - \$5.7M	20	2028	4,048,817.56	289,201.24	108,625.50	3,759,616.32
IO - \$21.042M	15	2026	16,834,107.98	1,402,842.34	529,086.21	15,431,265.64
IO - \$5.5M	15	2024	3,666,666.70	366,666.66	152,999.25	3,300,000.04
IO - \$1.295M	25	2034	1,100,986.66	42,161.86	29,443.96	1,058,824.80
IO - \$16.8M	25	2034	13,453,096.00	672,654.80	657,173.05	12,780,441.20
IO - \$1.34M	20	2024	670,000.00	67,000.00	18,159.07	603,000.00
RBC - \$4.550M	25	2027	4,550,000.00	84,960.28	86,146.67	4,465,039.72
RBC - \$4.5M	25	2028	4,500,000.00	83,588.17	86,400.00	4,416,411.83
RBC - \$1.3M	5	2020	1,311,186.00	168,812.07	15,297.17	1,142,373.93
RBC - \$2M	10	2025	2,000,000.00	119,066.31	33,200.00	1,880,933.69
RBC - \$1.5M	20	2023	1,500,000.00	39,107.74	25,100.00	1,460,892.26
RBC - \$1.5M (2)	20	2026	1,500,000.00	37,978.98	28,000.00	1,462,021.02
SubTotal			86,429,685.70	5,987,139.86	2,582,086.03	80,692,545.84

Figure 11 City of Stratford Long-Term Debt Report

Debt Allocation:

The debt load is allocated across several services, with Sanitary Sewers, Community Services Facilities, and Storm Sewers making up approximately 65% of the total current debt.

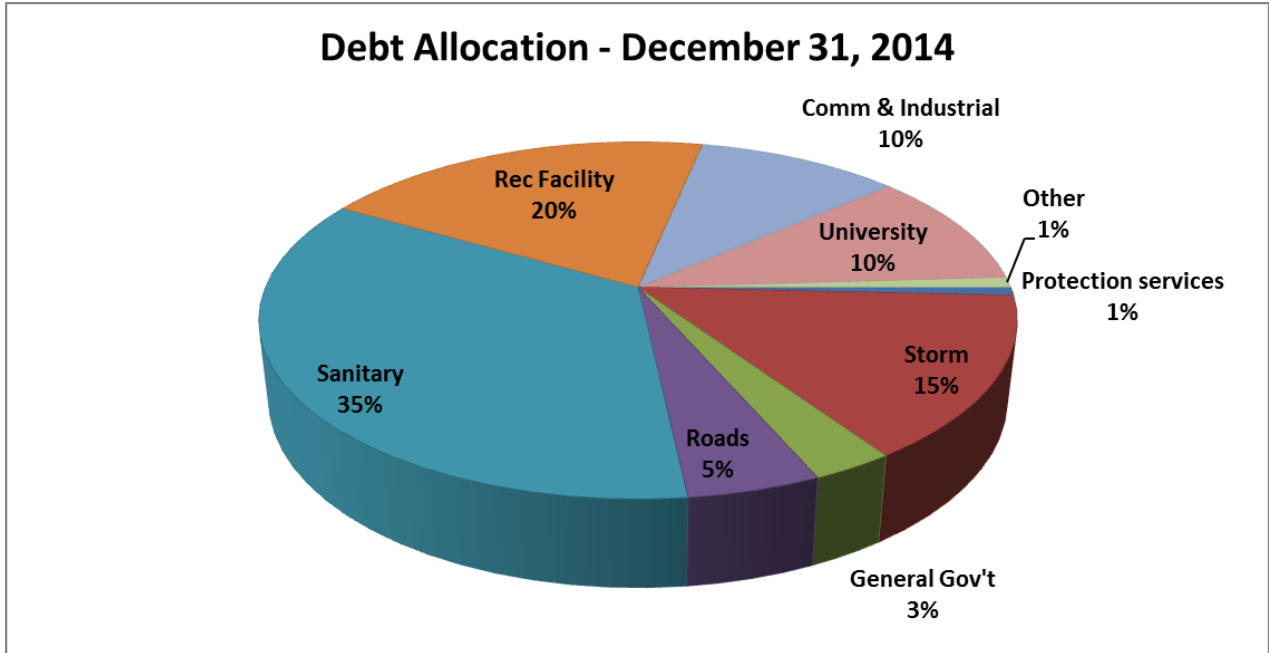


Figure 12 Debt Allocation- December 31, 2014

Tax Supported Debt Payments:

The City of Stratford tax supported portion of debt payments is expected to remain fairly constant until 2020. This has can be considered positive or negative. On the positive side, no budget increases will be required over the next few years to pay down a significant portion of Stratford's long term debt. On the negative, there will be little capacity over the next few years to absorb any further debt borrowing without increasing the tax levy.

The City will begin to have flexibility in 2020 – 2027, where annual principal and interest payments will be greatly reduced, to begin strategically redirecting that capacity. As well, within many of those years, the City will have the opportunity to refinance certain debt obligations over a longer term if capital needs require it, albeit, at the prevailing interest rates.

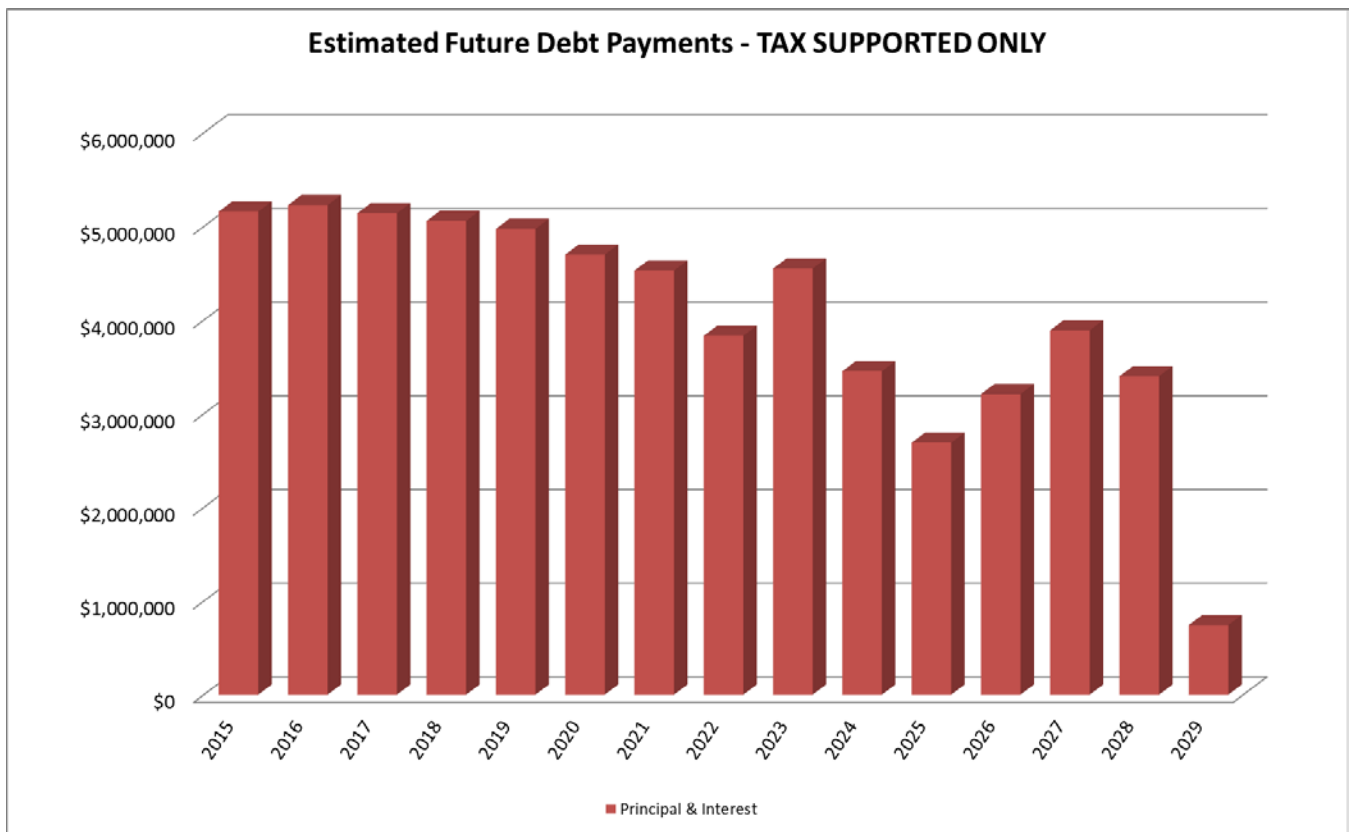


Figure 13 Estimated Future Debt Payments Tax Supported

RESERVES AND RESERVE FUNDS

The City puts aside money annually to fund future expenses and liabilities. Discretionary reserve funds include parking funds and industrial land sale funds, along with other specialized items which are invested and gain interest. Operating reserves are in place to deal with future operating liabilities like short term sick leaves, working capital, elections, etc. Capital reserves are put in place for the future replacement of vehicles, machinery, roads, and all other infrastructure. Obligatory reserves represent funds that have legislative requirements, namely development charges and federal & provincial gas tax. The balances as of end of 2014 for each category are listed below, along with a yearly history dating back to 2009:

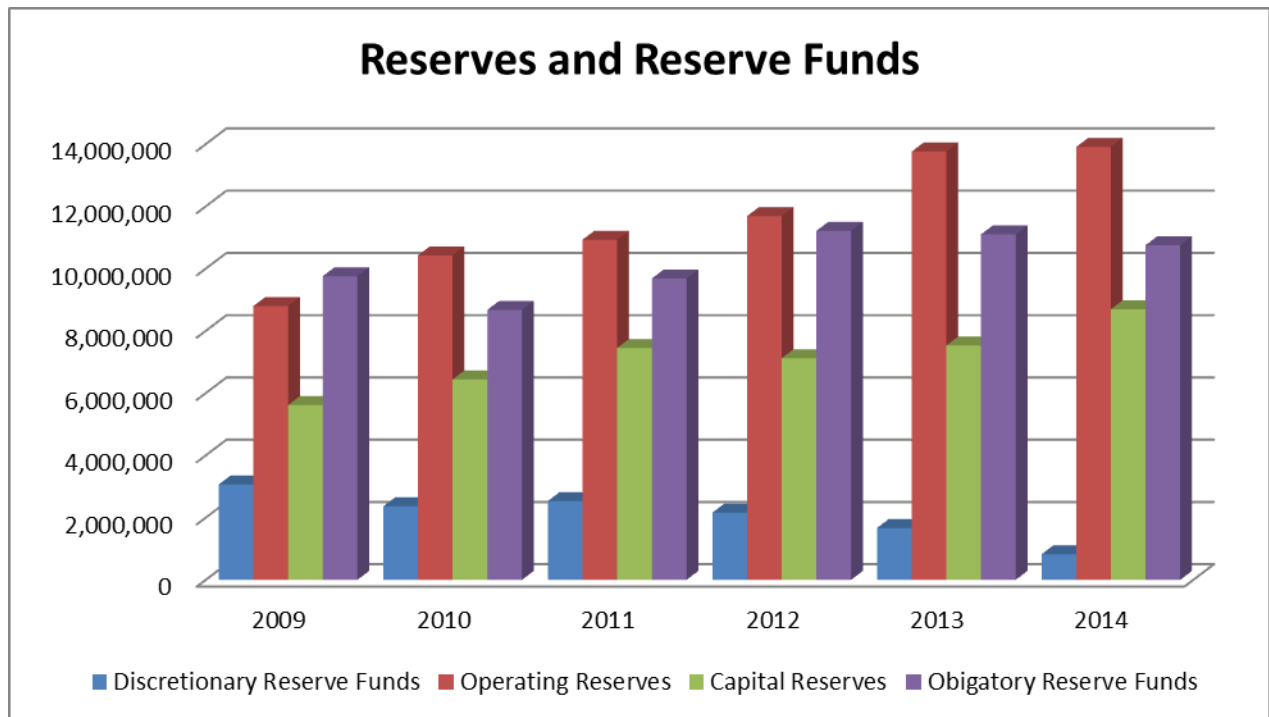


Figure 14 Reserves and Reserve Funds

What amount of reserves is required for a Municipality to be financially stable is a topic of ongoing conversation amongst Municipal leaders, experts, and associations. There is no easy answer, however within the asset management plan, staff will provide a link comparing the current state of our infrastructure, how much we have in capital reserves, and how we will need in reserves in the future. This information will assist Council in determining reserve funding policies in the future.

CITY SERVICES OVERVIEW

Figure 15 below provides a brief summary of financial information by Department for each division within the City of Stratford.

RECOMMENDATION

This report is intended to provide Council, staff, and the public some general information to help guide 2016 budget discussions. More detailed information will be made available throughout the budget deliberations. This report will be presented at the September 9, 2015, Finance and Labour Relations Committee meeting. The Committee will have the opportunity to provide any further direction or priorities as it sees fit for the 2016 Budget process.

Each year costs increase beyond inflation. Many improvements to tighten operational budgets have occurred over the years but external pressures continue to make each City budget more and more challenging. Too much pressure on current operational budgets or the increase in specific service levels will begin to have a detrimental impact on overall levels of service across the organization over time. Service level cuts may be required to meet low property tax increases in the coming years.

Staff recommends:

That the 2016 Pre-Budget Report dated September 9, 2015, be received.

Department/Division	2015 Budget	% of 2015 Tax Levy	2014 Actual	2014 Budget	Variance
Mayor's Office	\$ 85,156	0.17%	\$ 73,655	\$ 84,254	\$ 10,599
City Council Services	224,439	0.44%	201,021	232,470	31,449
Office of the C.A.O.	501,370	0.99%	451,694	454,565	2,871
Human Resources	564,188	1.11%	558,401	561,094	2,693
Corporate Services					
City Clerk's Office	465,000	0.92%	439,010	460,430	21,420
Financial Services	1,132,136	2.23%	1,053,941	1,138,436	84,495
Information Technology	797,617	1.57%	780,937	787,221	6,284
Parking	-240,000	-0.47%	-235,000	-235,000	0
Crossing Guards	157,200	0.31%	135,137	154,317	19,180
General Financial Services	6,100,004	12.04%	6,075,954	6,178,970	103,016
Community Services					
Parks	1,897,935	3.75%	1,663,310	1,881,275	217,965
Recreation	1,823,027	3.60%	1,755,825	1,815,883	60,058
Cemetery	156,990	0.31%	407,046	163,965	-243,081
Transit	1,280,328	2.53%	1,747,619	1,253,331	-494,288
Parallel Transit	362,647	0.72%	384,033	334,910	-49,123
Infrastructure & Develop. Serv.					
City Building Maintenance	420,204	0.83%	478,743	420,740	-58,003
Development Services	341,002	0.67%	316,459	323,837	7,378
Engineering	932,379	1.84%	713,295	813,021	99,726
Roads	3,627,950	7.16%	3,864,559	3,327,268	-537,291
Sanitary	0	0.00%	0	0	0
Storm	240,585	0.47%	151,192	282,507	131,315
Water	0	0.00%	0	0	0
Waste	0	0.00%	0	0	0
Social Services					
Social Services	896,401	1.77%	927,401	958,172	30,771
Anne Hathaway Day Care	77,605	0.15%	78,604	77,835	-769
Housing	1,673,551	3.30%	1,589,484	1,621,141	31,657
Child Care	330,838	0.65%	348,147	333,061	-15,086
Early Learning & Child Develop.	0	0.00%	0	0	0
Fire					
Fire	6,761,882	13.34%	6,432,682	6,623,888	191,206
Municipal Airport	172,288	0.34%	161,588	170,834	9,246
Police	10,059,359	19.85%	9,476,657	9,779,855	303,198
Stratford Public Library	2,047,875	4.04%	1,988,688	1,980,640	-8,048
SEED Co.			354,927	606,000	251,073
Requisitions from Others	7,455,769	14.71%	6,395,034	6,348,724	-46,310
Other Municipal Services	195,615	0.39%	170,192	210,699	40,507
Grants	773,894	1.53%	649,381	678,845	29,464

Figure 15 City Services Overview

Endnotes

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<http://www5.statcan.gc.ca/cansim/a26?lang=eng&retrLang=eng&id=2820054&paSer=&pattern=&stByVal=1&p1=1&p2=37&tabMode=dataTable&csid=>

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http://www.stratfordcanada.ca/en/resources/Councildocs/City_of_Stratford_Strategic_Priorities_Final_Report_Jan_2014.pdf