



**The Corporation of the City of Stratford
Finance and Labour Relations Committee
Open Session
AGENDA**

Date: Monday, December 10, 2018

Time: 7:30 P.M.

Location: Council Chamber, City Hall

Committee Present: Councillor Clifford - Chair Presiding, Councillor Gaffney - Vice Chair, Mayor Mathieson, Councillor Bunting, Councillor Burbach, Councillor Henderson, Councillor Ingram, Councillor Ritsma, Councillor Sebben, Councillor Vassilakos

Staff Present: Rob Horne - Chief Administrative Officer, Tatiana Dafoe - Deputy Clerk, Ed Dujlovic - Director of Infrastructure and Development Services, Michael Humble - Director of Corporate Services, Jacqueline Mockler - Director of Human Resources, Carole Desmeules - Director of Social Services, John Paradis - Fire Chief, Jodi Akins - Council Clerk Secretary, Mike Beitz - Corporate Communications Lead

Pages

1. Call to Order

The Chair to call the Meeting to Order.

Councillor Beatty provided regrets for this meeting.

2. Disclosure of Pecuniary Interest and the General Nature Thereof

The *Municipal Conflict of Interest Act* requires any member of Council declaring a pecuniary interest and the general nature thereof, where the interest of a member of Council has not been disclosed by reason of the member's absence from the meeting, to disclose the interest at the first open meeting attended by the member of Council and otherwise comply with the *Act*.

Name, Item and General Nature of Pecuniary Interest

3. Sub-committee Minutes

9 - 13

Sub-committee minutes are attached for background regarding the discussion held at the November 20, 2018 Sub-committee meeting.

4. Delegations

None scheduled.

5. Report of the Director of Infrastructure and Development Services

5.1 2019 Rates for Water, Sanitary and Waste Management User Fees and Charges (FIN18-071)

14 - 18

Motion by _____

Staff Recommendation: THAT the following rates be charged for water starting January 1, 2019:

Consumption Charge	2019
First 3 cubic metres	\$2.50/m ³
All additional cubic metres	\$1.02/m ³
Minimum consumption charge	\$7.50
Monthly Flat Charge	
Under 1 inch meter	\$6.00

1 inch meter	\$10.00
1½ inch meter	\$13.00
2 inch meter	\$16.00
3 inch meter	\$22.00
4 inch meter	\$29.00
6 inch meter	\$50.00
8 inch meter	\$68.00

THAT the following rates be charged for sanitary sewer starting January 1, 2019:

Sewage Service Rate	2019
Percentage of the water rate	165.6%
Fixed monthly charge	\$6.00

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AND THAT the following rates be charged for waste management starting January 1, 2019:

	2019
Bag Tag	\$2.60
Bag or Can at Landfill Site	\$3.50
Minimum scale rate	\$17.50
Tip Fee – regular	\$79.50 per tonne
Tip Fee – large hauler	\$74.50 per tonne
Scale down – car	\$17.50
Scale down – truck	\$21.00
Scale down – trailer	\$21.00

Scale down- Roll off	\$11.00/cubic yard
Scale down - Packer	\$16.00/cubic yard
Large Item Tag	\$11.00
Recycle Box	\$7.08
Backyard Composter	\$26.55
White Goods – Freon removal	\$41.00
White Goods – No Freon	\$23.00
Televisions & computer monitors	\$0.00
Commission Fee on sale of garbage bag tags	5%
Finished compost produced through the City's organic diversion program to Commercial Users and Landscapers	\$3.50/cubic metre

An administrative fee of \$20.00, excluding applicable taxes, shall be charged by the City to provide duplicate copies of tickets for tipping fees when requested to do so.

6. Report of the Director of Corporate Services

6.1 2019 Fees & Charges (FIN18-069) 19 - 31

Motion by _____

Staff Recommendation: THAT the necessary by-law to set fees for the services performed by the City be placed on the agenda of an upcoming Council meeting for consideration.

6.2 Operating Budget Variance Report as at 30th November 2018 (FIN18-072) 32 - 79

Motion by _____

Staff Recommendation: THAT the report of the Director of Corporate Services dated 10th December 2018, regarding the Operating Budget Variance Report as at 30th November 2018, be received for information.

7. Report of the Supervisor of Tax Revenue

7.1 Tax Adjustments – December 10, 2018 (FIN18-070) 80 - 82

Motion by _____

Staff Recommendation: THAT taxes totalling approximately \$47,289.19 as shown in the Summary of Tax Adjustments dated December 10, 2018 be adjusted under Section 357 of the Municipal Act, 2001 in the amount of \$11,792.45 and Section 36 of the Assessment Act in the amount of \$25,228.29 and Section 39.1 of the Assessment Act in the amount of \$2,414.05 and a tax adjustment in the amount of \$7,854.40 of which the City's portion is estimated to be \$35,664.00.

AND THAT the associated interest be cancelled in proportion to the tax adjustments;

AND THAT the Treasurer be directed to adjust the Collector's Roll accordingly.

8. Report of Festival Hydro Inc.

- 8.1 Financial Statements and Commentary for Festival Hydro Inc. (FHI) – Q3 ending September 30, 2018 (FIN18-065) 83 - 88

Staff Recommendation: THAT the Festival Hydro Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.

Motion by _____

Sub-committee Recommendation: THAT the Festival Hydro Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.

9. Report of Festival Hydro Services Inc.

- 9.1 Financial Statements and Commentary for Festival Hydro Services Inc. (FHSI) – Q3 ending September 30, 2018 (FIN18-066) 89 - 94

Staff Recommendation: THAT the Festival Hydro Services Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.

Motion by _____

Sub-committee Recommendation: THAT the Festival Hydro Services Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.

10. Report of investStratford

- 10.1 Stratford Economic Enterprise Development Corporation – 2018 Quarterly Report 3 (FIN18-067) 95 - 101

Staff Recommendation: THAT the Stratford Economic Enterprise Development Corporation (SEED Co.) quarterly report dated November 20, 2018, be received as information.

Motion by _____

Sub-committee Recommendation: THAT the Stratford Economic Enterprise Development Corporation (SEED Co.) quarterly report dated November 20, 2018, be received as information.

11. Report of the Stratford Tourism Alliance (STA)

- 11.1 Stratford Tourism Alliance – 2018 Quarterly Report 3 (FIN18-068) 102 - 115

Staff Recommendation: That the Stratford Tourism Alliance report dated November 20, 2018, be received for information.

Motion by _____

Sub-committee Recommendation: That the Stratford Tourism Alliance report dated November 20, 2018, be received for information.

12. Report of the Director of Community Services

12.1 Golf Course 2019 Budget & Fee Schedule (COM18-015)

116 - 119

Motion by _____

Sub-committee Recommendation: THAT the 2019 Municipal Golf Course Budget and Fee Schedule be approved as presented.

13. Advisory Committee/Outside Board Minutes

There are no Advisory Committee/Outside Board minutes to be provided to Committee at this time.

14. Adjournment

Meeting Start Time:

Meeting End Time :

Motion by _____

Committee Decision: THAT the Finance and Labour Relations Committee meeting adjourn.



The Corporation of the City of Stratford Finance and Labour Relations Sub-committee MINUTES

Date: November 20, 2018
 Time: 4:30 P.M.
 Location: Council Chamber, City Hall

Sub-committee Present: Councillor Clifford - Chair Presiding, Councillor Mark - Vice Chair, Councillor Beatty, Councillor McManus, Councillor Vassilakos

Staff Present: Michael Humble - Director of Corporate Services, Jodi Akins - Council Clerk Secretary, Mike Beitz - Corporate Communications Lead

Also present: Kelly McCann (Items 4.1 and 5.1), Joani Gerber (Item 6.1), Lori DeGraw (Item 7.1), Media

1. Call to Order

The Chair called the meeting to Order.

2. Disclosure of Pecuniary Interest and the General Nature Thereof

The *Municipal Conflict of Interest Act* requires any member of Council declaring a pecuniary interest and the general nature thereof, where the interest of a member of Council has not been disclosed by reason of the member's absence from the meeting, to disclose the interest at the first open meeting attended by the member of Council and otherwise comply with the *Act*.

Name, Item and General Nature of Pecuniary Interest

No disclosures of pecuniary interest were made at the November 20, 2018 Sub-committee meeting.

3. Delegations

None scheduled.

4. Report of Festival Hydro Inc.

4.1 Financial Statements and Commentary for Festival Hydro Inc. (FHI) – Q3 ending September 30, 2018 (FIN18-065)

Staff Recommendation: THAT the Festival Hydro Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.

Sub-committee Discussion: Kelly McCann, CFO of Festival Hydro, reviewed the financial statement commentary for the period ending September 30, 2018, highlighting revenue, operating and maintenance expenses and billing, collecting and administrative costs.

Motion by Councillor McManus

Sub-committee Recommendation: THAT the Festival Hydro Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.

Carried

5. Report of Festival Hydro Services Inc.

5.1 Financial Statements and Commentary for Festival Hydro Services Inc. (FHSI) – Q3 ending September 30, 2018 (FIN18-066)

Staff Recommendation: THAT the Festival Hydro Services Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.

Sub-committee Discussion: Kelly McCann, CFO of Festival Hydro, reviewed the financial statement commentary for the period ending September 30, 2018, highlighting net income, capital asset additions, revenue and operating expenses.

Motion by Councillor Vassilakos

Sub-committee Recommendation: THAT the Festival Hydro Services Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.

Carried

6. Report of investStratford

6.1 Stratford Economic Enterprise Development Corporation – 2018 Quarterly Report 3 (FIN18-067)

Staff Recommendation: THAT the Stratford Economic Enterprise Development Corporation (SEED Co.) quarterly report dated November 20, 2018, be received as information.

Sub-committee Discussion: Joani Gerber, CEO of SeedCo., referred to a Powerpoint presentation and reviewed third quarter activities for each of their six core service areas: Investment Attraction, Business Retention and Expansion, Business Creation and Entrepreneurship, Workforce Development, Marketing and Communications and Governance and Management.

In response to a question regarding historical success rates and how 66% of businesses still in existence compares elsewhere, Ms. Gerber advised that the province provided success metrics and she can bring back how that number compares to the provincial average.

It was suggested that the regional transportation program be linked with Stratford transit routes.

It was noted in Ms. Gerber's presentation that ScutiX, a German data centre, is locating in the Wright Business Park due to proximity to a battery storage facility. In response to questions regarding why, Ms. Gerber advised that it is a clean energy source and the company is a high-level computing firm and was looking for an energy source with no redundancies.

Discussion took place regarding investment in solar energy at the Grand Trunk site and laying of fibre along the train tracks. Ms. Gerber noted that green energy is a selling feature.

In response to a question regarding the total number of businesses supported by Summer Company funding, Ms. Gerber advised that last year they had funding for nine businesses. She is expecting the same or a bit less.

Discussion took place regarding reserved lots in the Wright Business Park. Ms. Gerber explained that certain lots are encumbered by existing businesses in the park who have planned for future expansion. Consultation takes place with the Infrastructure and Development Services department prior to entering into purchase and sale agreements regarding servicing and related issues. There is no formal policy regarding reserved lots and staff follow up every two weeks. Staff are working on a strategy for provision of small lots.

Motion by Councillor McManus

Sub-committee Recommendation: THAT the Stratford Economic Enterprise Development Corporation (SEED Co.) quarterly report dated November 20, 2018, be received as information.

Carried

7. Report of the Stratford Tourism Alliance

7.1 Stratford Tourism Alliance – 2018 Quarterly Report 3 (FIN18-068)

Staff Recommendation: That the Stratford Tourism Alliance report dated November 20, 2018, be received for information.

Sub-committee Discussion: Ms. Lori DeGraw, CEO of Stratford Tourism Alliance, referred to a Powerpoint presentation and reviewed the third quarter update, noting that both revenue and expenses are on target. Updates were provided on current active partners, in-person visitor numbers and strategies, activity alignment with regional partners, community collaborations, new STA initiatives, online statistics and media campaigns and coverage.

In response to questions regarding metrics for online planning and what the distance from Stratford for those users was, Ms. DeGraw noted that the bulk of people are within 200 km of Stratford and she could not

answer whether they were from elsewhere and planning as they went or from their homes.

Motion by Councillor Mark

Sub-committee Recommendation: That the Stratford Tourism Alliance report dated November 20, 2018, be received for information.

Carried

8. Advisory Committee/Outside Board Minutes

There are no Advisory Committee/Outside Board minutes to be provided to Sub-committee at this time.

9. Next Sub-committee Meeting

The next Finance and Labour Relations Sub-committee meeting is December 18, 2018 at 4:30 p.m. in the Council Chamber, City Hall.

10. Adjournment

Motion by Councillor Mark

Sub-committee Decision: THAT the Finance and Labour Relations Sub-committee meeting adjourn.

Carried

Meeting Start Time: 4:30 pm

Meeting End Time: 5:06 pm



MANAGEMENT REPORT

Date: December 10, 2018
To: Finance and Labour Relations Committee
From: Ed Dujlovic, Director of Infrastructure and Development Services
Report#: FIN18-071
Attachments: None

Title: 2019 Rates for Water, Sanitary and Waste Management User Fees and Charges

Objective: To consider setting the 2019 rates for Water, Sanitary and Waste Management User Fees and Charges.

Background: It is necessary to review the water, sanitary sewer, and waste management rates and receive public input so as to establish the 2019 rates. A By-law will be required in order to establish the proposed new rates. A Notice of Intent to amend a By-law to set these user fees and charges for 2019 has been advertised in accordance with the City's notification policy. The public was invited to provide comments and/or attend the Finance and Labour Relations Committee meeting on December 10, 2018, and no comments have been received to date.

Analysis: The proposed increases for water and sanitary sewage are based on the Water and Wastewater Rate Study that was approved by Council in 2014 that included a 10 year plan for increasing water and wastewater rates. One of the assumptions used in the study projected water volume sales in order to determine the revenues that would be achieved in order to establish the rates.

Unfortunately, the projected sales over the past four years are less than was forecasted. This has resulted in a lower than anticipated balance in the respective, water and wastewater, reserve accounts. For 2017 the water reserve was forecasted to be \$3,804,579 and was actually \$3,389,261, a shortfall of approximately \$415,000. The wastewater reserve, currently in a negative position, was forecasted to be minus \$2,448,896 and was actually minus \$2,820,761, a shortfall of \$372,000.

In order to make up the shortfall, it is recommended that the fees be increased to the rates proposed in the report for 2020. It should be noted that a new Water and Wastewater Rate Study will be carried in 2019 as required to maintain the City's Water Licence.

Potable Water Rate

The proposed increase, an additional \$2.00 per month on the fixed charge, would result in the average residential customer's (204 m³ per year) billing increasing from \$309.36 per year to \$333.36 an increase of \$24.00. The proposed rate accounts for 2019 operating costs, pays for planned 2019 capital projects, and also contributes to a reserve for future capital requirements. The proposed fees and charges are:

Consumption Charge	2018	2019 PROPOSED
First 3 cubic metres	\$2.50/m ³	\$2.50/m ³
All additional cubic metres	\$1.02/m ³	\$1.02/m ³
Minimum consumption charge	\$7.50	\$7.50
Monthly flat charge		
Under 1 inch meter	\$4.00	\$6.00
1 inch meter	\$7.50	\$10.00
1½ inch meter	\$11.00	\$13.00
2 inch meter	\$14.00	\$16.00
3 inch meter	\$20.00	\$22.00
4 inch meter	\$27.00	\$29.00
6 inch meter	\$48.00	\$50.00
8 inch meter	\$66.00	\$68.00

For clarification 1m³ = 220 Imperial Gallons

Sanitary Sewer Rate

The sanitary sewer rate provides funding for the operation of the Stratford Water Pollution Control Plant, maintenance of pumping stations and the sanitary sewer collection system, direct funding for planned 2019 projects, and also covers the existing ongoing financing costs for previously constructed major Trunk Sanitary Sewer Upgrade Projects.

At the present time, the sanitary sewer rate is 162.8% of water consumption cost and it is proposed that the rate increase to 165.6% of the water consumption rate and an increase from \$4.00 to \$6.00 per month for the fixed charge. The proposed increases would result in the average residential customer's (204 m³ per year) billing increasing from \$473.52 per year to \$504.81 an increase of \$31.29.

Sewage Service Rate	2018	2019 Proposed
Percentage of the water rate	162.8%	165.6%
Fixed monthly charge	\$4.00	\$6.00

Landfill Site, Tipping Fees, Waste Tag and Recycling Fees

The City's Infrastructure and Development Services Department is also responsible for the collection and disposal of waste and recyclable material. It is recommended that changes to the fees be implemented in 2019.

	2018	2019 Proposed
Bag Tag	\$2.55	\$2.60
Bag or Can at Landfill Site	\$3.25	\$3.50
Minimum scale rate	\$16.25	\$17.50
Tip Fee – regular	\$78.00 per tonne	\$79.50 per tonne
Tip Fee – large hauler	\$73.00 per tonne	\$74.50 per tonne
Scale down – car	\$16.25	\$17.50
Scale down – truck	\$20.00	\$21.00
Scale down – trailer	\$20.00	\$21.00
Scale down- Roll off	\$10.00/cubic yard	\$11.00/cubic yard
Scale down - Packer	\$15.00/cubic yard	\$16.00/cubic yard
Large Item Tag	\$10.00	\$11.00
Recycle Box	\$6.19	\$7.08
Backyard Composter	\$25.66	\$26.55
White Goods – Freon removal	\$40.00	\$41.00
White Goods – No Freon	\$22.00	\$23.00
Televisions & computer monitors	\$0.00	\$0.00
Commission Fee on sale of garbage bag tags	5%	5%
Finished compost produced through the City's organic diversion program to Commercial Users and Landscapers	\$3.50/cubic metre	\$3.50/cubic metre

An administrative fee of \$20.00, excluding applicable taxes, shall be charged by the City to provide duplicate copies of tickets for tipping fees when requested to do so.

Financial Impact: With the proposed increases, the City of Stratford will still have one of the lowest combined water and sewer rates when compared to neighbouring municipalities.

Staff Recommendation: THAT the following rates be charged for water starting January 1, 2019:

Consumption Charge	2019
First 3 cubic metres	\$2.50/m ³
All additional cubic metres	\$1.02/m ³
Minimum consumption charge	\$7.50
Monthly Flat Charge	
Under 1 inch meter	\$6.00
1 inch meter	\$10.00
1½ inch meter	\$13.00
2 inch meter	\$16.00
3 inch meter	\$22.00
4 inch meter	\$29.00
6 inch meter	\$50.00
8 inch meter	\$68.00

THAT the following rates be charged for sanitary sewer starting January 1, 2019:

Sewage Service Rate	2019
Percentage of the water rate	165.6%
Fixed monthly charge	\$6.00

AND THAT the following rates be charged for waste management starting January 1, 2019:

	2019
Bag Tag	\$2.60
Bag or Can at Landfill Site	\$3.50
Minimum scale rate	\$17.50
Tip Fee – regular	\$79.50 per tonne
Tip Fee – large hauler	\$74.50 per tonne
Scale down – car	\$17.50
Scale down – truck	\$21.00
Scale down – trailer	\$21.00
Scale down- Roll off	\$11.00/cubic yard
Scale down - Packer	\$16.00/cubic yard
Large Item Tag	\$11.00
Recycle Box	\$7.08
Backyard Composter	\$26.55
White Goods – Freon removal	\$41.00

	2019
White Goods – No Freon	\$23.00
Televisions & computer monitors	\$0.00
Commission Fee on sale of garbage bag tags	5%
Finished compost produced through the City's organic diversion program to Commercial Users and Landscapers	\$3.50/cubic metre

An administrative fee of \$20.00, excluding applicable taxes, shall be charged by the City to provide duplicate copies of tickets for tipping fees when requested to do so.



Ed Dujlovic, Director of Infrastructure and Development Services



Rob Horne, Chief Administrative Officer



MANAGEMENT REPORT

Date: December 10, 2018
To: Finance and Labour Relations Committee
From: Michael Humble, Director of Corporate Services
Report#: FIN18-069
Attachments: Draft By-Law Schedule Changes – 2019 Fees & Charges

Title: 2019 Fees & Charges

Objective: To update the applicable schedules of the Fees & Charges by-law for 2019.

Background: It is best practice for a municipality's fees and charges to be determined prior to budget consideration. This ensures that revenue estimates are based on actual rate levels.

Analysis: Although not all services provided by the City are intended to be user-pay (full cost recovery), Staff have reviewed existing rates and fees to ensure they remain

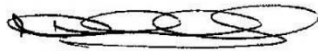
- Reflective of the desired split between user-pay and tax-supported.
- Market competitive.
- Valid and appropriate.

Please note 2019 proposed rate changes for water and sanitary sewer are being brought forward under a separate report to Committee.

Rates are determined at the department level and compiled into this report and by-law. Department Heads will be present to respond to questions related to their own rates and fees.

Financial Impact: The draft 2019 budget has been prepared using the attached updated 2019 rates and fees.

Staff Recommendation: **THAT the necessary by-law to set fees for the services performed by the City be placed on the agenda of an upcoming Council meeting for consideration.**

A handwritten signature consisting of several overlapping loops, likely representing the name Michael Humble.

Michael Humble, Director of Corporate Services

A handwritten signature in cursive script that reads "Rob Horne".

Rob Horne, Chief Administrative Officer

THIS IS SCHEDULE "A" TO BY-LAW -2018

of The Corporation of the City of Stratford
passed this , 2018.

To amend By-law 77-2013 as amended

CORPORATE-WIDE FEES AND CHARGES

(all departments)

All Fees are subject to HST where applicable

Any cheque not cleared by the City's bank [NSF]	\$35.00 Proposed: \$40.00
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Overhead Expense - applicable to all City Departments	actual costs of the project plus an overhead of 7% (minimum overhead of \$35)
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Area Openings and Encroachment Fees	
Application Fee for Area Opening or Encroachment	Effective February 1, 2018 \$514.16
	plus annual CPI increase thereafter starting in 2019
The size of the encroachment is used in the calculation of the annual fee. This fee is calculated by taking the current property tax times the size of the encroachment (area) divided by the total area of the owned property. This calculation will be determined by the City on an annual basis. Once calculated, this annual fee is added to the tax bill of the property owner. The minimum annual fee, regardless of the area, is \$50.00 plus the annual CPI increase. An annual fee will not be charged for encroachments in institutional zones.	Minimum Fee - \$50.00 plus annual CPI increase
Application Fee for Release of an encroachment agreement	\$200.00 plus annual CPI increase Proposed 2019 Rate \$375.00 plus annual CPI increase in subsequent years
New Fee – Fee to Register and to Release Liens on property [includes but is not limited to loans by the City, heritage loan to heritage property owners]	Proposed \$375.00 to register a lien on title or to release a lien on title

Fees for General Information Requests	
Search time:	\$7.50 for each 15 minutes
Research time:	\$7.50 for each 15 minutes
Record preparation:	\$7.50 for each 15 minutes
Photocopies/printouts:	\$0.20 per page
Computer programming:	\$15.00 for each 15 minutes
Floppy disks:	\$10.00 each
Other costs:	Amount specified in an invoice

Fees for Personal Information Requests (Own Information)	
Photocopies/printouts:	\$0.20 per page
Computer programming:	\$15.00 for each 15 minutes
Floppy disks:	\$10.00 each

Other costs:		Amount specified in an invoice			
Outdoor Cafes on Municipal Property					
Rental of municipal sidewalk/road allowance for Outdoor Cafe	Jan 1, 2014	Jan 1, 2015	Jan 1, 2016	Jan 1, 2017	Jan 1, 2019
	\$1.50 per square foot	\$1.75 per square foot	\$2.00 per square foot	\$2.25 per square foot per year, and thereafter subject to annual CPI increase	\$2.50 per square foot per year, and thereafter subject to annual CPI increase

THIS IS SCHEDULE “C” TO BY-LAW -2018

of The Corporation of the City of Stratford
passed this , 2018.

To amend By-law 77-2013 as amended

COMMUNITY SERVICES DEPARTMENT FEES AND CHARGES

Includes the Following: Public Transit, Arena Rentals, Public Skating, Room/Hall Rentals and Amenities, Stratford Agriplex, Parks Fields, Lion’s Pool, Day Camps, Beach Volleyball

PUBLIC TRANSIT	Fee
Commission fee paid to retailers on the sale of all bus passes	5%

PUBLIC TRANSIT RATES (Tax exempt)	2015	2016 (Mar 1)	2016 (Sep 1)	2017 (Mar 1)	2017 (Sep 1)
Child Cash – Under the age of 5	Free	Free	Free	Free	Free
Student Cash	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50
Adult Cash	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75
Senior Cash	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50
Student Ticket	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25
Adult Ticket	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50
Senior Ticket	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25
Adult Pass	\$57.00	\$59.00	\$61.00	\$63.00	\$65.00
Seniors, Students and Special Populations	\$47.00	\$49.00	\$51.00	\$53.00	\$55.00
Day Pass	-	\$7.00 / day	\$7.00 / day	\$7.00 / day	\$7.00 / day
Family Day Pass – 1 adult and 3 children/students or 2 adults and 2 children/ students	Effective April 12, 2016				
	\$15.00				
Charter (plus HST)	\$80.00 / hour	\$80.00 / hour	\$80.00 / hour	\$80.00 / hour	\$80.00 / hour
PARALLEL TRANSIT RATES (Tax exempt)	2015	2016 (Mar 1)	2016 (Sep 1)	2017 (Mar 1)	2017 (Sep 1)
One Way Trip – In town	\$2.75 / single	\$2.75 / single	\$2.75 / single	\$2.75 / single	\$2.75 / single
10 Day Ride – In town	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Charter – In town	\$25.00 / hour	\$25.00 / hour	\$25.00 / hour	\$25.00 / hour	\$25.00 / hour
Charter Wait Time	\$25.00 / hour	\$25.00 / hour	\$25.00 / hour	\$25.00 / hour	\$25.00 / hour
One Way Trip - Out of town	\$2.75 / single plus \$1.30 / km	\$2.75 / single plus \$1.30 / km	\$2.75 / single plus \$1.30 / km	\$2.75 / single plus \$1.30 / km	\$2.75 / single plus \$1.30 / km
Day Pass	-	\$7.00 / day	\$7.00 / day	\$7.00 / day	\$7.00 / day
30 Day Pass – Adult	\$57.00	\$59.00	\$61.00	\$63.00	\$65.00
30 Day Pass - Senior/Special	\$47.00	\$49.00	\$51.00	\$53.00	\$55.00

ARENA RENTAL RATES	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
Summer Ice Rates (April 1 to Sept 30)			
Standard Rental	\$175.00/hour	\$180.00/hour	\$185.00/hour
Minor Sports	\$175.00/hour	\$180.00/hour	\$185.00/hour
Slice of Ice: Single Admission	\$17.50/hour	\$17.50/hour	\$18.00/hour
Winter Ice Rates (October 1 to March 31)			
Prime Time	\$209.00/hour	\$215.00/hour	\$220.00/hour
Non-prime Time	\$175.00/hour	\$180.00/hour	\$185.00/hour
Minor Sports (October 1 to April 30)	\$175.00/hour	\$180.00/hour	\$185.00/hour
Slice of Ice: Single Admission	\$17.50/hour	\$17.50/hour	\$18.00/hour
Arena Floor – No Ice Rentals			
Sports and Short Period Rentals	\$113.00/hour	\$116.00/hour	\$120.00/hour
Community Group	\$1039.60/day		
Private Full Day Rental	\$1457.70/day	\$1500.00/day	\$1545.00/day
Circus (no exotic animals)	\$5209.30/day		

PUBLIC SKATING	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
Public Skate: Single Admission			
Child (under 6 years)	No charge	No Charge	No Charge
Child (7 – 18 years)	\$3.50	\$3.50	\$3.50
Adult (19 – 54 years)	\$5.00	\$5.00	\$5.00
Senior (55 years+)	\$5.00	\$5.00	\$5.00
Family	\$11.50	\$12.00	\$12.50
Public Skate: Season Pass			
Child (7 – 18 years)	\$58.00	\$60.00	\$62.00
Adult (19 – 54 years)	\$70.00	\$72.00	\$75.00
Senior (55 years +)	\$60.00	\$62.00	\$64.00
Family	\$190.00	\$195.00	\$200.00
Sponsored Skate	\$452.00	\$465.56	\$480.25
ARENA SIGN RENTAL	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
Rink board Signs			
Protective Cover (1-time cost)	\$226.00	\$226.00	\$226.00
Advertisement	\$491.55/year	\$491.55/year	\$491.55/year
STRATFORD ROTARY COMPLEX & KIWANIS COMMUNITY CENTRE			
- General Rates			

Weekdays: Monday morning to Friday at 4:00 pm	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
Single Meeting Room - (KCC – Conference Room, E, F, C, D) (Rotary – Games), (Allman-Upper Lobby):			
Up to 8 hours	\$23.73 / hour	\$24.86 / hour	\$25.99 / hour
Beyond 8 Hours	\$189.84 / day	\$198.88 / day	\$207.92 / day
Double Meeting Room - (KCC – CD, GH) (Rotary – Mansbridge, Room 136):			
Up to 8 hours	\$29.38 / hour	\$30.51 / hour	\$31.64 / hour
Beyond 8 Hours	\$235.04 / day	\$244.08 / day	\$253.12 / day

Hall – (KCC – Auditorium), (Rotary - Tim Taylor Lounge):			
Up to 8 hours	\$59.89 / hour	\$62.15 / hour	\$63.28 / hour
Beyond 8 Hours	\$479.12 / day	\$497.20 / day	\$506.24 / day
Event Hall – (Rotary Complex)			
Single Hall	\$757.10 / day	\$779.70 / day	\$802.30 / day
Four Community Halls	\$2655.50 / day	\$2734.60 / day	\$2825.00 / day
Evenings/Weekends: Friday after 4:00 pm to Sunday	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
Single Meeting Room - (KCC – Conference Room, E, F, C, D) (Rotary – Games), (Allman-Upper Lobby):			
Up to 8 hours	\$38.42 / hour	\$39.55 / hour	\$40.68 / hour
Beyond 8 Hours	\$307.36 / day	\$316.40 / day	\$325.44 / day
Double Meeting Room - (KCC – CD, GH) (Rotary – Mansbridge, Room 136):			
Up to 8 hours	\$48.59 / hour	\$50.85 / hour	\$53.11 / hour
Beyond 8 Hours	\$388.72 / day	\$406.80 / day	\$424.88 / day
Hall – (KCC – Auditorium), (Rotary - Tim Taylor Lounge):			
Up to 8 hours	\$72.32 / hour	\$74.58 / hour	\$76.84 / hour
Beyond 8 Hours	\$578.56 / day	\$596.64 / day	\$614.72 / day
Event Hall – (Rotary Complex)			
Single Hall	\$971.80 / day	\$1000.05/day	\$1033.95/day
Four Community Halls	\$3220.50 / day	\$3316.55/day	\$3418.25/day
Amenities			
Kitchen – Rotary Hall	\$142.38 / day	\$146.90 / day	\$158.20 / day
Kitchen – KCC	\$103.96 / day	\$107.35 / day	\$110.74 / day
Kitchenette – KCC	\$63.28 / day	\$65.54 / day	\$67.80 / day
Audio Visual:			
Wireless Microphone	\$57.63 / day	\$59.89 / day	\$62.15 / day
Wired Microphone	\$22.04 / day	\$23.73 / day	\$24.86 / day
Portable TV / VCR / DVD Player	\$15.26 / day	\$15.82 / day	\$16.95 / day
Electrical Connections:			
110V 15 AMP connection	\$16.95 / day	\$18.08 / day	\$19.21 / day
110V 30 AMP connection (w panel)	\$31.64 /day	\$33.90 / day	\$35.03 /day
220V connection	\$138.99 / day	\$143.51 / day	\$146.09 / day
Data Connections:			
Wired Internet (per single connected unit)	\$41.81 / day	\$45.20 / day	\$46.33 / day
Installations:			
Stage - 4 section starter (16’ x 8’)	No Charge	No Charge	No Charge
Stage - additional sections	\$15.82 / day	\$16.95 / day	\$17.52 / day
Insulated floor to cover ice surface	\$1943.60 / day	\$2005.75 / day	\$2067.90 / day
Judges Platform			
4 section starter (16’ x 8’)	\$694.95 / day	\$717.55 / day	\$740.15 / day
additional sections (4’ x 8’)	\$72.32 / day	\$74.58 / day	\$76.84 / day
Bar Charges:			
Draft Fee	\$73.45 / day	\$75.71 / day	\$79.10 / day
Ice (Rotary only)	\$38.42 / day	\$39.55 / day	\$40.68 / day

STRATFORD AGRIPLEX FIELDHOUSE October 1 – April 30	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
Single Court (Basketball sized)	\$37.29 / hour	\$39.55 / hour	\$39.55 / hour
All 4 Courts for Tournament Use	\$802.30 / day	\$824.90 / day	\$847.50 / day

PARKS FIELDS	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
Short Period Rentals (All users)	\$57.63 / use	\$60.00 / use	\$62.00 / use
Minor Sports Rate	\$10.74 / part	\$11.30 / part	\$11.87 / part
Single Diamond for Tournament use	\$214.70 / day	\$225.00 / day	\$230.00 / day

BEACH VOLLEYBALL May 1 – September 30	2017	2018	2019
Single Court	\$16.95 / hour	\$16.95 / hour	\$16.95 / hour
All 4 Courts for Tournament Use	\$395.50 / day	\$395.50 / day	\$395.50 / day
LIONS POOL RATES	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
Public Swimming: Single Swim			
Children under 2 years	No Charge	No Charge	No Charge
Children (2 – 15 years)	\$3.50	\$3.50	\$3.50
Youth (16-18 years)	\$4.25	\$4.25	\$4.25
Seniors/Special Population (55 yrs+)	\$4.25	\$4.25	\$4.25
Adults (19-54 yrs)	\$5.25	\$5.25	\$5.25
Family (2 adults of same household & children under 19 yrs of age)	\$15.00	\$15.00	\$15.00
Day Pass:			
Children under 2 years	No Charge	No Charge	No Charge
Children (2 – 15 years)	\$5.00	\$5.00	\$5.00
Youth (16-18 years)	\$5.50	\$5.50	\$5.50
Seniors/Special Population (55 yrs+)	\$5.50	\$5.50	\$5.50
Adults (19-54 yrs)	\$8.00	\$8.00	\$8.00
Family (2 adults of same household & children under 19 yrs of age)	\$25.00	\$25.00	\$25.00
5-Visit Card:			
Children under 2 years	No Charge	No Charge	No Charge
Children (2 – 15 years)	\$14.00	\$14.00	\$14.00
Youth (16-18 years)	\$17.00	\$17.00	\$17.00
Seniors/Special Population (55 yrs+)	\$17.00	\$17.00	\$17.00
Adults (19-54 yrs)	\$21.00	\$21.00	\$21.00
Family (2 adults of same household & children under 19 yrs of age)	\$60.00	\$60.00	\$60.00

Season Pass: (Half price after Civic Holiday)			
Children under 2 years	No Charge	No Charge	No Charge
Children (2 – 15 years)	\$84.00	\$86.00	\$88.00
Youth (16-18 years)	\$95.00	\$98.00	\$100.00
Seniors/Special Population (55 yrs+)	\$95.00	\$98.00	\$100.00
Adults (19-54 yrs)	\$120.00	\$124.00	\$130.00
Family (2 adults of same household & children under 19 yrs of age)	\$246.00	\$253.00	\$260.00
Swim Lessons (Tax exempt):			
½ hour (2 week session)	\$74.00	\$76.00	\$78.00
¾ hour (2 week session)	\$82.00	\$85.00	\$88.00
1 hour (2 week session)	\$88.00	\$91.00	\$94.00
Bronze Medallion & Cross (book extra)	\$158.00		
Swim Team	\$135.00	\$140.00	\$145.00
Private Rentals:			
1 - 30 Swimmers	\$190.00 / hour	\$195.00 / hour	\$200.00 / hour
31 - 125 Swimmers	\$210.00 / hour	\$215.00 / hour	\$222.00 / hour
Sponsor & Swim:			
Sponsored Swim	\$165.00 / hour	\$170.00 / hour	\$175.00 / hour
Sponsored Free Swim	\$520.00 / hour	\$540.00 / hour	\$555.00 / hour

DAY CAMP (Tax Exempt)	2017	2018	2019
5-day Week	\$125.00	\$130.00	\$135.00
4-day Week	\$100.00	\$104.00	\$108.00
Single-day	\$27.00	\$28.00	\$30.00

DIGITAL ADVERTISING	2017 (includes tax)	2018 (includes tax)	2019 (includes tax)
8" Advertisement			
1 Month	\$135.60 / term	\$135.60 / term	\$140.12 / term
3 Months	\$386.46 / term	\$386.46 / term	\$397.76 / term
6 Months	\$772.92 / term	\$772.92 / term	\$796.65 / term
9 Months	\$1159.38 / term	\$1159.38 / term	\$1192.15 / term
12 Months	\$1545.84 / term	\$1545.84 / term	\$1593.30 / term
18" Advertisement			
1 Month	\$271.20 / term	\$271.20 / term	\$280.24 / term
3 Months	\$772.92 / term	\$772.92 / term	\$796.65 / term
6 Months	\$1545.84 / term	\$1545.84 / term	\$1593.30 / term
9 Months	\$2318.76 / term	\$2318.76 / term	\$2389.95 / term
12 Months	\$3091.68 / term	\$3091.68 / term	\$3186.60 / term
26" Advertisement			
1 Month	\$406.80 / term	\$406.80 / term	\$418.10 / term
3 Months	\$1159.38 / term	\$1159.38 / term	\$1192.15 / term
6 Months	\$2318.76 / term	\$2318.76 / term	\$2389.95 / term
9 Months	\$3478.14 / term	\$3478.14 / term	\$3582.10 / term
12 Months	\$4637.52 / term	\$4637.52 / term	\$4779.90 / term

NEW FEES**

Market Square Special Event Fee Schedule

1. Security Deposit

- a) All event organizers booking events in Market Square are required to pay a \$250.00 security deposit for rental of a portion of Market Square (excluding the parking area);
- b) All event organizers booking events for all of Market Square (excluding the parking area) are required to pay a \$500.00 security deposit;
- c) All event organizers booking events for all of Market Square including the Parking Area are required to pay a \$600.00 security deposit;
- d) The security deposit will be fully refunded to event organizers so long as Market Square is returned to the same condition that existed prior to the Special Event;
- e) The security deposit is payable the earlier of 10 business days from the approval of the Special Event or a minimum of 10 business days prior to the special event.

2. Daily Rental Fees

Special Events that charge admission fees that are held in Market Square will be charged the following base daily rental fees for the use of Market Square:

- a) \$100 + HST for rental of a portion of Market Square (excluding the parking area);
- b) \$300 + HST for rental of all of Market Square (excluding the parking area);
- c) \$500 + HST for rental of all of Market Square including the parking area;
- d) Registered non-profits and/or other approved charitable events will receive a 20% discount off of rental fees.

3. Supplementary Fees

Supplementary Fees will be charged for use of services or for removals as follows:

- a) Hydro Access Fee - \$15.00 per location per day;
- b) Water Access Fee - \$15.00 per day;
- c) Fees for after-hours washroom access (minimum 1 hour):

Rental Period	Hourly Rental Fee*
Monday to Friday between 4:30pm and 11:30 pm	\$18.23
Monday to Friday after 11:30pm	\$122.93
Saturday between 5:00pm and 11:30pm	\$40.60
Sunday between 4:00pm and 11:30pm	\$40.60
Saturday and Sunday after 11:30pm	\$122.93

*All rates subject to applicable tax.

THIS IS SCHEDULE “D” TO BY-LAW -2018

of The Corporation of the City of Stratford
passed this 2018.

To amend By-law 77-2013 as amended

CORPORATE SERVICES DEPARTMENT FEES AND CHARGES

Commissioning of Document	\$25.00 per document
Marriage Licence	\$125.00 per licence
Civil Marriage Ceremony	\$300.00 plus HST = \$339
Retail Business Holidays Act Exemption Application	Single Application - \$500.00 for 2017 and thereafter subject to annual CPI Increase Shopping Mall - \$600.00 for 2017 and thereafter subject to annual CPI Increase Group of 3 or more stores on same property - \$600.00 for 2017 and thereafter subject to annual CPI Increase
Bicycle Licences	\$4.00 (17 years and under) \$6.00 (18 years and older)
Tax Certificate	\$55.00 Proposed: \$60.00
Registration of Birth	\$25.00 per birth
Birth Confirmation Letter	\$20.00
Registration of Death	\$20.00 if issued at Clerk's Office \$40.00 if issued at Stratford Fire Department
Municipal Information Form:	\$35 per Form – current fee January 1, 2019 the \$35 fee increases to \$45.00 for any AGCO Form – Municipal Information Form, Special Occasion Permit, Municipal Designation as a Significant Event \$70 per Form for expedited service (*submitted to the AGCO by the City within 5 business days of receipt of complete application).
Parade Route and Street Event Application	No charge if the application is received more than three months prior to the event. \$150 for expedited service where the event is less than three months prior to receipt of the completed application; Veterans and Military parades, Canada Day and Santa Claus parades are exempt from paying the fee for Parade and Street Event applications.
Rental rate for meter hoods in the core area – there shall be a limit of two hoods (4 spaces) in any section of a block of a parking area at any one time	\$6.75 per day per single meter plus HST \$13.50 per day per double meter plus HST \$50.00 deposit \$10.00 administration fee
Municipal Lottery Licencing Fees: a) Raffles, where the total value of all prizes to be awarded does not exceed \$50,000.00; b) Bazaar Lotteries c) Break-open Ticket Lotteries where tickets are not sold in conjunction with another gaming event;	a) 3% of the total value of all prizes to be awarded; b) 3% of prizes for a bingo and 3% of prizes for a raffle and \$10.00 per wheel of fortune per day; c) 3% of total prizes per box (unit); d) \$100.00 per event;

d) Bingo Lotteries	e) The payment of the lottery licence fee remains at 3% however, the payment and timing of the fees may be spread out over the licence period.
e) Catch the Ace Lottery Events	

Table A.2 – For parking meters where the rate is \$1.00 per hour effective April 1, 2016

Currency Deposited	Time provided *Up to the maximum time that can be recorded thereon
\$1.00 – any coin combination	60 minutes
\$0.25 cent coin	15 minutes for each coin
\$0.10 cent coin	6 minutes for each coin
\$0.05 cent coin	3 minutes for each coin
\$2.00 coins	120 minutes

Table B.1 – Parking permits for municipal parking lots effective October 31, 2015

PARKING LOT	TIME PERIOD Up to a maximum of six months
York Street Parking Lot – 10 permits available, downtown residents only	\$100.66 + HST = \$113.75 per month
Erie Street Parking Lot – “ Lower” sections B and C – 24 permits available	\$100.66 + HST = \$113.75 per month
Rear of Stratford Jail / Rear of Perth County Court House – 1 Huron Street – 4 permits available	\$100.66 + HST = \$113.75 per month

Auditorium Rental Rates

Booking Fee (at time of Booking) \$75.00 plus 10% of estimated Rental Fee (non-refundable)

RENTAL PERIOD	CITY HALL AUDITORIUM	SHAKESPEARE ROOM (3 rd Floor) (Booked only in conjunction with Auditorium)
Monday to Friday between 8:30 a.m. and 11:30 p.m., *Holidays excluded	\$17.50 per hour (minimum 1 hour)	\$17.50 flat fee
After 11:30 p.m. Monday to Friday	\$118.00 per hour (minimum 1 hour)	\$32.00 per hour (minimum 1 hour)
Saturday and Sunday between 9:00 am and 11:30 pm	\$40.00 per hour (minimum 1 hour)	\$17.50 flat fee
*Holidays between 8:30 am and 11:30 pm	\$49.00 per hour (minimum 1 hour)	\$17.50 flat fee
After 11:30 pm	\$118.00 per hour (minimum 1 hour)	\$32.00 per hour (minimum 1 hour)
Wireless Internet Connection Fee	\$53.00 per day	\$53.00 per day

All rates are also subject to an annual Consumer Price Index increase as provided for in this By-law.

Registered charitable organizations receive a 20% discount of the booking fee and rental rates.

THIS IS SCHEDULE "G" TO BY-LAW -2018

of The Corporation of the City of Stratford
passed this 2018.

To amend By-law 77-2013 as amended

FIRE DEPARTMENT FEES AND CHARGES

SERVICE	FEE
Officer Incident Report	\$60
Property Records Search and Letter	\$75
Air Cylinder Refill, 30-45-60 minute capacity	\$10
Air Cylinder Refill, 300 cubic foot capacity	\$30
Nuisance/malicious responses	Most current MTO rates for attending incidents on provincial highways
Sprinkler/Standpipe, hose, fire pump and other testing	Most current MTO rates for attending incidents on provincial highways
Delete – this service fee is no longer required.	
Fire Alarm Technician Certification Examination and other proctoring	\$70 per hour with a minimum charge of two hours
Delete – this service fee is no longer required.	
Property Inspection and Letter	Residential - \$130 for first unit plus \$20 for each additional unit per building Commercial/Industrial - \$130 for first unit plus \$20 for each additional unit per building, plus \$20 for each 5,000 sq. ft. over 10,000 sq. ft.
Open fire inspection and permit as in By-law 5-2006 as amended	\$50
Annual fire inspection fee for inns and short-term accommodation in residential zones	\$130 plus \$20 per unit for each unit over one.
LLBO Special Occasion Permit/Inspection	\$60
Liquor Licence Application and Inspection	\$130
Fire extinguisher training	\$130 per session, maximum 12 persons; \$10 per each additional person up to a maximum of 20. \$5 for personal certificate if requested. Trainee is required to supply their own extinguisher.
Fire Department Assistance beyond Normal Requirements or Circumstances	\$85 per firefighter per hour. Equipment charges extra as per MTO rates.
Response to False Automatic Fire Alarm	Most current MTO rates for attending incidents on provincial highways
Failure to notify of system maintenance	Most current MTO rates for attending incidents on provincial highways (per each apparatus responding)
Nuisance/malicious false alarms	Most current MTO rates for attending incidents on provincial highways
Review of propane facility Risk and Safety Management Plans: a) Initial R&SMP review process for a new, existing or expanding propane facility b) Subsequent annual review for existing propane facilities	a) \$400 not including fees for third party or external review; b) \$200 not including fees for third party or external review.
Re-inspection for Fire Code Non-compliance and/or Deficiencies	\$130

HST applied where applicable.



Corporate Services Department

MANAGEMENT REPORT

Date: December 10, 2018
To: Finance and Labour Relations Committee
From: Michael Humble, Director of Corporate Services
Report#: FIN18-072
Attachments: Operating Variance Report as at 30th November 2018
Financial Statement as at 30th November 2018

Title: Operating Budget Variance Report as at 30th November 2018

Objective: To review financial performance and explain variances to budget on the Statement of Operations as of 30th November 2018.

Background: At the six month mark of 2018, staff were reporting a projected deficit of \$421,000, and having identified and acknowledged the deficit, were tasked with finding efficiencies and cost saving opportunities throughout the balance of 2018 to offset the deficit.

At the end of August, the deficit fell marginally around \$400,000, but remained stubbornly and systemically high due to a number of clearly emerging causal factors.

On 18th October, the CAO and Treasurer requested a limit on discretionary spending for the remainder of 2018.

Analysis:

The efforts of staff to recognize and address fiscal challenges in 2018 have been successful in moderating a persistent deficit as monitored throughout the year.

The systemic challenges that have consistently led to year end deficits in certain operations have been addressed in the draft 2019 budget.

Tax Supported Operations

The projected year end position is **zero**, or break-even to budget.

Efforts to curtail spending have been successful in reducing the deficit projection.

A late year surge in supplementary tax revenue notifications from MPAC due to strong development activity has also contributed to the improvement in our financial position.

The significant factors are as follows:

- Supplementary tax billings exceed budget by **\$480,000** due to greater than expected construction activity.
- Tax write-offs are currently under budget by **\$150,000**
- Investment income should be higher than budget by around **\$145,000** due to change in investment philosophy, investment advisors and rising rate environment.
- Street lighting hydro and maintenance costs under budget by **\$180,000**
- Recreation – loss of revenue from Tom Patterson Theatre, KCC and other room rental total approximately **\$400,000**.
- The method of calculating employee benefits in the 2018 and prior years' budgets has been understating the true cost. The impact for 2018 is anticipated to be in the region of **\$500,000**. Staff have undertaken corrective measures in the 2019 budget.
- Legal expenses are generally running high (157% of full year budget) throughout the Corporation due to the number and complexity of active projects and the comprehensive updating of a number of key corporate agreements. This suggests a year end deficit of around **\$135,000**.
- Anne Hathaway Day Care under revenue budget and over budget on expenses. **\$50,000**
- The early award of Community Grant to Stratford Perth Rotary Hospice (one year earlier than the expected flow of funds) means a deficit of **\$230,600**.
- Modest deficit in winter control costs due to harsher Winter / Spring 2018 weather conditions. **\$50,000**.
- Fire – payroll costs over budget due to budgeting calculation method for employee benefits. Vehicle repair and maintenance challenges have been communicated to Council, with funding from reserve approved. **\$325,000**

User Pay Operations

By definition, these operations close out to their own operating contingency or capital funding reserves without contribution from the general tax supported fund.

Cumulatively, these user pay funds are in a surplus position of approximately **\$1,200,000** at the present time. Expenses for Water, Sewer & Waste operations are all under budget (78% to 86%).

Attached are the Variance Report and detailed Statement of Operations for tax supported City services and user-pay operations as at 30th November 2018.

Financial Impact: Actions taken by staff during the course of 2018 to review discretionary spending have limited the deficit to manageable levels.

A deficit of \$150,000 is manageable within reserve balance resources available to Finance staff.

Corrective adjustments have been built into the 2019 draft budget to offer a sustainable budget for the City of Stratford based on achievable revenue targets and realistic expenditure projections.

Staff Recommendation: THAT the report of the Director of Corporate Services dated 10th December 2018, regarding the Operating Budget Variance Report as at 30th November 2018, be received for information.



Michael Humble, Director of Corporate Services



Rob Horne, Chief Administrative Officer

City of Stratford

Operating Variance Report As At 30th November 2018

Department	2018 Budget	30-Nov Results	% of Budget	Surplus / (Deficit) PROJECTED Variance At 31 Dec 2018	Explanation
<u>Mayor/Council/CAO Office</u>					
101 - Mayor's Office	87,744	80,403	91.6		
102 - Council Services	222,584	167,700	75.3	35,000	Trending under budget in many lines.
111 - CAO's Office	650,112	662,439	101.9		
<u>Human Resources</u>					
112 - Human Resources	598,524	525,804	87.9	24,000	Advertizing and training costs under budget
<u>Corporate Services</u>					
121 - City Clerk	494,100	639,211	129.4	(30,000)	Revenue under budget
131 - Financial Services	1,303,850	1,120,455	85.9	50,000	Part time employee off work. Costs are being contained to mitigate City's operating deficit projection.
134 - Information Technology	853,761	756,454	88.6	36,000	Business Analyst position vacant for estimated 5 months.
135 - Parking	(254,100)	(722,871)	284.5	0	Revenue appears to be ahead of budget by approx \$35,000. Reduction in contractors due to delay in securing third parking enforcement officer. Possible net surplus of \$190,000 is transferred to Parking Reserve at year end so zero variance impact to operating budget.
136 - Crossing Guards	220,404	156,154	70.8	30,000	Service contract under budget due to stabilization of system and less reliance on spares.
139 - General Financial Services	6,243,112	5,950,421	95.3	(10,000)	Investment income trending higher than prior year by \$145,000 but offset by 1. Insurance renewal \$42,000 higher than budgeted. 2. Legal costs trending over budget by \$60,000, 3. Borrowing interest fees as general bank account is depleted by unfunded capital expenditures prior to debt issue in December 2018.
810 - Requisitions from Others	8,515,434	7,293,053	85.6	49,000	Requisitions from Ambulance (\$27,872), Archives (\$8,893) County Roads (\$30,511) under budget. Annexation agreements for Perth East and Perth South over budget by \$18,114
820 - Other Municipal Services	203,166	89,235	43.9		
872 - Community Grants	567,225	764,159	134.7	(230,600)	Grant to Stratford Perth Rotary Hospice approved in 2018

City of Stratford

Operating Variance Report As At 30th November 2018

Department	2018 Budget	30-Nov Results	% of Budget	Surplus / (Deficit) PROJECTED Variance At 31 Dec 2018	Explanation
<u>Infrastructure & Development Services</u>					
141 - City Building Maintenance	721,859	629,136	87.2	20,000	Expenses under budget.
251 - Development Services	409,394	194,283	47.5		See breakdown below..
** Building Inspection				0	Building Inspection - both revenue and expenditures considerably over budget. A surplus of around \$165,000 would appear likely at this stage and funds transferred to Building Control Reserve.
** ByLaw Enforcement					
** Planning & Zoning				50,000	Planning & Zoning - Revenue already at 150% of estimated budget and expenses under budget.
310 - Engineering	924,895	1,573,018	170.1	(100,000)	Wightman costs will be reimbursed. FT benefit costs understated by approx \$18,000 in 2018.
320 - Roads	6,312,670	5,788,476	91.7	35,000	Winter control costs estimated to be over budget by around \$50,000. Streetlight electrical cost to be under budget by \$160,000
340 - Storm	567,757	522,135	92.0		
<u>Fire</u>					
211 - Fire	7,137,320	6,853,611	96.0	(325,000)	Employee benefit calculation understated actuals in 2018 and unbudgeted overtime payouts. Both issues need to be addressed in 2019 budget. Unexpected vehicle repairs have been reported to Council and fuel costs are over budget.
512 - Airport	173,862	243,192	139.9	(75,000)	Unforeseen tree trimming requirements.
<u>Community Services</u>					
711 - Parks	2,106,712	1,902,188	90.3	75,000	Higher revenue than budgeted. Reduced fall tree pruning program and did not do a fall tree planting. Reduced sports field maintenance.
721 - Recreation	2,724,832	2,961,020	108.7	(300,000)	Revenues difficult to guage due to delays in assigning clearing account, but appears to be under budget by \$400,000. Some savings in expenditures partially offset.
731 - Cemetery	233,993	210,702	90.0		
750 - Transit	1,576,770	1,798,351	114.1	(100,000)	Revenue under budget. Cost of fuel and vehicle maintenance over budget.
751 - Parallel Transit	408,729	350,558	85.8		

City of Stratford

Operating Variance Report As At 30th November 2018

Department	2018 Budget	30-Nov Results	% of Budget	Surplus / (Deficit) PROJECTED Variance At 31 Dec 2018	Explanation
<u>Social Services</u>					
611 - Social Services/Ontario Works	615,479	(101,810)	-16.5		
614 - Social Housing	0	1,590,635			
615 - Housing	1,970,692	(612,985)	-31.1	0	Perth and Stratford Housing Corporation is a separate corporate entity and utilizes a separate accounting software system. The significant lag in transferring data to the City's financial system is to be addressed by staff. Finance staff are advised that there is no variance evident.
616 - Child Care	330,137	404,152	122.4		
617 - Early Learning & Child Development	0	(3,536,934)			
613 - Anne Hathaway Day Care	(28,424)	96,587	-339.8	(50,000)	Revenue is trailing budget by \$50,000.
<u>Police</u>					
231 - Police	10,757,234	9,729,568	90.4	150,000	Payroll costs slightly under budget for this point in the year. Billing for 2 months service to SM and PS
<u>Library</u>					
411 - Library	2,278,002	2,133,022	93.6		
Total Tax Supported Expenses	58,927,829	50,211,522	85.2	(666,600)	

City of Stratford

Operating Variance Report As At 30th November 2018

Department	2018 Budget	30-Nov Results	% of Budget	Surplus / (Deficit) PROJECTED Variance At 31 Dec 2018	Explanation
TREASURY REVENUES					
Municipal Taxation	(56,677,079)	(56,677,076)	100.0	0	Taxation and PIL receipts on budget.
Payments In Lieu	(200,750)	(238,514)	118.8	37,000	New Landfill tax class is retained by City and not shared with Province.
Festival Hydro Dividends	(2,150,000)	(1,462,133)	68.0	0	Hydro dividend will be received as declared and budgeted.
Rebates and Write-offs	1,000,000	783,750	78.4	150,000	Rebates and writeoffs occur throughout the year but most activity in Q3 and Q4 as processed. No indication of any significant variance to budget.
Supps and Omits	(900,000)	(1,381,904)	153.5	480,000	Supps and Omits are delivered monthly from MPAC May - November. No indication yet of any significant variance to budget.
Total Treasury Revenues	(58,927,829)	(58,975,876)	100.1	667,000	
Tax Supported Surplus / (Deficit)	0	(8,764,354)		400	
USER PAY DEPARTMENTS					
330 - Sanitary	0	(3,952,523.15)		280,000	Expenses under budget.
350 - Water	0	(1,144,779.52)		650,000	Revenues over budget and expenses below budget.
360 - Waste	0	(795,488.06)		275,000	Revenues on track and expenses below budget
User Pay Surplus / (Deficit)	0	(5,892,791)		1,205,000	

City of Stratford
G-100 GENERAL REVENUES
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Reg Residential & Farm	1010	(\$41,342,809.00)	(\$41,183,386.17)	99.61%
Commercial & Industrial	1020	(15,334,270.00)	(15,493,689.60)	101.04%
Bill 79 Adjustments	1030		0.03	0.00%
Taxation - Area Openings	1042	(19,000.00)	(19,130.38)	100.69%
Taxation - Stratford General Ho	1050	(22,200.00)	(22,200.00)	100.00%
Taxation - University of Waterloo	1055	(15,000.00)	(15,600.00)	104.00%
Taxation - Perth County Jail	1060	(3,750.00)	(3,750.00)	100.00%
Taxation - Railways	1070	(5,800.00)	(5,892.78)	101.60%
Education Portion PIL	1080	(135,000.00)	(171,940.96)	127.36%
Festival Hydro Dividends/Intere	1710	(2,150,000.00)	(1,462,132.70)	68.01%
		<u>(59,027,829.00)</u>	<u>(58,377,722.56)</u>	<u>98.90%</u>
Expense				
Net (Revenue) Expense				
		<u>(59,027,829.00)</u>	<u>(58,377,722.56)</u>	<u>98.90%</u>

City of Stratford
G-101 MAYOR'S OFFICE
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Expense				
F.T. Salaries & Wages	2100	\$65,449.00	\$60,164.56	91.93%
F.T. Benefits	2500	2,945.00	2,607.74	88.55%
Office Supplies and Paper	3070	100.00	181.20	181.20%
Postage	3100	250.00	99.37	39.75%
Advertising	4010	2,500.00	1,471.21	58.85%
Conferences - Expenses	4036	7,300.00	5,736.84	78.59%
Telephone - Cell Phones	4120	2,800.00	1,970.80	70.39%
Travel/Mileage - excl Training	4150	2,000.00	2,628.84	131.44%
Special Initiatives	4160	4,000.00	4,649.15	116.23%
Office Equipment and Furnishing	9010	400.00	893.45	223.36%
		<u>87,744.00</u>	<u>80,403.16</u>	<u>91.63%</u>
Net (Revenue) Expense		<u>87,744.00</u>	<u>80,403.16</u>	<u>91.63%</u>

City of Stratford
G-102 CITY COUNCIL SERVICES
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Expense				
F.T. Salaries & Wages	2100	\$138,738.00	\$126,156.19	90.93%
F.T. Benefits	2500	3,996.00	(9,793.41)	(245.08%)
Materials	3050	1,000.00	97.67	9.77%
Office Supplies and Paper	3070	150.00		0.00%
Miscellaneous	3080	37,000.00	20,209.51	54.62%
Special Events-Blue Jays	3081	2,000.00	242.05	12.10%
Meeting Costs	3120	7,000.00	4,356.71	62.24%
Material - Specialized Projects	4001		50.00	0.00%
Conferences - Expenses	4036	16,000.00	10,631.75	66.45%
Memberships	4097	13,700.00	15,445.19	112.74%
Services - Other	4100	2,800.00	255.97	9.14%
Travel/Mileage - excl Training	4150	200.00	48.63	24.32%
		<u>222,584.00</u>	<u>167,700.26</u>	<u>75.34%</u>
Net (Revenue) Expense		<u>222,584.00</u>	<u>167,700.26</u>	<u>75.34%</u>

City of Stratford
G-111 CITY ADMINISTRATOR'S OFFICE
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Contribution From Reserves	1810	(\$50,000.00)		0.00%
		<u>(50,000.00)</u>		<u>0.00%</u>
Expense				
F.T. Salaries & Wages	2100	480,008.00	447,771.42	93.28%
F.T. Benefits	2500	133,534.00	132,926.91	99.55%
P.T. Benefits	2510		0.46	0.00%
Materials	3050	300.00		0.00%
Office Supplies and Paper	3070	1,800.00	997.63	55.42%
Miscellaneous	3080	1,800.00	1,767.28	98.18%
Photocopier Expense	3090	3,000.00	2,435.23	81.17%
Postage	3100	200.00	1.79	0.90%
Meeting Costs	3120	1,400.00	714.93	51.07%
Publications & Subscriptions	3130	270.00	501.98	185.92%
Conferences	4035	2,000.00	1,758.36	87.92%
Conferences - Expenses	4036	400.00	197.61	49.40%
Conferences - Registration	4037	2,500.00	2,138.03	85.52%
Conferences - Travel/Mileage	4038	2,000.00	1,817.26	90.86%
Consultants	4040	40,000.00	33,987.84	84.97%
Courier/Freight	4060	150.00	3.99	2.66%
Legal	4090	5,000.00	14,961.97	299.24%
Memberships	4097	3,500.00	4,682.77	133.79%
Services - Other	4100	1,500.00	1,424.11	94.94%
Telephone - Cell Phones	4120	3,800.00	3,028.25	79.69%
Internet	4125	900.00	135.08	15.01%
Training - Expenses	4142	4,200.00	108.62	2.59%
Travel/Mileage - excl Training	4150	750.00	67.54	9.01%
Transfer to Reserves	7810	10,000.00	10,000.00	100.00%
Office Equipment and Furnishing	9010	1,100.00	1,009.86	91.81%
		<u>700,112.00</u>	<u>662,438.92</u>	<u>94.62%</u>
Net (Revenue) Expense				
		<u>650,112.00</u>	<u>662,438.92</u>	<u>101.90%</u>

City of Stratford
G-112 PERSONNEL & HUMAN RESOURCES
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Expense				
F.T. Salaries & Wages	2100	\$394,225.00	\$294,257.94	74.64%
Part Time Salaries & Wages	2110		46,079.88	0.00%
F.T. Benefits	2500	92,639.00	92,191.87	99.52%
P.T. Benefits	2510		4,083.87	0.00%
Office Supplies and Paper	3070	2,500.00	1,469.74	58.79%
Photocopier Expense	3090	2,000.00	2,609.50	130.48%
Postage	3100	200.00	142.78	71.39%
Printing	3110	1,000.00	491.69	49.17%
Meeting Costs	3120	6,000.00	7,400.89	123.35%
Publications & Subscriptions	3130	1,200.00		0.00%
Advertising	4010	14,000.00	3,799.35	27.14%
Conferences	4035	4,300.00	940.91	21.88%
Conferences - Expenses	4036	1,200.00	379.41	31.62%
Conferences - Registration	4037	7,100.00	507.78	7.15%
Conferences - Travel/Mileage	4038	3,600.00	1,396.50	38.79%
Consultants	4040	21,000.00	18,577.93	88.47%
Legal	4090	10,000.00	29,322.48	293.22%
Memberships	4097	1,610.00	1,915.21	118.96%
Telephone - Cell Phones	4120	3,600.00	4,025.78	111.83%
Training	4140	12,500.00	8,802.24	70.42%
Training - Expenses	4142	17,850.00	6,808.65	38.14%
Office Equipment and Furnishing	9010	2,000.00	599.15	29.96%
		<u>598,524.00</u>	<u>525,803.55</u>	<u>87.85%</u>
Net (Revenue) Expense		<u>598,524.00</u>	<u>525,803.55</u>	<u>87.85%</u>

City of Stratford
G-121 CITY CLERK'S OFFICE
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
User Fees	1405	(\$22,000.00)	(\$13,002.35)	59.10%
Clerks - Miscellaneous	1434	(2,100.00)	(1,703.74)	81.13%
Clerk - Commissioning	1435	(3,900.00)	(3,925.00)	100.64%
Clerk - Freedom of Information	1437	(300.00)	(2,573.30)	857.77%
Clerk - Civil Ceremony	1438	(14,500.00)	(10,646.90)	73.43%
Clerk - Encroachment Fee	1439	(15,900.00)	(2,358.14)	14.83%
Clerk - Marriage Licence	1441	(31,000.00)	(26,500.00)	85.48%
Clerk - Lottery Licence	1442	(60,000.00)	(49,453.96)	82.42%
Clerk - Pet Licence	1443	(2,400.00)	(1,925.60)	80.23%
Clerk - Business Licences	1444	(20,000.00)	(28,049.33)	140.25%
Recoverables	1770	(4,500.00)		0.00%
Contribution From Reserves	1810	(170,000.00)	(279.84)	0.16%
		<u>(346,600.00)</u>	<u>(140,418.16)</u>	<u>40.51%</u>
Expense				
F.T. Salaries & Wages	2100	395,000.00	387,027.35	97.98%
Part Time Salaries & Wages	2110		23,866.68	0.00%
F.T. Benefits	2500	110,000.00	103,435.79	94.03%
P.T. Benefits	2510		6,541.50	0.00%
Honourarium	2550		10,520.00	0.00%
Materials	3050	184,000.00	76,537.53	41.60%
Office Supplies and Paper	3070	4,000.00	3,818.99	95.47%
Photocopier Expense	3090	6,500.00	6,252.15	96.19%
Postage	3100	3,600.00	3,664.52	101.79%
Printing	3110	1,700.00	684.84	40.28%
Publications & Subscriptions	3130	2,500.00	870.38	34.82%
Service Contracts	4020		2,250.00	0.00%
Conferences	4035	1,500.00		0.00%
Conferences - Expenses	4036	300.00		0.00%
Conferences - Registration	4037	1,500.00		0.00%
Conferences - Travel/Mileage	4038	700.00		0.00%
Consultants	4040		30,904.21	0.00%
Legal	4090	22,000.00	32,115.94	145.98%
Memberships	4097	2,200.00	606.49	27.57%
Services - Other	4100	11,000.00	4,043.80	36.76%
Telephone - Cell Phones	4120		738.65	0.00%
Town Crier	4130	30,000.00	26,257.19	87.52%
Training	4140	2,800.00	2,151.32	76.83%
Training - Mileage	4141	700.00		0.00%
Training - Expenses	4142	500.00	68.79	13.76%
Training - AODA	4144	3,000.00	2,840.40	94.68%
Travel/Mileage - excl Training	4150	900.00		0.00%
Bank, Collection and Credit Car	5010		(5.78)	0.00%
Transfer to Reserves	7810	54,000.00	54,000.00	100.00%
Office Equipment and Furnishing	9010	2,300.00	438.24	19.05%
		<u>840,700.00</u>	<u>779,628.98</u>	<u>92.74%</u>
Net (Revenue) Expense				
		<u>494,100.00</u>	<u>639,210.82</u>	<u>129.37%</u>

City of Stratford
G-131 TREASURER'S OFFICE
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Interest On AR	1360	(\$3,500.00)	(\$2,631.38)	75.18%
Tax Certificates	1380	(28,000.00)	(23,560.55)	84.14%
Donations	1570		(5,171.08)	0.00%
Recoverables	1770		(1.11)	0.00%
Contribution From Reserves	1810	(110,000.00)		0.00%
Interfunctional Transfers	1900	(163,000.00)	(162,914.00)	99.95%
		<u>(304,500.00)</u>	<u>(194,278.12)</u>	<u>63.80%</u>
Expense				
F.T. Salaries & Wages	2100	1,039,500.00	898,348.82	86.42%
Part Time Salaries & Wages	2110	32,000.00		0.00%
F.T. Benefits	2500	292,000.00	252,590.01	86.50%
P.T. Benefits	2510	10,000.00	5,631.36	56.31%
Payroll - EAP, WSIB	2700		145.00	0.00%
Materials	3050		4,550.71	0.00%
Office Supplies and Paper	3070	11,600.00	9,510.73	81.99%
Photocopier Expense	3090	4,350.00	3,423.49	78.70%
Postage	3100	32,500.00	24,851.01	76.46%
Meeting Costs	3120		50.88	0.00%
Publications & Subscriptions	3130	1,900.00	176.36	9.28%
Audit	4030	50,000.00		0.00%
Conferences	4035		330.04	0.00%
Conferences - Expenses	4036	1,500.00	1,518.68	101.25%
Conferences - Registration	4037	2,000.00		0.00%
Conferences - Travel/Mileage	4038		173.35	0.00%
Consultants	4040		3,514.81	0.00%
Courier/Freight	4060		30.99	0.00%
Legal	4090	2,500.00	9,506.76	380.27%
Maintenance Contracts	4095	32,500.00	16,098.12	49.53%
Memberships	4097	5,600.00	5,736.99	102.45%
Services - Other	4100	1,500.00	568.03	37.87%
Telephone - Basic	4110	65,000.00	69,912.21	107.56%
Telephone - Long Distance	4115	5,500.00	1,000.30	18.19%
Telephone - Cell Phones	4120		738.65	0.00%
Training	4140	15,000.00	5,382.89	35.89%
Training - Mileage	4141		97.25	0.00%
Training - Expenses	4142	500.00		0.00%
Travel/Mileage - excl Training	4150		166.84	0.00%
Bank, Collection and Credit Car	5010	400.00	597.48	149.37%
Office Equipment and Furnishing	9010	2,500.00	81.38	3.26%
		<u>1,608,350.00</u>	<u>1,314,733.14</u>	<u>81.74%</u>
Net (Revenue) Expense				
		<u>1,303,850.00</u>	<u>1,120,455.02</u>	<u>85.93%</u>

City of Stratford
G-134 INFORMATION TECHNOLOGY SERV
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
User Fees	1405		(\$496.98)	0.00%
Information Technology - IT Maintenance	1425	(4,819.00)	(4,819.32)	100.01%
Recoverables	1770	(21,000.00)	(7,700.00)	36.67%
Contribution From Reserves	1810	(57,000.00)		0.00%
Interfunctional Transfers	1900	(77,287.00)	(104,176.75)	134.79%
		<u>(160,106.00)</u>	<u>(117,193.05)</u>	<u>73.20%</u>
Expense				
F.T. Salaries & Wages	2100	234,500.00	190,673.57	81.31%
Part Time Salaries & Wages	2110	28,000.00	29,763.69	106.30%
F.T. Benefits	2500	63,600.00	53,509.55	84.13%
P.T. Benefits	2510	8,500.00	3,415.13	40.18%
Payroll - EAP, WSIB	2700		50.00	0.00%
Materials	3050	1,000.00		0.00%
Office Supplies and Paper	3070	550.00	311.65	56.66%
Photocopier Expense	3090		218.91	0.00%
Postage	3100	100.00		0.00%
Meeting Costs	3120	200.00		0.00%
Conferences	4035	1,500.00		0.00%
Conferences - Expenses	4036	1,000.00	497.99	49.80%
Conferences - Registration	4037	3,000.00	839.52	27.98%
Conferences - Travel/Mileage	4038	1,200.00	212.19	17.68%
Maintenance Contracts	4095	225,000.00	227,787.34	101.24%
Memberships	4097	1,000.00		0.00%
Services - Other	4100	275,000.00	214,951.34	78.16%
Telephone - Cell Phones	4120	1,977.00	(40,762.87)	(2061.85%)
Data Telecommunications	4122	63,240.00	54,996.87	86.97%
Internet	4125	16,000.00	11,325.89	70.79%
Training - Expenses	4142	3,500.00	396.86	11.34%
Transfer to Reserves	7810	85,000.00		0.00%
Transfer to Reserve Fund	7820		85,000.00	0.00%
Equipment Purchases	9030		40,459.23	0.00%
		<u>1,013,867.00</u>	<u>873,646.86</u>	<u>86.17%</u>
Net (Revenue) Expense				
		<u>853,761.00</u>	<u>756,453.81</u>	<u>88.60%</u>

City of Stratford
G-135 PARKING DIVISION
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Parking Revenue	1335	(\$900,000.00)	(\$897,435.62)	99.72%
Other Fines	1480	(170,000.00)	(158,783.24)	93.40%
		<u>(1,070,000.00)</u>	<u>(1,056,218.86)</u>	<u>98.71%</u>
Expense				
F.T. Salaries & Wages	2100	93,000.00	68,026.84	73.15%
Part Time Salaries & Wages	2110		52.28	0.00%
F.T. Benefits	2500	32,700.00	27,624.13	84.48%
P.T. Benefits	2510		8.36	0.00%
Hydro	3040	1,000.00	304.69	30.47%
Materials	3050	11,000.00	18,566.82	168.79%
Office Supplies and Paper	3070	5,500.00	6,060.66	110.19%
Photocopier Expense	3090	1,000.00		0.00%
Postage	3100	3,000.00	2,884.24	96.14%
Advertising	4010		1,190.59	0.00%
Consultants	4040	10,000.00	915.84	9.16%
Contractors	4050	167,280.00	115,323.34	68.94%
Legal	4090	10,000.00	1,988.09	19.88%
Maintenance Contracts	4095	50,000.00	30,485.69	60.97%
Services - Other	4100	5,000.00	13,941.89	278.84%
Telephone - Cell Phones	4120	2,000.00	2,951.40	147.57%
Bank, Collection and Credit Car	5010	2,000.00	3,265.48	163.27%
Rental of Bldg, Machinery & Equ	5040	30,000.00	30,000.00	100.00%
Transfer to Reserve Fund	7820	302,420.00		0.00%
City Owned Rental Expense	7850	5,000.00	9,757.87	195.16%
Interfunctional Transfers	7900	85,000.00		0.00%
		<u>815,900.00</u>	<u>333,348.21</u>	<u>40.86%</u>
Net (Revenue) Expense				
		<u>(254,100.00)</u>	<u>(722,870.65)</u>	<u>284.48%</u>

City of Stratford
G-136 CROSSING GUARD DIVISION
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Expense				
Payroll - EAP, WSIB	2700	\$500.00		0.00%
Materials	3050	1,000.00	819.65	81.97%
Contractors	4050	206,404.00	155,082.51	75.14%
Services - Other	4100	10,500.00		0.00%
Equipment Purchases	9030	2,000.00	252.01	12.60%
		<u>220,404.00</u>	<u>156,154.17</u>	<u>70.85%</u>
Net (Revenue) Expense		<u>220,404.00</u>	<u>156,154.17</u>	<u>70.85%</u>

City of Stratford
G-139 GENERAL FINANCIAL SERVICES
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Supplementaries	1045	(\$900,000.00)	(\$1,381,903.59)	153.54%
Ontario Grants	1130		(582,694.00)	0.00%
POA Revenue	1250	(170,366.00)	(6,992.00)	4.10%
Penalties and Interest on Taxes	1510	(460,000.00)	(428,639.29)	93.18%
Investment and Interest Income	1560	(95,000.00)	(220,460.15)	232.06%
Donations	1570	(20,000.00)	(35,220.00)	176.10%
LAND SALES	1750		(4,495,703.00)	0.00%
Recoverables	1770	(37,000.00)	(24,065.49)	65.04%
Contribution From Reserves	1810	(3,069,440.00)	(19,807,267.51)	645.31%
Contribution From Reserve Funds	1820		(51,927.62)	0.00%
Interfunctional Transfers	1900	(108,000.00)		0.00%
		<u>(4,859,806.00)</u>	<u>(27,034,872.65)</u>	<u>556.30%</u>
Expense				
Payroll - EAP, WSIB	2700	75,000.00		0.00%
Postage	3100		10.06	0.00%
Consultants	4040		7,662.53	0.00%
Contractors	4050		10,200.92	0.00%
Insurance Premiums	4080	740,000.00	782,586.20	105.75%
Insurance Claims - Adjuster Fees	4081	10,000.00	4,183.00	41.83%
Insurance Claims	4085	150,000.00	109,531.51	73.02%
Legal	4090	10,000.00	71,115.52	711.16%
Services - Other	4100	15,000.00	13,745.25	91.64%
Bank, Collection and Credit Car	5010	17,000.00	63,614.80	374.20%
Interest on Long-term Debt	5030	2,319,572.00	1,585,183.41	68.34%
Principal Repayment LTD	5035	6,316,346.00	4,116,556.47	65.17%
Tax Write Off	5050	1,000,000.00	783,750.41	78.38%
Transfer to Reserves	7810	550,000.00	201,927.62	36.71%
Transfer to Reserve Fund	7820		24,637,072.76	0.00%
		<u>11,202,918.00</u>	<u>32,387,140.46</u>	<u>289.10%</u>
Net (Revenue) Expense				
		<u>6,343,112.00</u>	<u>5,352,267.81</u>	<u>84.38%</u>

City of Stratford
G-810 REQUISITIONS FROM OTHERS
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Expense				
F.T. Salaries & Wages	2100		\$9,056.16	0.00%
F.T. Benefits	2500		2,422.15	0.00%
Grants to Charities and Other O	6010	8,112,094.00	6,830,415.41	84.20%
MPAC	6030	403,340.00	403,340.48	100.00%
Interfunctional Transfers	7900		47,819.00	0.00%
		<u>8,515,434.00</u>	<u>7,293,053.20</u>	<u>85.65%</u>
Net (Revenue) Expense		<u>8,515,434.00</u>	<u>7,293,053.20</u>	<u>85.65%</u>

City of Stratford
G-820 OTHER MUN SERVICES/PROGRAMS
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
User Fees	1405		(\$3,850.00)	0.00%
Donations	1570	(2,000.00)	(250.00)	12.50%
Miscellaneous Grant Revenue	1775		(539.39)	0.00%
Contribution From Reserves	1810		(17,524.06)	0.00%
		<u>(2,000.00)</u>	<u>(22,163.45)</u>	<u>1108.17%</u>
Expense				
Part Time Salaries & Wages	2110	67,584.00	29,448.50	43.57%
F.T. Benefits	2500		288.74	0.00%
P.T. Benefits	2510	12,341.00	2,556.38	20.71%
Office Supplies and Paper	3070	3,000.00		0.00%
Consultants	4040		2,035.20	0.00%
Services - Other	4100	119,241.00	77,069.40	64.63%
Town Crier	4130	3,000.00		0.00%
		<u>205,166.00</u>	<u>111,398.22</u>	<u>54.30%</u>
Net (Revenue) Expense		<u>203,166.00</u>	<u>89,234.77</u>	<u>43.92%</u>

City of Stratford
G-872 GENERAL GRANTS
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Contribution From Reserves	1810	(\$10,000.00)		0.00%
Contribution From Reserve Funds	1820		(10,000.00)	0.00%
		<u>(10,000.00)</u>	<u>(10,000.00)</u>	<u>100.00%</u>
Expense				
Grants to Charities and Other O	6010	<u>563,225.00</u>	<u>774,158.63</u>	<u>137.45%</u>
		<u>563,225.00</u>	<u>774,158.63</u>	<u>137.45%</u>
Net (Revenue) Expense				
		<u><u>553,225.00</u></u>	<u><u>764,158.63</u></u>	<u><u>138.13%</u></u>

City of Stratford
G-141 CITY BLDG/PROP OPERATION/MAIN
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Rentals and Leases	1470	(\$370,819.00)	(\$311,509.56)	84.01%
Sale of Assets for Current Oper	1760		(54.91)	0.00%
Interfunctional Transfers	1900	(298,130.00)	(248,920.25)	83.49%
		<u>(668,949.00)</u>	<u>(560,484.72)</u>	<u>83.79%</u>
Expense				
F.T. Salaries & Wages	2100	347,155.00	316,523.52	91.18%
Part Time Salaries & Wages	2110	47,500.00	44,856.00	94.43%
F.T. Benefits	2500	98,563.00	83,601.63	84.82%
P.T. Benefits	2510	6,500.00	6,649.09	102.29%
Heat	3030	36,795.00	23,832.07	64.77%
Hydro	3040	181,820.00	158,777.19	87.33%
Water / Sewage	3045	11,014.00	11,384.64	103.37%
Materials	3050	29,223.00	25,336.87	86.70%
Uniforms	3170		1,087.31	0.00%
Vehicle - Fuel	3180		57.21	0.00%
Vehicle - Repairs & Expenses	3190		1,067.20	0.00%
Legal	4090		1,343.23	0.00%
Services - Other	4100	242,392.00	194,466.87	80.23%
Snow Removal	4105	10,416.00	8,861.78	85.08%
Telephone - Cell Phones	4120	2,100.00	2,432.65	115.84%
Training - Expenses	4142	2,270.00	456.90	20.13%
Transfer to Reserves	7810	210,000.00		0.00%
Transfer to Reserve Fund	7820		140,000.00	0.00%
City Owned Rental Expense	7850		542.35	0.00%
Office Equipment and Furnishing	9010		5,010.27	0.00%
Equipment Purchases	9030	5,060.00	3,334.19	65.89%
		<u>1,230,808.00</u>	<u>1,029,620.97</u>	<u>83.65%</u>
Net (Revenue) Expense				
		<u>561,859.00</u>	<u>469,136.25</u>	<u>83.50%</u>

City of Stratford
G-251 BUILDING & PLANNING DEPARTMENT
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Letters of Conformity Fees	1325	(\$8,000.00)	(\$11,233.75)	140.42%
Site Plan Agreement Revenue	1375	(39,500.00)	(48,399.00)	122.53%
User Fees	1405	(72,290.00)	(84,361.96)	116.70%
Zoning Application Fees	1420	(17,100.00)	(24,341.00)	142.35%
Zoning Bylaw Fees	1430	(2,500.00)	(479.00)	19.16%
Licenses and Permits	1440	(561,632.00)	(911,145.98)	162.23%
Bed & Breakfast Licences	1445	(30,000.00)	(32,197.00)	107.32%
Official Plan Amendments	1447	(4,600.00)	(4,780.00)	103.91%
Sales	1610	(200.00)		0.00%
Contribution From Reserves	1810		(8,400.00)	0.00%
Contribution From Reserve Funds	1820		(31,174.17)	0.00%
Interfunctional Transfers	1900	(50,360.00)		0.00%
		<u>(786,182.00)</u>	<u>(1,156,511.86)</u>	<u>147.10%</u>
Expense				
F.T. Salaries & Wages	2100	725,679.00	785,453.68	108.24%
Part Time Salaries & Wages	2110	55,055.00	51,350.98	93.27%
F.T. Benefits	2500	200,252.00	190,113.41	94.94%
P.T. Benefits	2510	13,786.00	12,370.36	89.73%
Payroll - EAP, WSIB	2700		25.00	0.00%
Materials	3050	10,226.00	11,999.83	117.35%
Photocopier Expense	3090	4,565.00	3,715.31	81.39%
Postage	3100	4,779.00	3,713.43	77.70%
Vehicle - Fuel	3180	2,754.00	2,050.15	74.44%
Vehicle - Repairs & Expenses	3190	4,366.00	1,091.09	24.99%
Consultants	4040	20,404.00	43,812.17	214.72%
Contractors	4050	5,386.00	10,737.67	199.36%
Legal	4090	81,071.00	77,791.71	95.96%
Memberships	4097	4,726.00	4,692.61	99.29%
Services - Other	4100	5,614.00	69,481.73	1237.65%
Telephone - Cell Phones	4120	5,615.00	4,790.50	85.32%
Training	4140	13,774.00	19,339.58	140.41%
Bank, Collection and Credit Car	5010	2,381.00	3,548.37	149.03%
Transfer to Reserves	7810	15,143.00	10,000.00	66.04%
Transfer to Reserve Fund	7820		165,143.00	0.00%
Interfunctional Transfers	7900	20,000.00	8,400.00	42.00%
Vehicle Purchases	9020		31,174.17	0.00%
		<u>1,195,576.00</u>	<u>1,510,794.75</u>	<u>126.37%</u>
Net (Revenue) Expense				
		<u>409,394.00</u>	<u>354,282.89</u>	<u>86.54%</u>

City of Stratford
G-310 ENGINEERING
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Interest On AR	1360	(\$20,500.00)	(\$21,022.16)	102.55%
Application Review Revenue	1365	(2,200.00)	(4,000.00)	181.82%
Sales	1610	(1,000.00)	(172.68)	17.27%
Recoverables	1770	(475,100.00)	(4,633.49)	0.98%
City Own Rental Revenue	1850	(17,000.00)	(18,435.04)	108.44%
Interfunctional Transfers	1900	(176,000.00)		0.00%
		<u>(691,800.00)</u>	<u>(48,263.37)</u>	<u>6.98%</u>
Expense				
F.T. Salaries & Wages	2100	1,171,200.00	1,037,256.28	88.56%
Part Time Salaries & Wages	2110	18,000.00	100,222.28	556.79%
F.T. Benefits	2500	305,555.00	290,193.29	94.97%
P.T. Benefits	2510	2,550.00	8,864.63	347.63%
Payroll - EAP, WSIB	2700		50.00	0.00%
Clothing	3010	2,100.00	1,136.30	54.11%
Materials	3050	3,700.00	7,099.29	191.87%
Office Supplies and Paper	3070	3,000.00	1,926.02	64.20%
Photocopier Expense	3090	7,000.00	4,195.81	59.94%
Postage	3100	300.00	118.76	39.59%
Printing	3110	700.00	1,182.49	168.93%
Meeting Costs	3120	400.00	43.92	10.98%
Publications & Subscriptions	3130	300.00	55.46	18.49%
Vehicle - Fuel	3180	9,000.00	9,214.65	102.39%
Vehicle - Repairs & Expenses	3190	8,000.00	5,286.98	66.09%
Consultants	4040	5,000.00	2,238.72	44.77%
Courier/Freight	4060	150.00	52.70	35.13%
Legal	4090	7,500.00		0.00%
Memberships	4097	4,500.00	3,924.29	87.21%
Services - Other	4100	6,500.00	10,876.53	167.33%
Telephone - Cell Phones	4120	5,000.00	6,827.15	136.54%
Training - Expenses	4142	26,000.00	13,303.80	51.17%
Travel/Mileage - excl Training	4150	400.00	543.47	135.87%
Bank, Collection and Credit Car	5010	600.00	719.37	119.90%
Transfer to Reserves	7810	16,240.00		0.00%
Transfer to Reserve Fund	7820		1,015.00	0.00%
City Owned Rental Expense	7850	9,000.00	8,613.09	95.70%
Office Equipment and Furnishing	9010	3,000.00	2,242.29	74.74%
Small Tools & Equipment	9040	1,000.00	4,039.29	403.93%
		<u>1,616,695.00</u>	<u>1,521,241.86</u>	<u>94.10%</u>
Net (Revenue) Expense				
		<u>924,895.00</u>	<u>1,472,978.49</u>	<u>159.26%</u>

City of Stratford
G-315 - FLEET
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue		<u> </u>	<u> </u>	<u> </u>
		<u> </u>	<u> </u>	<u> </u>
Expense				
F.T. Salaries & Wages	2100		\$77,575.47	0.00%
F.T. Benefits	2500		22,211.55	0.00%
Photocopier Expense	3090	<u> </u>	252.19	0.00%
		<u> </u>	<u>100,039.21</u>	<u>0.00%</u>
Net (Revenue) Expense		<u> </u>	<u>100,039.21</u>	<u>0.00%</u>

City of Stratford
G-320 ROAD
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Ontario Grants	1130		(\$5,342.40)	0.00%
User Fees	1405	(1,500.00)	(9,006.63)	600.44%
Sale of Assets for Current Oper	1760	(500.00)	(2,532.13)	506.43%
Gain on Disposal of Assets	1765	(4,000.00)	(2,587.23)	64.68%
Recoverables	1770	(22,500.00)	(67,123.09)	298.32%
City Own Rental Revenue	1850	(600,000.00)	(489,274.55)	81.55%
Interfunctional Transfers	1900	(50,750.00)		0.00%
		<u>(679,250.00)</u>	<u>(575,866.03)</u>	<u>84.78%</u>
Expense				
F.T. Salaries & Wages	2100	1,265,630.00	1,287,847.84	101.76%
Part Time Salaries & Wages	2110		18,365.13	0.00%
F.T. Benefits	2500	379,440.00	406,854.92	107.23%
P.T. Benefits	2510		4,268.20	0.00%
Payroll - EAP, WSIB	2700		1,284.62	0.00%
Clothing	3010	28,000.00	21,707.02	77.53%
Heat	3030	15,500.00	9,114.33	58.80%
Hydro	3040	395,500.00	190,448.89	48.15%
Water / Sewage	3045	2,800.00	2,322.43	82.94%
Materials	3050	345,000.00	344,119.19	99.74%
Office Supplies and Paper	3070	1,100.00	1,137.82	103.44%
Photocopier Expense	3090	3,200.00	2,669.17	83.41%
Printing	3110	100.00		0.00%
Meeting Costs	3120	500.00	183.96	36.79%
R & M - Buildings & Equipment (	3140	23,500.00	17,381.97	73.97%
Vehicle - Fuel	3180	111,000.00	117,191.99	105.58%
Vehicle - Repairs & Expenses	3190	303,500.00	209,722.25	69.10%
Advertising	4010	250.00		0.00%
Contractors	4050	360,800.00	396,203.49	109.81%
Courier/Freight	4060	100.00		0.00%
Memberships	4097	800.00	748.48	93.56%
Services - Other	4100	327,600.00	240,906.72	73.54%
Tree Trimming & Removal	4108	42,000.00	51,858.16	123.47%
Telephone - Basic	4110	6,600.00	1,386.62	21.01%
Telephone - Cell Phones	4120	4,500.00	4,670.03	103.78%
Training - Expenses	4142	11,000.00	10,490.05	95.36%
Transfer to Reserves	7810	2,030,000.00	15,000.00	0.74%
Transfer to Reserve Fund	7820		2,538,000.00	0.00%
City Owned Rental Expense	7850	455,500.00	435,865.58	95.69%
Interfunctional Transfers	7900		445.00	0.00%
Office Equipment and Furnishing	9010	1,500.00		0.00%
Small Tools & Equipment	9040	18,500.00	19,035.25	102.89%
		<u>6,133,920.00</u>	<u>6,349,229.11</u>	<u>103.51%</u>
Net (Revenue) Expense				
		<u>5,454,670.00</u>	<u>5,773,363.08</u>	<u>105.84%</u>

City of Stratford
G-340 STORM
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Recoverables	1770	(\$36,000.00)	(\$5,407.71)	15.02%
		<u>(36,000.00)</u>	<u>(5,407.71)</u>	<u>15.02%</u>
Expense				
F.T. Salaries & Wages	2100	121,705.00	51,849.21	42.60%
F.T. Benefits	2500	33,947.00	14,517.99	42.77%
Hydro	3040	3,000.00	1,872.00	62.40%
Materials	3050	29,505.00	17,233.48	58.41%
Vehicle - Fuel	3180	400.00		0.00%
Vehicle - Repairs & Expenses	3190	500.00		0.00%
Consultants	4040		22,153.17	0.00%
Contractors	4050	2,500.00	71,072.81	2842.91%
Services - Other	4100	65,000.00	15,299.44	23.54%
Transfer to Reserve Fund	7820		308,000.00	0.00%
City Owned Rental Expense	7850	39,000.00	25,544.94	65.50%
Small Tools & Equipment	9040	200.00		0.00%
		<u>295,757.00</u>	<u>527,543.04</u>	<u>178.37%</u>
Net (Revenue) Expense				
		<u>259,757.00</u>	<u>522,135.33</u>	<u>201.01%</u>

City of Stratford
G-211 FIRE DEPARTMENT
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
User Fees	1405	(\$133,670.00)	(\$137,724.96)	103.03%
Gain on Disposal of Assets	1765		(21,845.03)	0.00%
Recoverables	1770	<u>(1,300.00)</u>	<u>(7,317.21)</u>	<u>562.86%</u>
		<u>(134,970.00)</u>	<u>(166,887.20)</u>	<u>123.65%</u>
Expense				
F.T. Salaries & Wages	2100	5,376,975.00	5,008,439.26	93.15%
F.T. Benefits	2500	1,406,015.00	1,377,220.99	97.95%
Clothing	3010	40,000.00	39,353.89	98.38%
Heat	3030	8,000.00	5,302.35	66.28%
Hydro	3040	14,000.00	8,148.97	58.21%
Water / Sewage	3045	2,000.00	1,287.65	64.38%
Materials	3050	48,500.00	68,947.90	142.16%
Materials - Emergency Management	3052	5,000.00	2,430.59	48.61%
Photocopier Expense	3090	3,000.00	4,783.31	159.44%
Postage	3100	500.00	144.94	28.99%
Vehicle - Fuel	3180	16,000.00	22,727.83	142.05%
Advertising	4010	1,700.00	2,466.65	145.10%
Legal	4090	5,000.00	1,289.80	25.80%
Maintenance Contracts	4095	3,500.00	9,407.78	268.79%
Memberships	4097	2,000.00	1,739.56	86.98%
Services - Other	4100	37,600.00	164,351.06	437.10%
Telephone - Basic	4110	16,000.00	11,468.49	71.68%
Telephone - Cell Phones	4120	3,000.00	4,431.90	147.73%
Training - Expenses	4142	37,000.00	18,547.08	50.13%
Bank, Collection and Credit Car	5010	500.00	30.00	6.00%
Transfer to Reserves	7810	208,000.00		0.00%
Transfer to Reserve Fund	7820		230,000.00	0.00%
Office Equipment and Furnishing	9010	1,000.00		0.00%
Vehicle Purchases	9020		20,408.06	0.00%
Equipment Purchases	9030	<u>15,000.00</u>	<u>17,570.08</u>	<u>117.13%</u>
		<u>7,250,290.00</u>	<u>7,020,498.14</u>	<u>96.83%</u>
Net (Revenue) Expense				
		<u>7,115,320.00</u>	<u>6,853,610.94</u>	<u>96.32%</u>

City of Stratford
G-512 STRATFORD MUNICIPAL AIRPORT
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Parking Revenue	1335	(\$16,320.00)		0.00%
User Fees	1405	(2,200.00)	(1,450.00)	65.91%
Farm Land Lease Revenue	1450	(12,000.00)	(19,624.78)	163.54%
Rentals and Leases	1470	(43,286.00)	(35,254.57)	81.45%
Sales	1610	(173,100.00)	(193,752.62)	111.93%
		<u>(246,906.00)</u>	<u>(250,081.97)</u>	<u>101.29%</u>
Expense				
Goods Purchased for Resale	3020	134,128.00	155,964.63	116.28%
Heat	3030	7,000.00	3,563.81	50.91%
Hydro	3040	15,000.00	10,942.77	72.95%
Materials	3050	23,740.00	4,868.01	20.51%
Postage	3100	100.00	60.36	60.36%
Vehicle - Fuel	3180	2,000.00	1,547.71	77.39%
Vehicle - Repairs & Expenses	3190	2,000.00		0.00%
Unused	3616		269.08	0.00%
Advertising	4010	1,000.00		0.00%
Insurance Premiums	4080	4,500.00	4,422.60	98.28%
Legal	4090		2,788.21	0.00%
Memberships	4097	1,500.00	1,716.00	114.40%
Services - Other	4100	101,500.00	186,721.96	183.96%
Snow Removal	4105	10,500.00	3,257.00	31.02%
Telephone - Basic	4110	1,800.00	1,151.43	63.97%
Transfer to Reserves	7810	116,000.00		0.00%
Transfer to Reserve Fund	7820		116,000.00	0.00%
		<u>420,768.00</u>	<u>493,273.57</u>	<u>117.23%</u>
Net (Revenue) Expense				
		<u>173,862.00</u>	<u>243,191.60</u>	<u>139.88%</u>

City of Stratford
G-711 PARKS DIVISION
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
User Fees	1405		(\$28,166.00)	0.00%
Rentals and Leases	1470	(140,000.00)	(128,488.60)	91.78%
Donations	1570	(13,000.00)	(30,108.95)	231.61%
Gain on Disposal of Assets	1765		(6,097.21)	0.00%
Recoverables	1770	(100,000.00)	(104,700.20)	104.70%
		<u>(253,000.00)</u>	<u>(297,560.96)</u>	<u>117.61%</u>
Expense				
F.T. Salaries & Wages	2100	687,900.00	666,564.25	96.90%
Part Time Salaries & Wages	2110	300,000.00	295,097.07	98.37%
F.T. Benefits	2500	192,612.00	191,222.30	99.28%
P.T. Benefits	2510	30,000.00	28,058.72	93.53%
Payroll - EAP, WSIB	2700		65.00	0.00%
Clothing	3010	2,000.00	2,519.14	125.96%
Heat	3030	7,000.00	5,083.23	72.62%
Hydro	3040	35,000.00	22,514.96	64.33%
Water / Sewage	3045	23,000.00	20,604.10	89.58%
Materials	3050	75,000.00	194,963.26	259.95%
Photocopier Expense	3090	2,000.00	1,792.54	89.63%
Postage	3100	1,200.00	153.00	12.75%
R & M - Buildings & Equipment (	3140	4,000.00	11,412.09	285.30%
Vehicle - Fuel	3180	30,000.00	26,803.10	89.34%
Vehicle - Repairs & Expenses	3190	20,000.00	30,901.83	154.51%
Conferences	4035		442.10	0.00%
Conferences - Expenses	4036		541.67	0.00%
Conferences - Registration	4037		87.02	0.00%
Conferences - Travel/Mileage	4038		267.79	0.00%
Consultants	4040		1,628.16	0.00%
Swan Care	4045		1,053.03	0.00%
Contractors	4050		5,512.84	0.00%
Legal	4090		1,495.87	0.00%
Maintenance Contracts	4095	345,000.00	277,260.74	80.37%
Memberships	4097		770.46	0.00%
Services - Other	4100	210,000.00	22,074.60	10.51%
Lawn Maintenance	4106	235,000.00	211,342.53	89.93%
Building Maintenance	4107		715.87	0.00%
Telephone - Basic	4110	5,000.00	2,198.83	43.98%
Telephone - Cell Phones	4120	3,000.00	4,809.16	160.31%
Training	4140	8,000.00	14,316.71	178.96%
Training - Expenses	4142		50.88	0.00%
Facility Improvements	4155	25,000.00	27,093.86	108.38%
Transfer to Reserves	7810	64,000.00		0.00%
Transfer to Reserve Fund	7820		130,332.60	0.00%
		<u>2,304,712.00</u>	<u>2,199,749.31</u>	<u>95.45%</u>
Net (Revenue) Expense				
		<u>2,051,712.00</u>	<u>1,902,188.35</u>	<u>92.71%</u>

City of Stratford
G-721 RECREATION DIVISION
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Ontario Grants	1130	(\$54,200.00)	(\$48,501.63)	89.49%
Advertising Revenue	1330	(25,000.00)	(12,836.76)	51.35%
Revenue - Recreation Programs	1350	(295,000.00)	(266,554.72)	90.36%
Revenue - Online Recreation Programs	1355		14,864.59	0.00%
Recreation Facilities Rental Income	1460	(1,897,260.00)	(1,229,985.56)	64.83%
Donations	1570		(9,556.18)	0.00%
Sale of Assets for Current Oper	1760		(517.26)	0.00%
Recoverables	1770		(1,550.00)	0.00%
		<u>(2,271,460.00)</u>	<u>(1,554,637.52)</u>	<u>68.44%</u>
Expense				
F.T. Salaries & Wages	2100	1,355,416.00	1,252,535.36	92.41%
Part Time Salaries & Wages	2110	580,631.00	672,364.51	115.80%
F.T. Benefits	2500	352,985.00	326,315.59	92.44%
P.T. Benefits	2510	70,000.00	65,034.07	92.91%
Payroll - EAP, WSIB	2700		25.00	0.00%
Clothing	3010	10,500.00	17,674.20	168.33%
Heat	3030	162,800.00	98,903.73	60.75%
Hydro	3040	778,400.00	480,077.73	61.67%
Water / Sewage	3045	115,600.00	101,916.70	88.16%
Materials	3050	12,500.00	87,158.05	697.26%
Office Supplies and Paper	3070		2,933.04	0.00%
Golf Tournament	3082		565.10	0.00%
Photocopier Expense	3090	4,000.00	2,243.69	56.09%
Postage	3100		45.02	0.00%
Meeting Costs	3120		1,160.36	0.00%
R & M - Buildings & Equipment (	3140		9,870.97	0.00%
Vehicle - Fuel	3180	25,000.00	22,333.98	89.34%
Vehicle - Repairs & Expenses	3190	5,000.00	11,398.48	227.97%
Advertising	4010	25,000.00	17,229.63	68.92%
Consultants	4040	25,000.00	18,483.25	73.93%
Contractors	4050		79,031.61	0.00%
Legal	4090		7,805.71	0.00%
Maintenance Contracts	4095	270,000.00	191,223.66	70.82%
Memberships	4097	2,000.00	1,814.78	90.74%
Services - Other	4100	651,550.00	354,199.32	54.36%
Building Maintenance	4107		132,038.19	0.00%
Telephone - Basic	4110	25,000.00	11,146.66	44.59%
Telephone - Cell Phones	4120	10,500.00	10,583.69	100.80%
Cable/Satellite	4124		1,911.18	0.00%
Training	4140	4,000.00	1,071.32	26.78%
Training - Mileage	4141		59.02	0.00%
Training - Expenses	4142	8,000.00	6,948.30	86.85%
Facility Improvements	4155	50,000.00	51,396.37	102.79%
Special Events	4164		2,050.00	0.00%
Bank, Collection and Credit Car	5010	20,000.00	12,684.61	63.42%
Transfer to Reserves	7810	115,000.00	10,569.95	9.19%
Transfer to Reserve Fund	7820		452,410.00	0.00%
Interfunctional Transfers	7900		445.00	0.00%
		<u>4,678,882.00</u>	<u>4,515,657.83</u>	<u>96.51%</u>
Net (Revenue) Expense				
		<u>2,407,422.00</u>	<u>2,961,020.31</u>	<u>123.00%</u>

City of Stratford
G-731 CEMETERY DIVISION
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Rentals and Leases	1470	(\$320,000.00)	(\$270,069.89)	84.40%
Contribution From Trust Funds	1830	(80,000.00)		0.00%
		<u>(400,000.00)</u>	<u>(270,069.89)</u>	<u>67.52%</u>
Expense				
F.T. Salaries & Wages	2100	282,885.00	179,417.25	63.42%
Part Time Salaries & Wages	2110	45,000.00	40,769.45	90.60%
F.T. Benefits	2500	79,208.00	50,891.73	64.25%
P.T. Benefits	2510	4,500.00	3,520.74	78.24%
Clothing	3010	2,000.00	2,384.22	119.21%
Heat	3030	3,500.00	2,610.86	74.60%
Hydro	3040	8,000.00	3,240.69	40.51%
Water / Sewage	3045	4,000.00	4,112.70	102.82%
Materials	3050		20,369.86	0.00%
Office Supplies and Paper	3070		284.41	0.00%
Photocopier Expense	3090	1,500.00	853.49	56.90%
Postage	3100	200.00	213.14	106.57%
R & M - Buildings & Equipment (	3140	5,000.00	4,202.61	84.05%
Vehicle - Fuel	3180	18,000.00	15,951.94	88.62%
Vehicle - Repairs & Expenses	3190	16,000.00	13,061.31	81.63%
Contractors	4050		164.15	0.00%
Maintenance Contracts	4095	3,000.00	376.89	12.56%
Services - Other	4100	45,000.00	18,213.38	40.47%
Building Maintenance	4107		1,428.41	0.00%
Telephone - Basic	4110	1,200.00	481.55	40.13%
Telephone - Cell Phones	4120	1,000.00	1,477.30	147.73%
Training	4140	1,000.00		0.00%
Bank, Collection and Credit Car	5010	3,000.00	6,745.72	224.86%
Transfer to Reserves	7810	80,000.00		0.00%
Transfer to Reserve Fund	7820		110,000.00	0.00%
		<u>603,993.00</u>	<u>480,771.80</u>	<u>79.60%</u>
Net (Revenue) Expense				
		<u>203,993.00</u>	<u>210,701.91</u>	<u>103.29%</u>

City of Stratford
G-750 TRANSIT OPERATIONS
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Transit Fares	1395	(\$270,000.00)	(\$184,187.38)	68.22%
Rentals and Leases	1470	(630,000.00)	(591,610.25)	93.91%
Sales	1610	(20,000.00)	(14,152.63)	70.76%
Sale of Assets for Current Oper	1760		(351.95)	0.00%
Gain on Disposal of Assets	1765		(1,616.44)	0.00%
Recoverables	1770		(612.56)	0.00%
Contribution From Reserve Funds	1820	(250,000.00)		0.00%
		<u>(1,170,000.00)</u>	<u>(792,531.21)</u>	<u>67.74%</u>
Expense				
F.T. Salaries & Wages	2100	1,205,640.00	1,007,300.39	83.55%
Part Time Salaries & Wages	2110	442,943.00	427,841.03	96.59%
F.T. Benefits	2500	320,280.00	336,525.61	105.07%
P.T. Benefits	2510	98,807.00	94,113.48	95.25%
Payroll - EAP, WSIB	2700		2,238.54	0.00%
Clothing	3010	12,000.00	12,465.74	103.88%
Heat	3030	10,000.00	8,065.93	80.66%
Hydro	3040	25,000.00	13,677.96	54.71%
Water / Sewage	3045	4,000.00	3,899.28	97.48%
Materials	3050	5,000.00	5,813.75	116.28%
Office Supplies and Paper	3070		980.99	0.00%
Photocopier Expense	3090	1,500.00	1,236.73	82.45%
Postage	3100		87.16	0.00%
Printing	3110		625.82	0.00%
R & M - Buildings & Equipment (	3140	10,000.00	9,640.05	96.40%
Uniforms	3170		3,839.29	0.00%
Vehicle - Fuel	3180	330,500.00	381,788.06	115.52%
Vehicle - Repairs & Expenses	3190	150,000.00	180,421.74	120.28%
Advertising	4010	1,000.00	689.40	68.94%
Conferences - Expenses	4036	2,500.00	943.04	37.72%
Courier/Freight	4060		6,011.93	0.00%
Maintenance Contracts	4095		24,996.67	0.00%
Memberships	4097	4,500.00	3,989.74	88.66%
Services - Other	4100	120,000.00	32,889.84	27.41%
Snow Removal	4105		27,419.18	0.00%
Building Maintenance	4107		158.73	0.00%
Telephone - Basic	4110	1,100.00	662.96	60.27%
Telephone - Cell Phones	4120	2,000.00	2,559.10	127.96%
		<u>2,746,770.00</u>	<u>2,590,882.14</u>	<u>94.32%</u>
Net (Revenue) Expense				
		<u>1,576,770.00</u>	<u>1,798,350.93</u>	<u>114.05%</u>

City of Stratford
G-751 PARALLEL TRANSIT
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Transit Fares	1395	(\$50,000.00)	(\$43,296.77)	86.59%
		<u>(50,000.00)</u>	<u>(43,296.77)</u>	<u>86.59%</u>
Expense				
F.T. Salaries & Wages	2100	211,000.00	158,320.46	75.03%
Part Time Salaries & Wages	2110	121,300.00	120,202.46	99.10%
F.T. Benefits	2500	59,109.00	54,330.24	91.92%
P.T. Benefits	2510	24,670.00	26,886.44	108.98%
Payroll - EAP, WSIB	2700		253.25	0.00%
Clothing	3010	4,500.00	4,110.64	91.35%
Office Supplies and Paper	3070	500.00	959.90	191.98%
Miscellaneous	3080	700.00	434.81	62.12%
Postage	3100		23.03	0.00%
Printing	3110		163.32	0.00%
Vehicle - Fuel	3180	10,000.00	12,976.15	129.76%
Vehicle - Repairs & Expenses	3190	13,000.00	12,625.19	97.12%
Conferences - Expenses	4036	1,500.00		0.00%
Memberships	4097	1,500.00	1,119.36	74.62%
Services - Other	4100	7,000.00	630.70	9.01%
Telephone - Basic	4110	2,500.00	393.94	15.76%
Telephone - Cell Phones	4120	1,200.00	424.90	35.41%
Travel/Mileage - excl Training	4150	250.00		0.00%
		<u>458,729.00</u>	<u>393,854.79</u>	<u>85.86%</u>
Net (Revenue) Expense				
		<u>408,729.00</u>	<u>350,558.02</u>	<u>85.77%</u>

City of Stratford
G-611 SOCIAL SERVICES DEPARTMENT
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Ontario Grants	1130	(\$8,163,978.00)	(\$7,249,962.71)	88.80%
Municipality - Perth	1210	(684,421.00)	(684,421.00)	100.00%
Municipality - St. Mary's	1220	(124,492.00)	(124,492.00)	100.00%
		<u>(8,972,891.00)</u>	<u>(8,058,875.71)</u>	<u>89.81%</u>
Expense				
F.T. Salaries & Wages	2100	1,720,132.00	1,412,924.17	82.14%
Part Time Salaries & Wages	2110		35,328.81	0.00%
F.T. Benefits	2500	506,638.00	399,456.46	78.84%
P.T. Benefits	2510		3,145.42	0.00%
Payroll - EAP, WSIB	2700		351.57	0.00%
Materials	3050		12.71	0.00%
Office Supplies and Paper	3070	23,000.00	22,571.30	98.14%
Miscellaneous	3080		358.62	0.00%
Photocopier Expense	3090	6,000.00	8,592.98	143.22%
Postage	3100	20,000.00	12,115.40	60.58%
Printing	3110	8,000.00	808.99	10.11%
Meeting Costs	3120	3,000.00	1,565.39	52.18%
Publications & Subscriptions	3130	2,000.00	54.90	2.75%
Vehicle - Fuel	3180	1,800.00		0.00%
Vehicle - Repairs & Expenses	3190	400.00		0.00%
Advertising	4010	500.00	288.98	57.80%
Conferences - Expenses	4036	10,000.00	7,354.63	73.55%
Consultants	4040		23,591.90	0.00%
Courier/Freight	4060	100.00	193.34	193.34%
Memberships	4097	10,500.00	1,658.95	15.80%
Services - Other	4100	327,238.00	216,425.35	66.14%
Telephone - Basic	4110	10,000.00	8,510.63	85.11%
Telephone - Cell Phones	4120	4,000.00	3,705.42	92.64%
Training - Expenses	4142	37,000.00	19,381.86	52.38%
Travel/Mileage - excl Training	4150	9,000.00	4,018.84	44.65%
Rental of Bldg, Machinery & Equ	5040	45,000.00	43,218.12	96.04%
Rent	5045	142,382.00	106,786.50	75.00%
Social Assistance Payments	6020	6,598,667.00	5,536,879.82	83.91%
Ontario Dental Association	6021	3,000.00	825.55	27.52%
Interfunctional Transfers	7900	85,013.00	85,013.00	100.00%
Office Equipment and Furnishing	9010	5,000.00	1,646.24	32.92%
Equipment Purchases	9030	10,000.00	280.32	2.80%
		<u>9,588,370.00</u>	<u>7,957,066.17</u>	<u>82.99%</u>
Net (Revenue) Expense				
		<u>615,479.00</u>	<u>(101,809.54)</u>	<u>(16.54%)</u>

City of Stratford
G-614 SOCIAL HOUSING
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Municipality - Perth	1210		(\$2,191,429.00)	0.00%
Municipality - St. Mary's	1220		(398,607.00)	0.00%
			<u>(2,590,036.00)</u>	<u>0.00%</u>
Expense				
Social Assistance Payments	6020		<u>4,180,671.00</u>	<u>0.00%</u>
			<u>4,180,671.00</u>	<u>0.00%</u>
Net (Revenue) Expense				
			<u><u>1,590,635.00</u></u>	<u><u>0.00%</u></u>

City of Stratford
G-615 PERTH & STRATFORD HOUSING
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Ontario Grants	1130	(\$5,751,568.00)	(\$2,278,985.32)	39.62%
Rental Support	1150	(55,430.00)	(41,572.50)	75.00%
Municipality - Perth	1210	(2,191,429.00)	(1,643,573.79)	75.00%
Municipality - St. Mary's	1220	(398,607.00)	(298,955.98)	75.00%
Municipality - Stratford	1230		(1,478,019.23)	0.00%
User Fees	1405	(2,462,099.00)	(1,945,432.09)	79.02%
Recoverables	1770		(11,775.00)	0.00%
Contribution From Reserves	1810	(500,000.00)	(10,000.00)	2.00%
Contribution From Reserve Funds	1820		(64,359.00)	0.00%
		<u>(11,359,133.00)</u>	<u>(7,772,672.91)</u>	<u>68.43%</u>
Expense				
F.T. Salaries & Wages	2100	1,081,704.00	1,000,836.74	92.52%
Part Time Salaries & Wages	2110		33,627.10	0.00%
F.T. Benefits	2500	317,877.00	297,029.50	93.44%
P.T. Benefits	2510	25,668.00	25,995.83	101.28%
Payroll - EAP, WSIB	2700	1,200.00	136.05	11.34%
Heat	3030	150,000.00	89,170.96	59.45%
Hydro	3040	600,000.00	295,308.92	49.22%
Water / Sewage	3045	228,800.00	133,599.08	58.39%
Materials	3050	1,206,100.00	1,100,426.59	91.24%
Office Supplies and Paper	3070	7,000.00	6,908.30	98.69%
Miscellaneous	3080	1,100.00	32,054.63	2914.06%
Rental Support Payments	3085	12,491.00	13,959.33	111.76%
Housing Allowance Payments	3086	506,532.00	63,535.94	12.54%
Photocopier Expense	3090	5,500.00	6,013.54	109.34%
Postage	3100	7,250.00	6,106.87	84.23%
Printing	3110	500.00	3,850.08	770.02%
Meeting Costs	3120	300.00	1,695.39	565.13%
Publications & Subscriptions	3130	100.00	288.00	288.00%
Vehicle - Fuel	3180	8,000.00	4,076.83	50.96%
Vehicle - Repairs & Expenses	3190	14,000.00	445.04	3.18%
Advertising	4010	500.00	413.89	82.78%
Audit	4030	6,100.00		0.00%
Conferences - Expenses	4036	5,000.00	10,521.51	210.43%
Consultants	4040	65,000.00	57,630.27	88.66%
Courier/Freight	4060	100.00	126.36	126.36%
Insurance Premiums	4080	121,800.00	59,276.81	48.67%
Legal	4090	8,000.00	7,314.41	91.43%
Taxes	4092	1,060,000.00		0.00%
Memberships	4097	4,550.00		0.00%
Services - Other	4100	1,473,842.00	1,818,198.41	123.36%
Telephone - Basic	4110	18,900.00	17,573.67	92.98%
Telephone - Cell Phones	4120	6,000.00	11,986.97	199.78%
Training - Expenses	4142	7,500.00	6,516.50	86.89%
Travel/Mileage - excl Training	4150	10,625.00	2,994.42	28.18%
Performing Arts Lodge Stratford Inc	4173	1,512,810.00		0.00%
Affordable Capital Projects	4174	67,013.00		0.00%
Rental of Bldg, Machinery & Equ	5040	541,092.00	446,461.25	82.51%
Rent	5045	78,455.00	58,841.25	75.00%
Social Assistance Payments	6020	2,233,036.00	1,118,911.22	50.11%
Transfer to Reserves	7810		10,100.00	0.00%
Transfer to Reserve Fund	7820		36,375.00	0.00%
Interfunctional Transfers	7900	44,326.00	44,326.00	100.00%
Office Equipment and Furnishing	9010	10,000.00	4,548.58	45.49%
Equipment Purchases	9030	1,881,054.00	332,507.15	17.68%
		<u>13,329,825.00</u>	<u>7,159,688.39</u>	<u>53.71%</u>

City of Stratford
 G-615 PERTH & STRATFORD HOUSING
 Year 2018 Run on 12/5/2018 (dd/mm/yy)

	<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Net (Revenue) Expense	<u>1,970,692.00</u>	<u>(612,984.52)</u>	<u>(31.11%)</u>

City of Stratford
G-616 CHILD CARE DIVISION
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Ontario Grants	1130	(\$1,829,171.00)	(\$1,829,171.00)	100.00%
Municipality - Perth	1210	(367,118.00)	(367,118.00)	100.00%
Municipality - St. Mary's	1220	(66,778.00)	(66,778.00)	100.00%
		<u>(2,263,067.00)</u>	<u>(2,263,067.00)</u>	<u>100.00%</u>
Expense				
F.T. Salaries & Wages	2100	313,341.00	427,018.79	136.28%
F.T. Benefits	2500	92,735.00	115,680.29	124.74%
Office Supplies and Paper	3070	1,328.00	2,247.76	169.26%
Miscellaneous	3080	510.00	512.61	100.51%
Postage	3100	793.00	603.33	76.08%
Printing	3110	4,000.00		0.00%
Meeting Costs	3120	315.00	324.82	103.12%
Advertising	4010	1,000.00	95.00	9.50%
Conferences - Expenses	4036	1,745.00	642.24	36.80%
Memberships	4097	2,000.00	1,237.34	61.87%
Services - Other	4100		39,057.73	0.00%
Telephone - Basic	4110	4,920.00	30.21	0.61%
Training - Expenses	4142	4,000.00	1,939.92	48.50%
Travel/Mileage - excl Training	4150	600.00	989.71	164.95%
Rental of Bldg, Machinery & Equ	5040	12,014.00	17,914.50	149.11%
Social Assistance Payments	6020	1,259,387.00	1,167,480.33	92.70%
Wage Subsidy - Non Profit	6025	858,018.00	856,714.00	99.85%
Interfunctional Transfers	7900	33,575.00	33,575.00	100.00%
Office Equipment and Furnishing	9010	2,923.00	1,155.49	39.53%
		<u>2,593,204.00</u>	<u>2,667,219.07</u>	<u>102.85%</u>
Net (Revenue) Expense				
		<u>330,137.00</u>	<u>404,152.07</u>	<u>122.42%</u>

City of Stratford
G-617 EARLY LEARNING & CHILD DEVELOPMENT
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Ontario Grants	1130	(\$4,713,116.00)	(\$6,597,957.64)	139.99%
Recoverables	1770		(5,942.23)	0.00%
Contribution From Reserves	1810	(750,000.00)		0.00%
		<u>(5,463,116.00)</u>	<u>(6,603,899.87)</u>	<u>120.88%</u>
Expense				
F.T. Salaries & Wages	2100	420,350.00	113,451.26	26.99%
F.T. Benefits	2500	117,698.00	36,473.84	30.99%
Payroll - EAP, WSIB	2700		25.00	0.00%
Materials	3050	39,546.00	11,905.23	30.10%
Office Supplies and Paper	3070	30,402.00	1,653.42	5.44%
Miscellaneous	3080	1,300.00	2,574.40	198.03%
Meeting Costs	3120	2,000.00	2,563.58	128.18%
Conferences - Expenses	4036	2,000.00		0.00%
Services - Other	4100	1,243,489.00	524,689.12	42.19%
Telephone - Basic	4110	2,040.00		0.00%
Telephone - Cell Phones	4120		1,905.20	0.00%
Training - Expenses	4142	4,000.00	(1,150.00)	(28.75%)
Travel/Mileage - excl Training	4150	2,000.00	1,205.25	60.26%
Rent	5045	47,298.00	35,473.50	75.00%
Provincial Programs	5065	530,178.00	16,287.98	3.07%
Social Assistance Payments	6020	2,482,725.00	1,935,596.29	77.96%
Wage Subsidy - Non Profit	6025	523,090.00	381,784.00	72.99%
Office Equipment and Furnishing	9010	15,000.00	2,527.58	16.85%
		<u>5,463,116.00</u>	<u>3,066,965.65</u>	<u>56.14%</u>
Net (Revenue) Expense				
			<u>(3,536,934.22)</u>	<u>0.00%</u>

City of Stratford
G-613 ANNE HATHAWAY DAY CARE CENTRE
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Ontario Grants	1130	(\$52,000.00)		0.00%
Day Care Revenue	1320	(723,233.00)	(414,292.05)	57.28%
Parent Revenue	1321	(600,193.00)	(703,790.91)	117.26%
Recoverables	1770	(232,289.00)	(262,490.61)	113.00%
		<u>(1,607,715.00)</u>	<u>(1,380,573.57)</u>	<u>85.87%</u>
Expense				
F.T. Salaries & Wages	2100	835,794.00	847,127.34	101.36%
Part Time Salaries & Wages	2110	302,795.00	248,007.24	81.91%
F.T. Benefits	2500	234,023.00	220,172.06	94.08%
P.T. Benefits	2510	73,582.00	37,670.60	51.20%
Heat	3030	5,712.00	3,500.59	61.28%
Hydro	3040	8,160.00	4,285.05	52.51%
Water / Sewage	3045	2,900.00	1,880.83	64.86%
Materials	3050	6,300.00	7,574.14	120.22%
AHDC Craft Supplies	3065	1,500.00	1,676.11	111.74%
AHDC Toys	3066	1,000.00	333.90	33.39%
AHDC Special Events	3067	600.00	600.00	100.00%
Office Supplies and Paper	3070	1,500.00	726.96	48.46%
Miscellaneous	3080	200.00	15.00	7.50%
Photocopier Expense	3090	925.00	1,077.02	116.43%
Postage	3100	100.00		0.00%
Printing	3110	200.00	66.52	33.26%
Meeting Costs	3120		1,269.66	0.00%
Meals	3121	45,000.00	40,372.88	89.72%
Advertising	4010	1,500.00	835.43	55.70%
Contractors	4050		1,333.05	0.00%
Memberships	4097	1,500.00	1,550.00	103.33%
Services - Other	4100	4,700.00	828.05	17.62%
Snow Removal	4105	5,000.00	3,445.58	68.91%
Building Maintenance	4107	40,000.00	46,816.85	117.04%
Telephone - Basic	4110	3,500.00	1,940.79	55.45%
Training - Expenses	4142	2,500.00	838.38	33.54%
Travel/Mileage - excl Training	4150	200.00	89.24	44.62%
Bank, Collection and Credit Car	5010	100.00	15.00	15.00%
Facility and Building Capital	9060		3,112.01	0.00%
		<u>1,579,291.00</u>	<u>1,477,160.28</u>	<u>93.53%</u>
Net (Revenue) Expense				
		<u>(28,424.00)</u>	<u>96,586.71</u>	<u>(339.81%)</u>

City of Stratford
G-231 POLICE DEPARTMENT
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Ontario Grants	1130	(\$353,000.00)	(\$300,395.91)	85.10%
User Fees	1405	(40,000.00)	(51,811.60)	129.53%
Licenses and Permits	1440	(17,000.00)	(23,450.00)	137.94%
Sales	1610	(2,000.00)	(2,253.36)	112.67%
Gain on Disposal of Assets	1765	(5,000.00)		0.00%
Recoverables	1770		(15,000.00)	0.00%
Contribution From Reserves	1810	(287,919.00)		0.00%
		<u>(704,919.00)</u>	<u>(392,910.87)</u>	<u>55.74%</u>
Expense				
F.T. Salaries & Wages	2100	8,041,734.00	7,058,613.03	87.77%
Part Time Salaries & Wages	2110	102,000.00	69,507.21	68.14%
F.T. Benefits	2500	1,986,869.00	1,889,387.03	95.09%
P.T. Benefits	2510	10,200.00	8,813.73	86.41%
Payroll - EAP, WSIB	2700	20,000.00	130.06	0.65%
Clothing	3010	28,300.00	21,427.14	75.71%
Materials	3050	69,430.00	53,118.15	76.51%
Material - Containment	3051	14,000.00	13,218.19	94.42%
Office Supplies and Paper	3070	6,243.00	5,810.98	93.08%
Identification Supplies	3071	4,250.00	2,715.07	63.88%
Photocopier Expense	3090	3,030.00	2,643.67	87.25%
Postage	3100	800.00	337.06	42.13%
Printing	3110	10,000.00	1,719.19	17.19%
Meeting Costs	3120	4,300.00	470.99	10.95%
Meals	3121	2,525.00	2,212.25	87.61%
Publications & Subscriptions	3130	2,100.00	2,432.07	115.81%
R & M - Buildings & Equipment (	3140	14,500.00	2,711.89	18.70%
Uniforms	3170	36,250.00	58,229.15	160.63%
Vehicle - Fuel	3180	93,000.00	76,330.81	82.08%
Vehicle - Repairs & Expenses	3190	36,420.00	27,215.32	74.73%
Material - Specialized Projects	4001	5,250.00		0.00%
Advertising	4010	675.00	705.71	104.55%
Conferences	4035	6,700.00	6,288.41	93.86%
Conferences - Expenses	4036	3,710.00	1,101.95	29.70%
Conferences - Registration	4037	6,400.00	11,012.30	172.07%
Conferences - Travel/Mileage	4038	4,780.00	807.78	16.90%
Contractors	4050	139,500.00	120,488.90	86.37%
Courier/Freight	4060	1,300.00	1,149.33	88.41%
Legal	4090	25,000.00	28,556.78	114.23%
Maintenance Contracts	4095	35,425.00	29,562.50	83.45%
Memberships	4097	5,500.00	2,148.75	39.07%
Services - Other	4100	239,022.00	208,218.82	87.11%
Telephone - Basic	4110	37,000.00	31,066.76	83.96%
Training	4140	200.00	200.00	100.00%
Training - Mileage	4141	5,800.00	1,828.79	31.53%
Training - Expenses	4142	55,000.00	27,189.55	49.44%
Training - Supplies	4143	20,000.00	3,139.20	15.70%
Rental of Bldg, Machinery & Equ	5040	72,840.00	63,244.32	86.83%
Vehicle Lease	5060	55,600.00	33,709.84	60.63%
Transfer to Reserves	7810	139,000.00		0.00%
Transfer to Reserve Fund	7820		154,000.00	0.00%
Office Equipment and Furnishing	9010	6,000.00	2,902.87	48.38%
Vehicle Purchases	9020		25,631.51	0.00%
Equipment Purchases	9030	111,500.00	72,481.38	65.01%
		<u>11,462,153.00</u>	<u>10,122,478.44</u>	<u>88.31%</u>

Net (Revenue) Expense

City of Stratford
G-231 POLICE DEPARTMENT
Year 2018 Run on 12/5/2018 (dd/mm/yy)

<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
<u>10,757,234.00</u>	<u>9,729,567.57</u>	<u>90.45%</u>

City of Stratford
G-411 STRATFORD PUBLIC LIBRARY
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Canada Grants	1120	(\$2,900.00)	(\$15,521.07)	535.21%
Ontario Grants	1130	(54,958.00)	(51,402.00)	93.53%
Municipality - Perth	1210	(38,298.00)	(19,149.00)	50.00%
User Fees	1405	(169,592.00)	(144,340.16)	85.11%
Other Fines	1480	(20,000.00)	(16,835.56)	84.18%
Donations	1570	(7,000.00)	(1,213.63)	17.34%
Recoverables	1770	(107,435.00)	(97,627.00)	90.87%
Contribution From Reserve Funds	1820	(5,000.00)		0.00%
		<u>(405,183.00)</u>	<u>(346,088.42)</u>	<u>85.42%</u>
Expense				
F.T. Salaries & Wages	2100	1,113,828.00	962,478.64	86.41%
Part Time Salaries & Wages	2110	533,670.00	554,438.84	103.89%
F.T. Benefits	2500	263,421.00	244,421.20	92.79%
P.T. Benefits	2510	85,966.00	102,023.81	118.68%
Honourarium	2550	3,000.00	2,249.91	75.00%
Payroll - EAP, WSIB	2700	2,051.00	5,316.14	259.20%
Heat	3030	9,000.00	5,944.17	66.05%
Hydro	3040	35,000.00	20,952.75	59.87%
Water / Sewage	3045	1,121.00	964.78	86.06%
Materials	3050	6,700.00	5,758.68	85.95%
Library eAudio Books	3058	21,800.00	37,674.72	172.82%
Library Periodical Subscriptions	3059	14,000.00	14,727.02	105.19%
Library Books	3060	96,200.00	84,931.42	88.29%
Library CD's	3061	1,500.00	2,508.25	167.22%
Library VIDEO/DVD's	3062	17,000.00	12,811.95	75.36%
Reference Books	3063	5,000.00	5,035.52	100.71%
Library Electronic Media	3064	33,900.00	7,650.41	22.57%
AHDC Craft Supplies	3065	4,000.00	4,448.78	111.22%
Office Supplies and Paper	3070	15,100.00	8,995.99	59.58%
Miscellaneous	3080	2,000.00	3,714.30	185.72%
Photocopier Expense	3090	8,000.00	6,981.50	87.27%
Postage	3100	1,000.00	909.41	90.94%
Printing	3110	1,000.00	2,010.77	201.08%
Meeting Costs	3120	1,000.00	523.47	52.35%
R & M - Buildings & Equipment (	3140	5,000.00	4,121.96	82.44%
Vehicle - Fuel	3180	1,000.00	217.09	21.71%
Vehicle - Repairs & Expenses	3190	2,000.00	243.49	12.17%
Advertising	4010	12,000.00	9,944.51	82.87%
Conferences - Expenses	4036	11,000.00	7,528.44	68.44%
Contractors	4050	35,093.00	18,316.14	52.19%
Courier/Freight	4060	1,200.00	1,236.17	103.01%
Insurance Premiums	4080	10,018.00	9,018.00	90.02%
Legal	4090	500.00	1,295.65	259.13%
Maintenance Contracts	4095	66,072.00	77,206.96	116.85%
Memberships	4097	3,120.00	2,654.34	85.08%
Services - Other	4100	147,453.00	146,799.41	99.56%
Snow Removal	4105	9,000.00	3,201.35	35.57%
Lawn Maintenance	4106	1,000.00	1,506.05	150.61%
Telephone - Basic	4110	4,200.00	2,230.43	53.11%
Telephone - Cell Phones	4120	1,000.00	1,227.59	122.76%
Internet	4125	5,000.00	4,819.32	96.39%
Training - Expenses	4142	12,000.00	13,521.94	112.68%
Travel/Mileage - excl Training	4150	4,200.00	3,468.08	82.57%
Bank, Collection and Credit Car	5010	900.00	927.13	103.01%
Transfer to Reserves	7810	11,172.00		0.00%
Transfer to Reserve Fund	7820		61,635.63	0.00%

City of Stratford
 G-411 STRATFORD PUBLIC LIBRARY
 Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Equipment Purchases	9030	<u>15,000.00</u>	<u>10,517.98</u>	<u>70.12%</u>
		<u>2,633,185.00</u>	<u>2,479,110.09</u>	<u>94.15%</u>
Net (Revenue) Expense		<u>2,228,002.00</u>	<u>2,133,021.67</u>	<u>95.74%</u>

City of Stratford
G-330 SANITARY
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
Sewage Surcharge Revenue	1370	(\$6,570,000.00)	(\$5,653,487.04)	86.05%
Recoverables	1770	(20,000.00)	(25,780.39)	128.90%
City Own Rental Revenue	1850	(100,000.00)	(69,789.78)	69.79%
		<u>(6,690,000.00)</u>	<u>(5,749,057.21)</u>	<u>85.94%</u>
Expense				
F.T. Salaries & Wages	2100	338,900.00	233,462.24	68.89%
F.T. Benefits	2500	101,100.00	61,624.91	60.95%
Clothing	3010	1,000.00	2,745.44	274.54%
Hydro	3040	496,000.00	433,293.75	87.36%
Water / Sewage	3045	375.00	346.43	92.38%
Materials	3050	20,800.00	22,994.97	110.55%
R & M - Buildings & Equipment (	3140	40,000.00		0.00%
Vehicle - Fuel	3180	12,000.00	15,417.99	128.48%
Vehicle - Repairs & Expenses	3190	26,800.00	32,091.76	119.75%
Consultants	4040	5,000.00	13,838.09	276.76%
Contractors	4050	980,900.00	885,753.61	90.30%
Courier/Freight	4060	50.00	7.98	15.96%
Legal	4090	500.00	6,696.18	1339.24%
Memberships	4097		539.61	0.00%
Services - Other	4100	70,900.00	24,624.22	34.73%
Telephone - Basic	4110	3,700.00	4,717.32	127.50%
Telephone - Cell Phones	4120	750.00	1,097.25	146.30%
Training - Expenses	4142	10,100.00	1,651.00	16.35%
Transfer to Reserves	7810	4,451,375.00	8,081.44	0.18%
Transfer to Reserve Fund	7820		14,142.52	0.00%
City Owned Rental Expense	7850	59,000.00	29,836.18	50.57%
Interfunctional Transfers	7900	64,750.00		0.00%
Small Tools & Equipment	9040	6,000.00	3,571.17	59.52%
		<u>6,690,000.00</u>	<u>1,796,534.06</u>	<u>26.85%</u>
Net (Revenue) Expense				
			<u>(3,952,523.15)</u>	<u>0.00%</u>

City of Stratford
G-350 WATER
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		Annual Budget	Current Actual	% YTD
Revenue				
User Fees	1405	(\$3,600.00)	(\$4,620.00)	128.33%
Water Revenue	1410	(4,364,000.00)	(3,828,523.77)	87.73%
Recoverables	1770	(6,000.00)	(16,478.01)	274.63%
City Own Rental Revenue	1850	(170,000.00)	(139,635.09)	82.14%
		<u>(4,543,600.00)</u>	<u>(3,989,256.87)</u>	<u>87.80%</u>
Expense				
F.T. Salaries & Wages	2100	927,300.00	809,295.40	87.27%
F.T. Benefits	2500	295,350.00	242,041.98	81.95%
Clothing	3010	5,100.00	6,653.88	130.47%
Hydro	3040	319,600.00	224,985.42	70.40%
Materials	3050	233,000.00	232,921.01	99.97%
Office Supplies and Paper	3070	1,200.00	451.41	37.62%
Miscellaneous	3080		341.83	0.00%
Photocopier Expense	3090	250.00	353.50	141.40%
Postage	3100	1,000.00	685.03	68.50%
Printing	3110	900.00	333.57	37.06%
Meeting Costs	3120	1,525.00	1,100.24	72.15%
Vehicle - Fuel	3180	2,000.00	31,537.06	1576.85%
Vehicle - Repairs & Expenses	3190	49,500.00	9,746.69	19.69%
Consultants	4040	15,100.00	28,345.91	187.72%
Contractors	4050	584,000.00	495,245.91	84.80%
Courier/Freight	4060	300.00	217.84	72.61%
Legal	4090	1,030.00		0.00%
Memberships	4097	5,500.00	3,825.35	69.55%
Services - Other	4100	292,375.00	176,816.44	60.48%
Conservation Authority Levy	4101	396,208.00	396,208.00	100.00%
Telephone - Basic	4110	2,000.00	1,169.09	58.45%
Telephone - Cell Phones	4120	6,500.00	7,276.81	111.95%
Training - Expenses	4142	35,000.00	30,503.83	87.15%
Transfer to Reserves	7810	927,592.00		0.00%
City Owned Rental Expense	7850	165,250.00	136,981.11	82.89%
Interfunctional Transfers	7900	269,520.00	4,949.00	1.84%
Office Equipment and Furnishing	9010	500.00		0.00%
Small Tools & Equipment	9040	6,000.00	2,491.04	41.52%
		<u>4,543,600.00</u>	<u>2,844,477.35</u>	<u>62.60%</u>
Net (Revenue) Expense				
			<u>(1,144,779.52)</u>	<u>0.00%</u>

City of Stratford
G-360 WASTE
Year 2018 Run on 12/5/2018 (dd/mm/yy)

		<u>Annual Budget</u>	<u>Current Actual</u>	<u>% YTD</u>
Revenue				
Ontario Grants	1130	(\$280,000.00)	(\$241,627.18)	86.30%
Bag Tags Revenue	1310	(716,000.00)	(756,222.48)	105.62%
Tipping Fees	1315	(1,777,800.00)	(1,648,998.74)	92.76%
Sales	1610	(4,500.00)	(9,110.13)	202.45%
Recoverables	1770	(15,000.00)	(59,357.38)	395.72%
City Own Rental Revenue	1850	(305,000.00)	(273,502.31)	89.67%
		<u>(3,098,300.00)</u>	<u>(2,988,818.22)</u>	<u>96.47%</u>
Expense				
F.T. Salaries & Wages	2100	442,300.00	478,526.12	108.19%
Part Time Salaries & Wages	2110		8,604.44	0.00%
F.T. Benefits	2500	123,935.00	128,642.45	103.80%
P.T. Benefits	2510		1,941.51	0.00%
Clothing	3010	600.00	414.74	69.12%
Hydro	3040	16,000.00	8,302.25	51.89%
Water / Sewage	3045	315.00	276.16	87.67%
Sewage- Leachate	3047	170,000.00		0.00%
Materials	3050	41,600.00	39,465.65	94.87%
Miscellaneous	3080		228.79	0.00%
Printing	3110		51.78	0.00%
R & M - Buildings & Equipment (	3140	10,000.00	126.12	1.26%
Vehicle - Fuel	3180	75,000.00	54,000.01	72.00%
Vehicle - Repairs & Expenses	3190	65,000.00	35,540.73	54.68%
Advertising	4010	500.00		0.00%
Consultants	4040	72,200.00	81,499.84	112.88%
Contractors	4050	1,016,600.00	983,477.62	96.74%
Courier/Freight	4060	200.00	8.07	4.04%
Legal	4090		234.05	0.00%
Memberships	4097	930.00	371.42	39.94%
Services - Other	4100	129,500.00	52,647.03	40.65%
Telephone - Basic	4110	1,100.00	525.24	47.75%
Training - Expenses	4142	3,200.00	1,761.27	55.04%
Bank, Collection and Credit Car	5010		1,253.19	0.00%
Transfer to Reserves	7810	556,100.00		0.00%
City Owned Rental Expense	7850	372,500.00	313,588.99	84.18%
Office Equipment and Furnishing	9010	310.00		0.00%
Small Tools & Equipment	9040	410.00	1,842.69	449.44%
		<u>3,098,300.00</u>	<u>2,193,330.16</u>	<u>70.79%</u>
Net (Revenue) Expense				
			<u>(795,488.06)</u>	<u>0.00%</u>



MANAGEMENT REPORT

Date: December 10, 2018
To: Finance & Labour Relations Committee
From: Marilyn Pickering, Supervisor of Tax Revenue
Report#: FIN18-070
Attachments: Summary of Tax Adjustments – December 10, 2018

Title: Tax Adjustments – December 10, 2018

Objective: To consider approval of tax adjustments under Section 357 of the Municipal Act, 2001 for 2017 and 2018 and to receive Minutes of Settlement under Section 36 for 2017 and Minutes of Settlement under Section 39.1 for 2018 and a tax adjustment for 2018.

Background: Section 357 of the Municipal Act, 2001 states in part 'upon application to the treasurer, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made.' Details of the tax adjustment for approval is attached.

Minutes of Settlement under Section 36 of the Assessment Act have been issued to settle various appeals and no further hearing is required by the Assessment Review Board.

Minutes of Settlement under Section 39.1 are for information purposes. The municipality can object to the settlement by signing the Minute of Settlement form and filing the prescribed fee to the Assessment Review Board by the required date.

Analysis: A summary of the tax adjustments is attached. There are still a number of outstanding appeals for multiple years being scheduled through the Assessment Review Board process, so further adjustments are unknown at this time.

Financial Impact: There has been an allowance made in the 2018 Budget for anticipated tax adjustments.

Staff Recommendation: THAT taxes totalling approximately \$47,289.19 as shown in the Summary of Tax Adjustments dated December 10, 2018 be adjusted under Section 357 of the Municipal Act, 2001 in the amount of

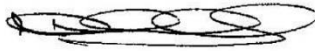
\$11,792.45 and Section 36 of the Assessment Act in the amount of \$25,228.29 and Section 39.1 of the Assessment Act in the amount of \$2,414.05 and a tax adjustment in the amount of \$7,854.40 of which the City's portion is estimated to be \$35,664.00.

AND THAT the associated interest be cancelled in proportion to the tax adjustments;

AND THAT the Treasurer be directed to adjust the Collector's Roll accordingly.



Marilyn Pickering, Supervisor of Tax Revenue



Michael Humble, Director of Corporate Services



Rob Horne, Chief Administrative Officer

SUMMARY OF TAX ADJUSTMENTS - December 10, 2018								PAGE 1	
APP. NO.	PROPERTY ADDRESS	REASON FOR APPLICATION AND ASSESSMENT AMOUNT	COVERED IN DAYS	TOTAL ADJMT	LEDGER REDUCTION	CASH REBATE	CITY CENTRE	BILL 140 ADJMT	TOTAL ADJMT
	SECTION 357-2017								
1	804 ONTARIO ST	TAX CLASS CHANGE	184	3,905.60	0.00	3,905.60	0.00	0.00	3,905.60
		ASSESSMENT - 214,541 CT, 235,709 RD+							
		TOTAL		3,905.60	0.00	3,905.60	0.00	0.00	3,905.60
	SECTION 357 - 2018								
1	804 ONTARIO ST	TAX CLASS CHANGE	153	7,886.85	0.00	7,886.85	0.00	0.00	7,886.85
		ASSESSMENT - 531,026 CT, 563,903 RD+							
		TOTAL		7,886.85	0.00	7,886.85	0.00	0.00	7,886.85
	MINUTES OF SETTLEMENT UNDER SECTION 36 FOR 2017								
1	703 DOURO ST	ASSESSMENT UPDATED	365	25,228.29	0.00	25,228.29	0.00	0.00	25,228.29
		ASSESSMENT - 1,200,166 LT, 823,500 CT+, 19,600 LU+							
		TOTAL		25,228.29	0.00	25,228.29	0.00	0.00	25,228.29
	MINUTES OF SETTLEMENT UNDER SECTION 39.1 FOR 2018								
1	703 DOURO ST	ASSESSMENT UPDATED	365	2,414.05	0.00	2,414.05	0.00	0.00	2,414.05
		ASSESSMENT - 303,677 LT, 313,500 CT+							
		TOTAL		2,414.05	0.00	2,414.05	0.00	0.00	2,414.05
	TAX ADJUSTMENT - 2018								
1	80 WATERLOO ST	PILT - PUBLIC WORKS CANADA	365	7,854.40	7,854.40	0.00	0.00	0.00	7,854.40
		CALCULATES PYMT UNDER A DIFFERENT FORMULA							
		ASSESSMENT - 1,367,000 CF							
		TOTAL		7,854.40	7,854.40	0.00	0.00	0.00	7,854.40
		GRAND TOTAL							47,289.19
Information on this form is compiled by the City under the authority of the Municipal Act, 2001 for the purpose of considering applications for cancellation, reduction or refund of taxes by the City and for administrative purposes. This information may be included in material available in accordance with the provisions of the Municipal Freedom of Information and Protections of Privacy Act. Questions regarding the use and disclosure of this information may be directed to the City Clerk 1 Wellington Street, Stratford ON N5A 6W1, telephone 519-271-0250 ext. 235 during business hours.									



Corporate Services Department

MANAGEMENT REPORT

Date: November 20, 2018
To: Finance and Labour Relations Sub-committee
From: Michael Humble, Director of Corporate Services
Report#: FIN18-065
Attachments: FHI – Q3 2018 financial statements

Title: Financial Statements and Commentary for Festival Hydro Inc. (FHI) – Q3 ending September 30, 2018

Objective: To consider the financial reports from FHI for the period ending September 30, 2018.

Background: City Council is updated quarterly on the financial position of FHI.

Analysis: As noted in the attached statements, representatives of Festival Hydro will attend the meeting to answer questions.

Financial Impact: Not applicable.

Staff Recommendation: **THAT the Festival Hydro Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.**

Michael Humble, Director of Corporate Services

Rob Horne, Chief Administrative Officer

To: Tom Clifford and the Finance and Labour Relations Committee
 From: Ysni Semsedini, CEO
 Re: Financial Statement Commentary for the period ended
 September 30, 2018

Net income for the period is \$1.8M, which is \$449K ahead of the YTD budget. Detailed commentary on the balance sheet and statement of operations are noted below:

BALANCE SHEET COMMENTARY:

Regulatory Assets – Regulatory assets have moved into a payable position since Q3 2017. The global adjustment variance account has reduced through the year based on final pricing charged by the IESO being slightly less than the first estimate pricing used to bill our customers.

In addition, the RSVA power account is fluctuating monthly based on billed commodity estimates and amounts paid to the IESO net of RPP settlement amounts.

INCOME STATEMENT COMMENTARY

Gross Margin on Service Revenue (Distribution Revenue) – The gross margin on service revenue (or Distribution Revenue) is ahead of budget by \$20K.

Other Revenue – is ahead of budget by \$589K. This is mainly due to a conservation incentive accrued and expected to be received in Q4 pertaining to results achieved in the provincial conservation programs.

Operating and Maintenance (O & M) Expenses – O&M costs are over budget by \$127K at the end of Q3. \$70K of this relates to expenses incurred that are anticipated to be refunded through our property insurance policy. In addition, costs were incurred relating to inspection of the transformer station and resulting maintenance.

Billing, Collecting & Admin Costs – Billing and collecting costs are \$24K over budget. This is partially due to the timing difference between budget and actual for vacations that get booked to payroll burden and allocated to various accounts in the general ledger as compared to non-vacation labour which is charged directly to admin. This timing difference is reversing each month as vacation is used up. In addition, there is one service contract equaling about \$8K of this variance to the end of Q3.

Total Controllable Costs – Total controllable costs are \$152K over budget as a result of the items noted above.

LOAN COVENANT RATIOS

The Loan Covenant liquidity ratios and debt to equity ratios as prescribed by our major lenders, RBC and Infrastructure Ontario are being met.

Text	Pre Yr YTD	Cur Yr YTD
ASSETS		
Current		
Accounts Receivable	5,946,244.00	6,507,573.00
Inventory	192,258.00	449,213.00
Prepaid Expenses	207,252.00	230,480.00
Due from FHSI	218,092.00	355,418.00
Corporate PILS Recoverable	124,722.00	32,661.00
Unbilled Revenue	6,736,978.00	7,197,524.00
	13,425,544.00	14,772,866.00
Property, Plant & Equipment	52,053,949.00	52,389,084.00
Intangible Assets	2,130,686.00	2,106,499.00
Future payments in lieu of income taxes	581,413.00	294,815.00
Regulatory Assets	1,873,590.00	-299,323.00
Total Assets	70,065,180.00	69,263,941.00
LIABILITIES		
Current		
Bank Indebtedness	4,283,319.00	2,582,447.00
Accounts Payable & Accrued Liabilities	7,491,517.00	7,682,427.00
Current Portion of Consumer Deposits	878,156.00	866,550.00
Current Portion of Long Term Loans	186,834.00	193,387.00
Dividends Declared	0.00	0.00
Promissory Note	15,600,000.00	15,600,000.00
	28,439,825.00	26,924,809.00
Unrealized loss on interest rate swap	807,158.00	583,448.00
Deferred Revenue	746,920.00	906,948.00
Employee Future Benefits	1,406,895.00	1,438,708.00
Long Term Debt		
Consumer Deposits over one year	0.00	0.00
RBC Loan - LT Portion	12,181,000.00	11,749,000.00
Infrastructure Ontario Loan - LT Portion	1,459,923.00	1,292,945.00
	13,640,923.00	13,041,945.00

Text	Pre Yr YTD	Cur Yr YTD
Equity		
Share Capital - Common	9,468,388.00	9,468,388.00
Share Capital - Preferred	6,100,000.00	6,100,000.00
Retained Earnings	9,590,095.00	11,002,541.00
Accumulated Other Comprehensive Income	-135,021.00	-202,843.00
Total Equity	25,023,462.00	26,368,086.00
Total Equity	70,065,180.00	69,263,941.00

Text	Pre Yr YTD	Cur Yr YTD	Cur Yr YTD Bdg	Cur to Bdg YTD Var	Cur to Bdg YTD Var%
REVENUE					
SERVICE REVENUE	63,584,162.00	58,867,451.00	65,926,825.00	-7,059,374.00	-10.71%
COST OF POWER	55,607,355.00	50,554,078.00	57,633,740.00	-7,079,662.00	-12.28%
GROSS MARGIN (DISTRIBUTION REVENUE)	7,976,808.00	8,313,373.00	8,293,085.00	20,288.00	0.24%
OTHER OPERATING REVENUE					
	700,674.00	1,284,778.00	695,750.00	589,028.00	84.66%
OPERATING & MAINTENANCE EXPENSE					
TRANSFORMER & DISTRIBUTION STATION EXPENSE	97,507.00	142,213.00	98,715.00	43,498.00	44.06%
DISTRIBUTION LINES & SERVICES OVERHEAD	985,791.00	1,065,612.00	1,020,098.00	45,514.00	4.46%
U/G DISTRIBUTION LINES & SERVICES.	120,767.00	157,756.00	128,967.00	28,789.00	22.32%
DISTRIBUTION TRANSFORMERS	29,709.00	102,628.00	30,874.00	71,754.00	232.41%
DISTRIBUTION METERS	293,023.00	287,468.00	312,385.00	-24,917.00	-7.98%
CUSTOMER PREMISES	157,189.00	172,926.00	210,838.00	-37,912.00	-17.98%
TOTAL OPERATING AND MAINTENANCE	1,683,984.00	1,928,600.00	1,801,874.00	126,726.00	7.03%
ADMINISTRATION					
BILLING, COLLECTING & METER READING	960,984.00	903,004.00	975,545.00	-72,541.00	-7.44%
ADMINISTRATION	1,551,821.00	1,757,579.00	1,661,225.00	96,354.00	5.80%
TOTAL ADMINISTRATION	2,512,805.00	2,660,582.00	2,636,770.00	23,812.00	0.90%
ALLOCATED DEPRECIATION					
	-112,216.00	-121,012.00	-122,670.00	-1,658.00	-1.35%
TOTAL CONTROLLABLE COST					
	4,084,573.00	4,468,171.00	4,315,973.00	152,198.00	3.53%
NET INCOME BEFORE DEP'N, INTEREST & TAX					
	4,592,908.00	5,129,980.00	4,672,862.00	457,118.00	9.78%
DEPRECIATION					
	1,819,904.00	1,872,047.00	1,863,190.00	8,857.00	0.48%
INTEREST EXPENSE	1,273,866.00	1,274,355.00	1,270,577.00	3,778.00	0.30%
INTEREST INCOME	-16,875.00	-33,386.00	-28,755.00	4,631.00	16.11%
NET INCOME BEFORE SWAP, ICM & PBA & INC TAXES	1,516,014.00	2,016,965.00	1,567,850.00	449,115.00	28.65%
CURRENT TAX	70,000.00	146,250.00	146,250.00	0.00	0.00%
NET INCOME BEFORE SWAP & ICM	1,446,014.00	1,870,715.00	1,421,600.00	449,115.00	31.59%
Unrealized Gain/Loss on Swap	0.00	0.00	0.00	0.00	0.00%
Marketable Security - recorded as OCI	0.00	0.00	0.00	0.00	0.00%
NET INCOME	1,446,014.00	1,870,715.00	1,421,600.00	449,115.00	31.59%

Festival Hydro Inc.**KEY FINANCIAL RATIOS & STATEMENT OF CASH POSITION**

AS AT September 30, 2018

Key Financial Ratios:	<u>Actual Ratio</u>	<u>Required Ratio</u>
RBC Compliance Ratio - Funded Debt to Total Capital	0.55	Less than 0.65
Infrastructure Ont Compliance - Debt to Equity Test	39:61	Less than 75:25
Infrastructure Ont Compliance - Debt Service Ratio	2.33X	Not less than 1.30X

	<u>September 2017</u>	<u>December 2017</u>	<u>September 2018</u>
Cash from Operations			
Net Income	1,446,014	2,106,228	1,870,715
Depreciation	1,819,904	2,409,159	1,872,047
Unrealized loss on interest rate swap	-	(155,889)	-
Net Change in Receivables/Payables/Var Accts	(2,049,192)	(1,693,536)	877,931
Contributed capital	223,072	378,468	539,822
Total Cash Provided	<u>1,439,798</u>	<u>3,044,430</u>	<u>5,160,515</u>
Loan Repayments	391,113	579,948	405,592
Cash Used - Capital Expenditures	1,994,200	2,908,329	2,369,415
Cash Used - Dividends paid	728,670	1,119,000	795,975
	<u>3,113,983</u>	<u>4,607,277</u>	<u>3,570,982</u>
Increase (Decrease) in Cash Position	(1,674,185)	(1,562,847)	1,589,533
Bank Indebtedness, Beg of Period	<u>(2,609,133)</u>	<u>(2,609,133)</u>	<u>(4,171,980)</u>
Bank Indebtedness, End of Period	<u>(4,283,318)</u>	<u>(4,171,980)</u>	<u>(2,582,447)</u>



Corporate Services Department

MANAGEMENT REPORT

Date: November 20, 2018
To: Finance and Labour Relations Sub-committee
From: Michael Humble, Director of Corporate Services
Report#: FIN18-066
Attachments: FHSI - Rhyzome – Q3 2018 financial statements

Title: Financial Statements and Commentary for Festival Hydro Services Inc. (FHSI) – Q3 ending September 30, 2018

Objective: To consider the financial reports from FHSI for the period ending September 30, 2018.

Background: City Council is updated quarterly on the financial position of FHSI.

Analysis: As noted in the attached statements. Representatives of Festival Hydro will attend the meeting to answer questions.

Financial Impact: Not applicable.

Staff Recommendation: **THAT the Festival Hydro Services Inc. financial statements and commentary for the period ending September 30, 2018, be received for information.**

Michael Humble, Director of Corporate Services

Rob Horne, Chief Administrative Officer

To: Tom Clifford and the Finance and Labour Relations Committee
From: Ysni Semsedini, CEO
Re: Commentary on Financial Results –
For the period ended September 30, 2018

The net income for the period was \$211K which is \$114K ahead of budget. Detailed commentary on the balance sheet and income statement activity are noted below:

Balance Sheet Commentary:

Capital asset additions - Additions to the end of Q3 are \$128K, 19% of budget. Details on the capital spend to date as noted below:

WiFi Capital – Total spend of \$77K relates to costs for completing the AP installation project. The budget for 2018 anticipated a \$22K spend on collector updates and a \$30K spend on the AP project. The overspend on the AP project is a result of unplanned relocation of various AP's to improve the functionality of the network and stabilize the customer experience. The pilot for the collector update will be completed before year end.

Fiber Capital – Total YTD spend on fibre is \$50K for network expansion for new customer connectivity. We anticipate an underspend of \$520K of fibre capital due to the timing of the fibre loop build and the planned work on temporary splices. Although work continues on the loop, we do not expect to be billed for any of it in 2018 as the asset would not be available for use.

Income Statement Commentary:

Revenues – Revenues are \$17K ahead of budget mainly as a result of fibre and WIFI revenue being ahead of budget as a result of new contracts. Consulting revenue is lower than budget due to the timing of IT resources hired to subcontract out as compared to budget.

Operating Expenses – Operating expenses are below budget by \$76K. This is driven by resource costs being below budget by \$56K due to the timing of resource hiring as compared to budgeted timing. Admin expenses are also below budget by \$16K due to less spend on marketing materials for our wireless campaign than planned.

Text	Cur Yr YTD	Pre Yr YTD
CURRENT ASSETS		
CASH	84,677.00	67,085.00
ACCOUNTS RECEIVABLE & PREPAIDS	126,690.00	63,059.00
INCOME TAX RECEIVABLE/(PAYABLE)	-889.00	-397.00
OTHER ASSETS	0.00	0.00
INVENTORY	9,832.00	11,728.00
TOTAL CURRENT ASSETS	220,309.00	141,474.00
FIXED ASSETS		
GROSS BOOK VALUE	5,494,077.00	5,336,041.00
ACCUMULATED DEPRECIATION	-3,213,862.00	-2,943,051.00
NET BOOK VALUE	2,280,215.00	2,392,991.00
INVESTMENT TAX CREDIT RECEIVABLE	64,000.00	64,000.00
TOTAL ASSETS	2,564,523.00	2,598,464.00
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE	-60,755.00	-112,849.00
DUE TO FESTIVAL HYDRO INC.	-355,418.00	-218,092.00
CURRENT PORTION OF LTD	-75,744.00	-74,023.00
PROMISSORY NOTE	-372,000.00	-372,000.00
TOTAL CURRENT LIABILITIES	-863,915.00	-776,964.00
DEFERRED REVENUE	-170,732.00	-207,320.00
DEFERRED TAX LIABILITIES	-113,000.00	-62,000.00
RBC FINANCING	-595,553.00	-895,937.00
EQUITY		
SHARE CAPITAL	-249,236.00	-249,236.00
RETAINED EARNINGS	-572,089.00	-407,009.00
TOTAL EQUITY	-821,324.00	-656,244.00

Text	Cur Yr YTD	Pre Yr YTD
TOTAL LIABILITIES & EQUITY	-2,564,523.00	-2,598,464.00

Text	Pre Yr YTD	Cur Yr YTD Bdg	Cur Yr YTD
REVENUE			
Total Revenue	1,045,055.00	1,032,025.00	1,049,046.00
Total Operating Expenses	584,303.00	678,208.00	602,605.00
Net Income Before Depreciation & Interest	460,753.00	353,817.00	446,441.00
Depreciation	247,500.00	195,001.00	194,271.00
Interest Income	-323.00	0.00	-532.00
Interest Expense	42,278.00	48,675.00	41,526.00
Net Income for the Period before Taxes	171,298.00	110,142.00	211,177.00
Current Tax Provision	0.00	0.00	0.00
Future Tax Provision	0.00	12,751.00	0.00
Net Income for the Period before Taxes	171,298.00	97,392.00	211,177.00

Festival Hydro Services Inc.
STATEMENT OF CAPITAL
For the Period Ended September 30, 2018

	<u>2017</u>	<u>2018</u>	<u>2018</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual YTD</u>
Sentinel Lights	\$1,440	\$0	\$0
ISP Equipment/Computer HW & SW	\$10,975	\$22,100	\$270
WiFi	\$280,374	\$52,000	\$77,688
Fibre Optic Cable - FHI	\$75,319	\$605,300	\$50,340
Contributed Capital - Wightman	\$10,413		\$0
Total Capital Expenditures	\$378,521	\$ 679,400	\$128,298

Festival Hydro Services Inc.
STATEMENT OF CASH POSITION
For the Period Ended September 30, 2018

	<u>Dec 2017</u>	<u>Q3 2017</u>	<u>Q3 2018</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<i>Cash from Operations</i>			
Net Income	125,201	171,298	211,177
Future tax provision	51,000	-	-
Depreciation	324,041	247,500	194,270
Change in value of options	8,800	8,800	-
Change in Deferred revenue	(13,142)	(10,178)	(33,624)
New Contributed capital (non-cash)	(10,413)	(10,413)	-
Net Change in Receivables/Payables	77,508	67,395	(123,450)
Total Cash Provided	562,995	474,402	248,373
<i>Cash Used/Received</i>			
Capital expenditures	(368,108)	(338,369)	(128,298)
RBC loan repayment	(293,560)	(219,537)	(224,640)
	(661,668)	(557,906)	(352,938)
<i>Increase (Decrease) in Cash Position</i>	(98,673)	(83,504)	(104,565)
<i>Cash and due to FHI beginning of Year</i>	(67,503)	(67,503)	(166,176)
Cash and due to FHI end of Period	(166,176)	(151,007)	(270,741)



MANAGEMENT REPORT

Date: November 20, 2018
To: Finance & Labour Relations Sub-committee
From: Michael Humble, Director of Corporate Services
Report#: FIN18-067
Attachments: investStratford Q3 report – Nov 20 2018

Title: Stratford Economic Enterprise Development Corporation – 2018 Quarterly Report 3

Objective: To update members of Sub-committee on recent and upcoming activities for the Stratford Economic Enterprise Development Corporation (SEED Co./investStratford).

Background: See attached presentation.

Analysis: Joani Gerber, Chief Executive Officer of SEED Co., will be presenting a quarterly update to Sub-committee.

Financial Impact: Not applicable.

Staff Recommendation: **THAT the Stratford Economic Enterprise Development Corporation (SEED Co.) quarterly report dated November 20, 2018, be received as information.**

A handwritten signature in black ink, appearing to read "Michael Humble", written over a horizontal line.

Michael Humble, Director of Corporate Services

A handwritten signature in black ink, appearing to read "Rob Horne", written over a horizontal line.

Rob Horne, Chief Administrative Officer

Finance & Labour Relations Sub-Committee – Nov 20, 2018

Investment Attraction

- ' Quebec Delegation/AutoTech Summit
 - ' Hosted a delegation of companies from Quebec
- ' ScutiX - German Data Centre
- ' Intelligent Transportation Symposium
 - ' World Congress – featured as a primary partner of the CDN delegation
 - ' Completed meetings with both the Denmark & Swedish Trade Commissions
 - ' Limited leads, however Stratford the only Ontario jurisdiction in attendance



Investment Attraction – Q4

- ' Oct, 2018 – Specialty Equipment Manufacturing Association (SOMA)
- ' Application submitted to Industry Canada for financial support of activities focused on the UK & German market – working with the CDN Embassy & Trade Commission Offices



Finance & Labour Relations Sub-Committee – Nov 20, 2018

Business Retention & Expansion

- (Wright Business Park
 - (Pre-Consultations/Reserves – 4 parcels
 - (Active Leads – 3 parcels
- (Two new company expansions in the final site planning phase totaling close to 32,000 square feet of additions to existing facilities.

Business Retention & Expansion – Q4

- (Development Lands Project – the design RFP for Crane Avenue (23 acres) is out.
- (investStratford Board – will have a pricing and land deposit policy recommendation for Council to consider in early 2019



Finance & Labour Relations Sub-Committee – Nov 20, 2018

Business Creation & Entrepreneurship

- ' Fielded 59 enquiries, spent 98 hours in direct consulting and supported the start-up/expansion of 43 small businesses (Jul/Aug/Sept; total catchment area)
- ' The final cohort of Starter Company has launched – collaborating with RTO4, CCC, STA & others to support small businesses improving their online presence
- ' Small Business Week – Happy Hour & 5-Day “Tip of the Day” Facebook Series
- ' Historical Success Rates – between 2013-2017, 66% of the businesses we’ve supported via direct consulting are still in existence

Business Creation & Entrepreneurship – Q4

- ' Summer Company – Province awarded additional \$5,000 for marketing the program within our catchment area
- ' Online instagram program runs through to December
- ' 12 days of Holidays featuring Small Businesses in the Catchment area



Finance & Labour Relations Sub-Committee – Nov 20, 2018

Workforce Development

- ' Skills Advance Program
 - ' Graduated a cohort of participants in Oct, 2018. More industries have signed up to participate
- ' Transportation
 - ' Collaborating w/City Transit to promote the new industrial route – one-pagers, email blasts, etc. to local employers.
- ' Housing Roundtable
 - ' Initial meetings w/City Housing Department, Infrastructure to research & develop recommendations for Council consideration

Workforce Development – Q4

- ' Transportation project
- ' United Way & Centre for Employment & Learning – new Canadian landing program

Finance & Labour Relations Sub-Committee – Nov 20, 2018

Marketing & Communications

-) Company Openings/Ribbon Cuttings
 -) Stackpole; Samsonite
-) Amazing Race
 -) Stratford featured prominently – investStratford team pivotal in set up & execution
-) Trillium Network for Advanced Manufacturing
 -) Collaborating on success stories & GIS mapping tool
-) Accessible Media Inc.
 -) Interviewed Mayor & Staff for Shifting Gears; Autonomous Vehicles
 -) Featured the Stratford project



Marketing & Communications – Q4

-) Completion of Web Updates – fresh appeal; user-experience; land listings
-) Rural Economic Development Project, Smart City Value Proposition – in full swing

Finance & Labour Relations Sub-Committee – Nov 20, 2018

Governance & Management

- 2019 Operating Budget – reviewed w/Corporate Services & will include a Restricted Reserve Fund
- By-Laws updated to reflect Council direction w/respect to Board Member recruitment
- Thanks to Councilors Beatty and Brown and Mayor Mathieson for their service during the inaugural 4 years of investStratford!

Governance & Management – Q4

- Begin recruitment efforts for replacements for retiring Board Members (2019)



Corporate Services Department

MANAGEMENT REPORT

Date: November 20, 2018
To: Finance and Labour Relations Sub-committee
From: Michael Humble, Director of Corporate Services
Report#: FIN18-068
Attachments: Stratford Tourism Alliance 2018 Update – Q3

Title: Stratford Tourism Alliance – 2018 Quarterly Report 3

Objective: To receive an update on the Stratford Tourism Alliance's activities and financial position so far in 2018.

Background: Stratford Tourism Alliance (STA) gives regular updates to Council through the Finance & Labour Relations Sub-Committee.

Analysis: Representatives from STA have been invited to attend as a delegation to present the attached report.

Financial Impact: None noted.

Staff Recommendation: That the Stratford Tourism Alliance report dated November 20, 2018, be received for information.

Michael Humble, Director of Corporate Services

Rob Horne, Chief Administrative Officer

Finance and Labour Relations

2018 Q3 & Mid-Q4 Update



Executive Summary

- Revenue is tracking well at 96.4% of budget by end of Q3 & mid-Q4. Outstanding receivables are grant money reimbursements and Stratford Tourism Supplement payments from partner accommodators.
- Expenses on target at 77.6% of budget by end of Q3 & mid-Q4. All special project, on-going expenses, and City loan repayment on track for year-end.

2018 Actuals vs Budget – Revenues Q3 & Mid-Q4¹⁰⁵

	Jan - Oct 18	Budget	% of Budget
Ordinary Income/Expense			
Income			
4000 · INTEREST INCOME	263.79	100.00	263.8%
4050 · MARKETING SALES	74,729.25	94,275.00	79.3%
4240 · MEMBERSHIP SALES	59,030.99	55,410.00	106.5%
4260 · PARTNERSHIPS*	613,563.00	608,500.00	100.8%
4280 · DESTINATION MARKETING FUND	74,597.49	95,000.00	78.5%
Total Income	822,184.52	853,285.00	96.4%

2018 Actuals vs Budget – Expenses Q3 & Mid-Q4



	Jan - Oct 18	Budget	% of Budget
Expense			
5100 · CONTRACT AND CONSULTING	17,594.95	5,500.00	319.9%
5107 · 5107 Four Season Development	1,016.17	5,000.00	20.3%
5633 · BANK & MERCHANT SERVICE F...	2,486.12	3,800.00	65.4%
5645 · INSURANCE	3,831.36	3,600.00	106.4%
5660 · TRAVEL	905.45	1,500.00	60.4%
5950 · SPECIAL PROJECTS	11,500.00	15,000.00	76.7%
5990 · Spec Proj - RTO Animation Fund	6,508.80	10,000.00	65.1%
6000 · MARKETING - INTERNET	52,279.00	103,730.00	50.4%
6150 · MARKETING - PRINT	59,074.51	84,500.00	69.9%
6151 · MARKETING - RADIO			
5470 · Radio	0.00	1,000.00	0.0%
Total 6151 · MARKETING - RADIO	0.00	1,000.00	0.0%
6152 · MARKETING*	36,910.85	57,200.00	64.5%
6153 · PROFESSIONAL FEES	12,289.00	23,000.00	53.4%
6155 · FACILITY MAINTENANCE	1,618.04	5,500.00	29.4%
6480 · PAYROLL	337,977.39	417,850.00	80.9%
6540 · OFFICE EXPENDITURES	20,614.36	34,650.00	59.5%
6550 · EVENT EXPENSES	7,584.03	10,700.00	70.9%
7000 · TELEPHONE/COMMUNICATIONS	7,321.89	8,500.00	86.1%
7300 · Stratford Always On Project	34,683.43		
Total Expense	614,195.35	791,030.00	77.6%
Other Income/Expense			
Other Expense			
5451 · Transfer to Reserve	0.00	20,000.00	0.0%
7100 · City Repayment on Loan	0.00	42,187.50	0.0%
Total Other Expense	0.00	62,187.50	0.0%

Current Active Partners – 205

- Current Active Partners - 205
- YOY increase from 184 in Oct 2017
- 2018 YTD total of 44 new active partners, 23 lost

In-person Visitor Update

YTD totals: 58,255 (6,428 visitor or 11% YOY decrease)

Acknowledging the numbers for 2018 are down; front-line staff noted a change in the quality of interactions with visitors this year. Compared with previous years, full-time and summer staff found a significant increase in opportunities to offer visitors more time and meaningful customer service in 2018.

- Centre News: new frontline office hours (Mon – Sat 10-6, Sun and holidays 11-3, closed on major stats). New summer hours will be 10–6, seven days a week. Creates consistent, reliable hours for Stratford’s visitors. New STA branding signage installed at Downie St centre.

Alignment with Regional Partners

- Attended Tourism Town Hall hosted by Toronto Tourism, to compare notes with other regions. Powerful data shared re: Ontario tourism sector job numbers (390,000 people) and economic impact (\$34 billion industry overall). Many colleagues looking at possible tourism scenarios and opportunities resulting from legalization of cannabis.
- Updated Christmas trail receiving big uptake with partners in regional communities. Launched Nov. 1st.
- Worked with Board of Destination Marketing Association to establish Guiding Principles for Hotel Tourism Fees legislation implementation in municipalities across Canada.

Community Collaborations

- Exploring creation of series of modules with University of Waterloo on “Digital Tourism Innovation”. Plan to evolve into future full course offering.
- July 31st Amazing Race broadcast at City Hall a great success. 250 seats reserved within hours. **Destination Ontario reports show reach of 8.97 million and media value at \$3.68 million.**
- STA advised CBC Murdoch Mysteries location scouts and assisting new Brittlestar morning show for Rogers.
- Working with Alison Jordan to better inform local businesses about sports tournaments coming into the City. Will continue to work closely to develop deeper, longer-range strategies.

- Stratford “Love Lock” concept (designed by Off The Wall) for pedestrian bridge over R.T. Orr dam approved in principle by Parks Committee. Funding secured for possible early 2019 (Romance/Valentine’s Day) launch.
- “Top Fives” initiative launched. Focuses media attention on STA partners and creates quality content for online algorithms.
- Agency and production company designed and produced five new destination videos as part of a #StratfordAlwaysOn campaign for digital and traditional media. Campaign includes distribution in over 100,000 Toronto Star papers (226,000 readers) and Downtown Toronto screens in Dundas Square, The Path (100,000 pedestrians daily) and International Newstands (reach of 775,000) during October.

Digital Performance Q3 & Mid-Q4



October 2018 digital metrics report

A very exciting stat for October: 69% of our site visitors came to our site on a mobile device (43% phone, 26% tablet). This definitely fits in with the digital plans we are working on. Our overall site visits are still lagging behind due to the drop in the revised Google Grants Program but the gap has closed 8% over the last two months. Social engagement is holding strong even with a lower number of posts based on available resources due to Google360 and Top5 campaign boosting.



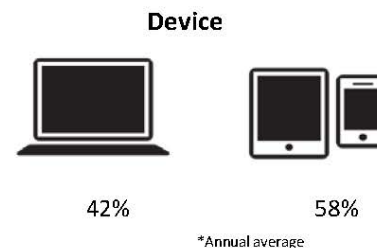
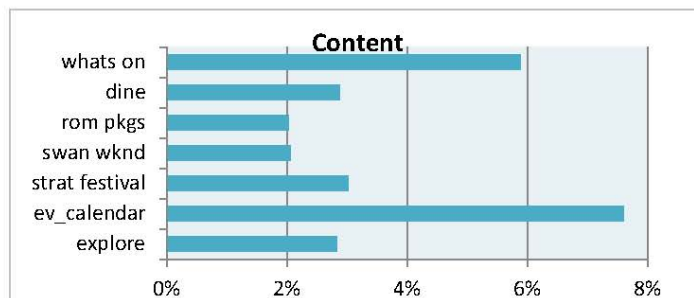
CAMPAIGN UPDATE DIGITAL ADS YTD September

\$15,008.49 spend
9,435,435 impressions
69,701 clicks - 1.5%CTR

Facebook Spend outside of CPC campaigns Sept & Oct
37,612 paid reach \$377.15 spend (inc. \$110 Partner buy)
3,832 engagements

Google Grants YTD to September 30

\$9,000 management fee
724,741 impressions
42,952 clicks
5.93% CTR
\$1.31 CPC
Cost \$56,348.29
Conversions 1,296



	Followers	Engagement/Mentions	Reach/Impressions
	14,742 ↑ 9%	139,083 ↓ -13%	2,685,431 ↓ -10%
	12,480 ↑ 2%	3,126 ↑ 10%	904,800 ↑ 7% YOY



- Strong YTD outreach with 164 articles/blogs/radio/TV features (95% of 2017 achievement).
- Jennifer Valentyne featuring Rocky Horror Experience and Mother/Daughter Stratford Getaway contest resulted in 300,000 total impressions and over 17,000 engagements
- Erica Ehm weekend coverage created good interactions
- German writer hosted in partnership with Ontario Tourism
- 6 Lifestyle Media Writers attended Retail FAM Trip in Oct

Upcoming:

- CTV News feature “In Your Backyard – Christmas Trail



“I’ve been thinking about it for a while....‘Oh, we have to get to Stratford’ – it’s always been on my mind,” said Mark Lysakowski, a producer with Amazing Race Canada....”Stratford is one of those great communities that people know about because of the Festival – and Bieber has made it really popular as well- ...but people go, ‘What else is there?’Stratford is much more than most people think it is.



Galen Simmons
Stratford Beacon Herald and
London Free Press
July 25, 2018

Thank you!





MANAGEMENT REPORT

Date: November 1, 2018
To: Community Services Sub-committee
From: David St. Louis, Director of Community Services
Report#: COM18-015
Attachments: 2019 Budget & Fee Schedule

Title: Golf Course 2019 Budget & Fee Schedule

Objective: To review and approve the proposed 2019 budget and fee schedule for the Municipal Golf Course.

Background: Attached is a proposed budget and fee schedule for 2019. A representative from the Golf Course Board of Directors will be present at the meeting to answer any questions.

Analysis: As per the agreement, the budget and fee schedule require Council approval.

Financial Impact: Increases based on the change in minimum wage and the cost of doing business.

Staff Recommendation: **THAT the 2019 Municipal Golf Course Budget and Fee Schedule be approved as presented.**

Director of Community Services

Rob Horne, Chief Administrative Officer

REVENUE	Year 2019
<i>Description</i>	Budget
Membership Fees	\$ 160,000.00
Green Fees	\$ 92,000.00
Beer, Liquor, Wine	\$ 81,350.00
Booth (pop, chips, etc.)	\$ 17,500.00
Golf ball, Gloves, hats, push carts	\$ 9,000.00
Interest Earned	\$ 1,000.00
Miscellaneous (BBQ rental, etc)	\$ 4,500.00
Cash Over	\$ 100.00
Trail Fees - Compound (\$160x30carts)	\$ 3,800.00
Non-taxable Food	\$ 4,000.00
Transfer from reserve	\$ -
Rental Carts	\$ 33,000.00
Hole Sponsorships	\$ 5,200.00
Driving Range	\$ 25,000.00
Tournament	\$ -
TOTAL REVENUE	\$ 436,450.00
EXPENDITURES	
<i>General Expenses</i>	
telephone	\$ 500.00
hydro, water, water heater rental	\$ 15,500.00
Part Time Salaries	\$ -
Internet - Web	\$ 1,000.00
Building Maintenance	\$ 8,000.00
gas (heating)	\$ 3,000.00
TV/Cable	\$ 2,300.00
Liquor License	\$ 1,050.00
Advertising	\$ 4,000.00
Printing of Forms (scorecards/bagtags)	\$ 1,500.00
Office Supplies & Repairs	\$ 1,700.00
Food & Soft Drinks	\$ 12,000.00
Beer, Wine, Liquor	\$ 35,000.00
Minor Equipment	\$ 2,000.00
Turf Maintenance	\$ 40,000.00
Equipment Repairs	\$ 8,000.00
Gasoline & Oil	\$ 10,000.00
Golf balls/gloves/hats	\$ 7,500.00
Insurance	\$ 7,000.00
Loan Interest	\$ -
Golf tournament (trophies)	\$ 625.00
Car Allowance	\$ 1,100.00
Golf Course Rental	\$ 20,000.00

Staff uniform	\$	-
Cash short	\$	75.00
Golf carts, purchase and repair		
Hole Sponsor	\$	-
Gas BBQ	\$	-
OGA Membership	\$	1,000.00
Cart/Equipment Rental (12 carts \$750)	\$	9,500.00
Unexpected Expenses	\$	2,000.00
Accreditation Program IPM/NGCOA	\$	2,000.00
Expenses (Capital)		
Transfer to reserve	\$	20,000.00
Junior golf		
Education/Training	\$	-
Course Improvements	\$	3,000.00
VISA charges	\$	2,200.00
MC charges	\$	1,800.00
DEBIT charges	\$	1,000.00
Bank Fees	\$	200.00
cell phone (managers)	\$	600.00
Tee-on Membership	\$	2,000.00
PGA Canada Dues (OGSA)	\$	1,300.00
Driving Range	\$	5,000.00
TOTAL GENERAL EXPENDITURES	\$	233,450.00
Administration Expenditures		
Salaries	\$	185,000.00
Benefits	\$	18,000.00
TOTAL ADMINSTRATIVE EXPENSES	\$	203,000.00
Total Expenditures	\$	436,450.00
Net (surplus)/deficit	\$	-

2019 Municipal Golf Course Price List

GOLF MEMBERSHIPS

Category (plus HST)

		Before Feb 28
Family	\$ 1,400.00	\$ 1,305.00
Couples	\$ 1,139.00	\$ 1,075.00
Adult 29+	\$ 599.00	\$ 560.00
Intermediate 23-28	\$ 485.00	\$ 455.00
Student 17-22	\$ 430.00	\$ 400.00
Junior 11 - 16	\$ 310.00	\$ 290.00
Junior with adult (parent or grandparent)	\$ 199.00	\$ 185.00
Beginner 10 and under	\$ 135.00	
Female introductory	\$ 485.00	\$ 455.00

**GREEN FEE RATES (plus HST)****Monday to Friday**

9-Hole	\$ 20.00
18-Hole	\$ 30.00

CART RATES (plus HST)**Member Owned**

Compound Fee	\$ 185.00
Trailer Fee	\$ 185.00

Daily Rental (HST included)

9-Hole Single	\$ 12.00
9-Hole Shared	\$ 24.00
18-Hole Single	\$ 16.00
18-Hole Shared	\$ 32.00

Seasonal Rental (plus HST)

9-Hole single rider	\$ 280.00
18-Hole single rider	\$ 365.00

MISCELLANEOUS FEES (plus HST)

Push Cart Daily Rental	\$ 3.00
Push Cart Storage	\$ 30.00
Seasonal Locker	\$ 60.00
Seasonal Push Cart	\$ 50.00
Couples Push Cart	\$ 75.00
Season Locker & Push Cart	\$ 90.00

PRACTICE FACILITY (plus HST)

Individual Membership	\$ 200.00
Family Membership	\$ 300.00

Individual Bag (HST included)

Bag of Balls - Large	\$ 10.00
Bag of Balls - Small	\$ 7.50

GREEN FEE RATES (plus HST)**Saturday and Sunday**

9-Hole	\$ 22.50
18-Hole	\$ 32.50

FOOD & BEVERAGE (HST included)

Beer - Bottle	\$ 4.75
Beer - Can	\$ 5.25
Beer - 20 oz draft	\$ 5.75
Beer - pitcher	\$ 17.00

Liquor - 1 oz/mix & Spirits	\$ 4.75
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Pop - Bottle	\$ 2.50
Powerade - Bottle	\$ 2.50
Canned Drinks	\$ 1.00
Juice	\$ 2.00
Hot Dog	\$ 2.50
Sandwich	\$ 4.50

Confectionary (Chips/Nuts/etc.)	\$1-\$3
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Non Members of Course (Range)

Individual Membership	\$ 250.00
Family	\$ 375.00