Financial Overview

Past – Present – Future

Prepared by the City of Winnipeg
Corporate Finance

Preamble

This document was assembled to help explain and inform how the City of Winnipeg was able to carry out 14 years of property tax cuts and freezes between 1998 and 2011. This document will also outline some of the current financial challenges such as the operating budget's structural deficit and the need for additional revenue sources.

The current City funding model is unsustainable.

The City is challenged by a growing structural operating deficit in the tax-supported budget. Ongoing revenues are not enough to cover current expenditures levels. In the past, in order to keep City tax rates competitive and affordable, one-time revenue sources have been used to balance the tax-supported operating budget. For 2016, the operating budget shortfall is projected at $73 million.

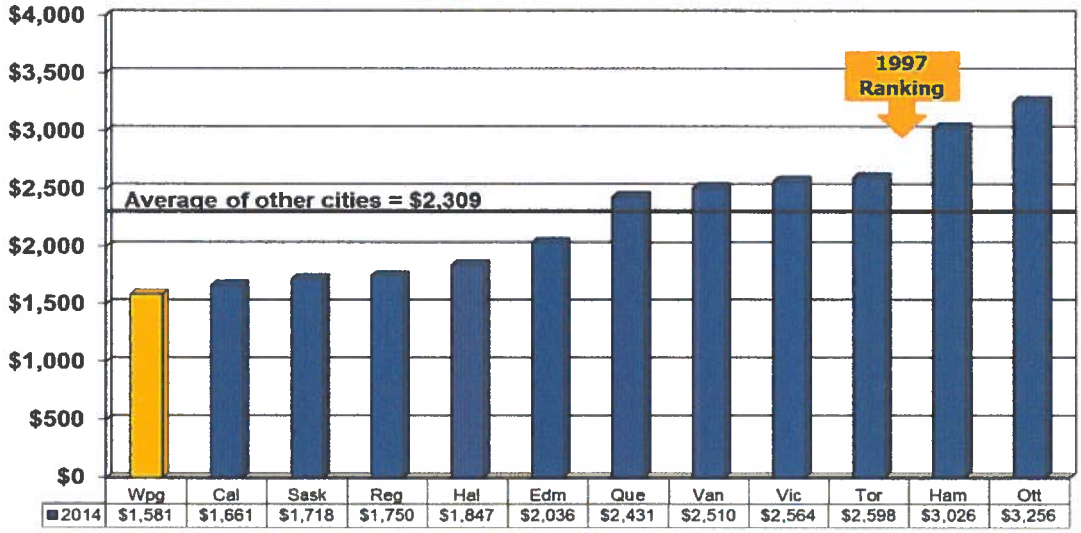
A new funding model is required.

Source: Compiled and derived by the City of Winnipeg.

Financial Overview – Past

Going back to 1997, the City had comparably high residential property taxes and a high debt level ($1 billion) relative to other cities. In 1998, the City began freezing its property tax revenue. For 14 years, the City achieved property tax cuts / freezes: 3 years of 2% property tax cuts (2000, 2001 and 2002) and 11 years of property tax freezes; an overall 6% property tax revenue reduction. During this period, the property tax rate (mill rate) was reduced by 60%, from 33.479 in 1998 to 13.372 in 2014.

2014 Municipal Property Tax Comparison – Average House



	Wpg	Cal	Sask	Reg	Hal	Edm	Que	Van	Vic	Tor	Ham	Ott
2014	$1,581	$1,661	$1,718	$1,750	$1,847	$2,036	$2,431	$2,510	$2,564	$2,598	$3,026	$3,256

Source: Compiled and derived by the City of Winnipeg.

During this time, the City stopped borrowing, deferred infrastructure spending, and began reducing operating costs through computerization, process improvements and expenditure management (deferring costs, reducing non-frontline staff, and annually trimming non-essential expenses).

Over the last 17 years, other cities have continued to approve annual property tax increases for use in both their operating budgets and their capital / infrastructure budgets. Of the other five cities compared to below, over the 17 years, the average property tax increase was just under 4% per year – while Winnipeg averaged 0.4% per year. Cumulatively, these amount to large increases (50% to 78%) relative to Winnipeg's 6.7%.

Property Tax Increases in Western Cities

	1999 to 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	1999 to 2015
Vancouver	28.7%	8.0%	1.2%	5.8%	2.0%	2.0%	2.8%	2.0%	1.9%	2.4%	57%
Edmonton	30.3%	5.0%	7.5%	7.3%	5.0%	3.9%	5.4%	3.3%	4.9%	5.7%	78%
Calgary	30.0%	2.6%	4.5%	5.3%	4.8%	5.0%	6.0%	5.5%	5.0%	4.5%	73%
Saskatoon	24.0%	4.8%	5.4%	2.9%	3.9%	4.0%	4.0%	5.0%	7.43%	5.34%	67%
Regina	16.9%	3.9%	2.8%	0.0%	4.0%	4.0%	3.9%	4.5%	5.9%	3.9%	50%
Winnipeg	-6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.5%	3.9%	2.95%	2.3%	6.7%

Source: Compiled and derived by the City of Winnipeg using cities' websites and budget books.

Quantifying the Savings and other Revenues

From 1997 to 2011, the tax-supported budget expenditures increased from approximately $684 million to $847 million – an overall increase of $163 million. With such an increase in costs, how was the property tax freeze achieved?

The property tax cut / freeze was achieved by freeing up other funding, through cost reductions, that could then be used to pay for inflationary and volume cost increases:

- $100 million in reduced debt payments
- $12 million in reduced pension payments covered by the temporary pension surplus
- $14 million in transferring land drainage costs to sewer utility
- $20 million in a new water and sewer utility dividend
- $14 million in a frontage levy increase
- $55 million in sinking fund surplus withdrawals, total (amounts vary by year)
- $10 to $30 million annually in other various one-time revenues
- Capital closing process ($11 million in 2011)
- Other costs / staff reductions throughout departments
- Including approximately $16 million in targeted staff reduction

This resulted in approximately $164 million in permanent cost reductions /additional revenues. (Does not include other reductions: process improvements and efficiencies etc.). This is equivalent to about a 40% property tax increase.

Staffing has increased

Between 1999 and 2015 there has been a 9% increase in staff level.

Police, Fire/Paramedic, Transit, Water and Sewer were the 4 service areas which saw staffing levels increase by 1,067 FTEs.

The remainder of City service areas had a combined reduction of 286 positions. Resources were shifted to high priority areas.

On a per citizen perspective there has been a staff reduction of 4%.

* 81 staff transferred to Assiniboine Park Conservancy

\+ Transit's 1999 figure adjusted to the same basis as the 2014 FTE Complement Report

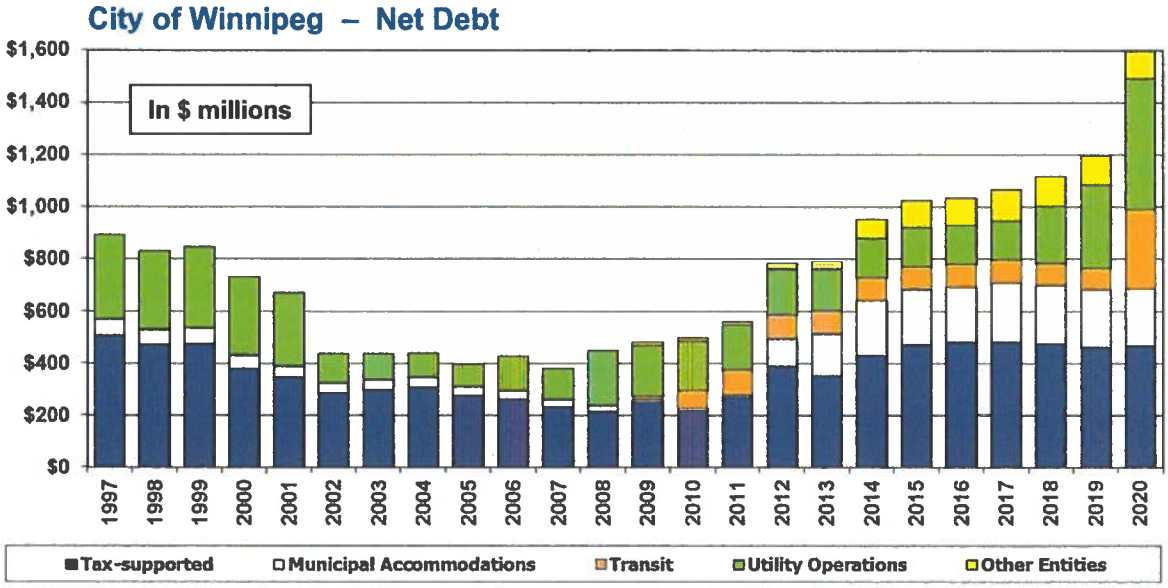
** 1999 figures are restated to be consistent with 2015 presentation / organizational structure

City of Winnipeg Staffing Changes
Budgeted FTEs

Service Areas	1999**	2015	# change	% change
Police	1,477	1,932	456	31%
Transit	1,362 +	1,545	183	13%
Fire-Paramedics	1,070	1,370	300	28%
Public Works (roads & parks)	992	1,023	32	3%
Water, Sewer & Land Drainage	731	859	128	17%
Community Services (restated)	861	696 *	-165	-19%
Planning, Prop & Dev	283	287	4	1%
Solid Waste Collection & Disp	125	108	-17	-14%
Municipal Accommodations	322	282	-40	-12%
Fleet Management Agency	196	136	-60	-31%
Parking Authority	25	59	34	135%
Animal Services	20	28	8	39%
Golf	28	24	-5	-17%
Glacial Sand & Gravel	19	-	-19	-100%
Corporate Support Services	203	214	12	6%
Contact Centre - 311	-	86	86	n/a
Assessment & Taxation	230	143	-87	-38%
Corporate Finance	129	100	-29	-22%
Legal Services	24	28	5	19%
Office of the CAO	29	15	-15	-50%
City Clerks	71	45	-26	-37%
Audit	10	7	-3	-31%
Mayor's Office/Policy Dev & Com	13	14	1	7%
Council	15	15	0	0%
TOTAL	**8,235**	**9,016**	**781**	**9%**
Staff per 1,000 Citizens:	**13.1**	**12.5**	**-0.5**	**-4%**

Changes in Debt Levels

Winnipeg's debt level went from just below $1 billion in the late 1990s to a low of $400 million in 2007. When all of the current borrowing commitments are factored in, the debt is projected to reach about $1.6 billion by 2020. (Includes Rapid Transit Southwest, but does not include potential Waverley Underpass or Marion Underpass / Realignment projects.)



Debenture debt and P3 obligations included.

Future Budget Challenges

Today we have service cost increases and requirements, including deferred operating and maintenance costs, increased staffing levels in public safety and strategic areas, as well as infrastructure investment requirements.

Most of the City's previous high interest debt is paid off. But the City has recently taken on new debt which requires new interest and debt repayment costs.

Our past reliance on non-recurring, one-time revenues and deferral of operating and maintenance costs is not sustainable. These factors have resulted in the City's tax supported budget having a growing structural deficit: sustainable revenue streams do not cover ongoing operating expenditures.

In order to keep tax rates competitive and affordable, one-time revenue sources have been used to balance the tax-supported budget. For 2016, the tax-supported operating shortfall is projected at $73 million. New long-term growth revenue sources will be required in the future to address the growing operating structural deficit.

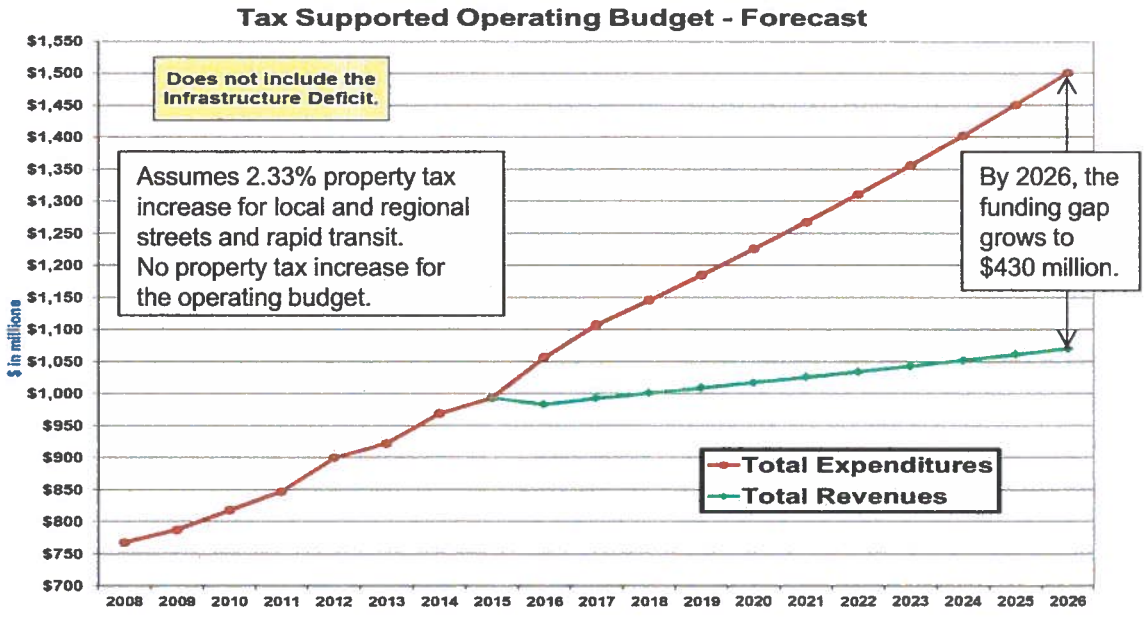
Future Budget Challenges – Operating Budget

Below is a multi-year graphical depiction of the City's tax-supported operating expenditures and revenues. The underpinning assumptions are hypothetical and are presented for discussion purposes only.

Overall operating spending is forecast to increase at 3.4% per year based on current trends.

Assuming no additional property tax increase for the operating budget, overall total operating revenue is projected to increase at 0.9% per year. The non-property tax revenues (e.g. frontage levy, user fees, regulatory fees, provincial grants) are forecasted to grow at 0.7% to 2.0% per year depending on the revenue source, based on current trends and volume growth.

The gap between forecasted spending and revenues, is estimated to grow at approximately $35 million per year. By 2026, without other revenue increases or other new revenues, the funding gap grows to $430 million per year.



As part of the 2015 budget, Council has committed to an annual 2.0% property tax increase for local and regional street renewal and also a 0.33% increase beginning in 2016 for rapid transit – for a total property tax increase of 2.33%. These funds are dedicated for infrastructure projects and cannot be used for operating expenditures.

Future Budget Challenges – Capital Budget

In addition, there are also significant challenges relating to the capital budget. For example, below is a listing of major road projects being contemplated in the Transportation Master Plan, to be renewed or constructed over the next 10 years but currently do not have funding sources:

Renewal

- Waverley Underpass
- Marion Underpass, realignment and widening
- Kenaston (Ness to Taylor), with bridges
- Louise Bridge
- Arlington Bridge or alternative
- St Mary's Widening (St Anne to Marion)
- Osborne Underpass - widening
- Fermor (Lagimodiere to Plessis)
- Pembina Overpass - rehabilitation
- St Vital Bridge – rehabilitation

Growth Related

- Chief Peguis Trail (Main to Route 90)
- Clement Parkway (Grant to Wilkes)
- Bishop Grandin (Lagimodiere to Fermor)
- Schreyer Parkway (Plessis to Peguis)

Thus the City will be facing difficult choices in balancing the operating and capital budgets, staying below the Council defined debt ceiling, prioritizing capital projects, determining what is affordable and what additional sources of revenue may be available.

City Spending on Infrastructure

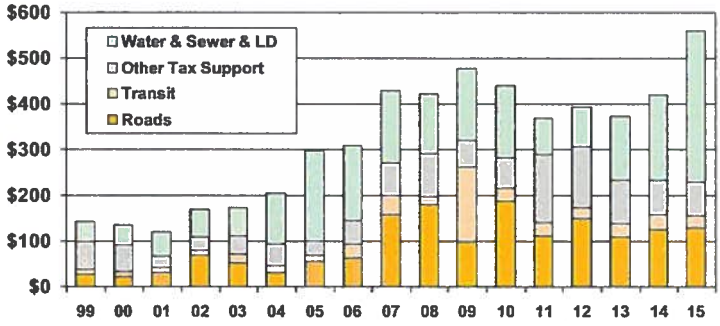
"Although the negative impacts of inadequate public infrastructure are only starting to mount – and become visible to Canadians on a day-to-day basis – we believe that ongoing neglect of the nation's capital stock presents one of the greatest risks to the country's overall quality of life."
TD Bank, May 2004

Increased capital spending –

After reductions in capital spending in the late 1990s, the City has, over the last several years, significantly increased its capital budget. This is partly due to:

- Major Wastewater upgrades;
- Use of debt financing for rapid transit, police headquarters and other large projects;
- Use of P3s for the Disraeli Bridge and the Chief Peguis Trail extension;
- Increasing Infrastructure funding from the Federal and Provincial governments;
- More recently, dedicated property tax increases for local and regional road renewal.

City's Capital Budgets, 1999 to 2015
(in millions $)



Source: Annual Capital Budget documents

Factors increasing the need for Infrastructure Spending

- **Capital spending has been deferred** – During the 1990s, the City was borrowing sums annually to build new infrastructure and renew existing infrastructure. With no population growth and with the City's debt having grown to nearly $1 billion, the City stopped borrowing in 1998.
- **Asset management practices implemented** – City Departments have set up asset management units and are implementing leading practices to manage the City's infrastructure. This more detailed and sophisticated examination will result in additional infrastructure deficit items being identified.
- **Construction inflation** – From 2000 to 2014, Winnipeg's overall construction inflation is estimated at about 90%. Thus, even if the City infrastructure deficit inventory backlog was not growing, it would still cost 90% more to repair today than it did in the year 2000.
- **Population Growth** – The most recent population forecast was developed by the Conference Board of Canada in 2012. The City of Winnipeg is forecasted to grow by 189,800 people over the next 21 years with a corresponding need for 95,000 more dwelling units, of which nearly half will be multiple units. As comparison, once completed, all of Waverley West is expected to have approximately 11,000 dwelling units. Thus the City's growth will necessitate additional capital projects for roads, bridges, rapid transit, water and sewer extensions, and facilities such as libraries, fire, police, recreation, etc.
- **Changing Provincial and Federal Legislation** – Wastewater Treatment – Due to provincial environmental and operating license legislation, the service must invest $1.2 to $1.8 billion to upgrade its wastewater treatment plants.

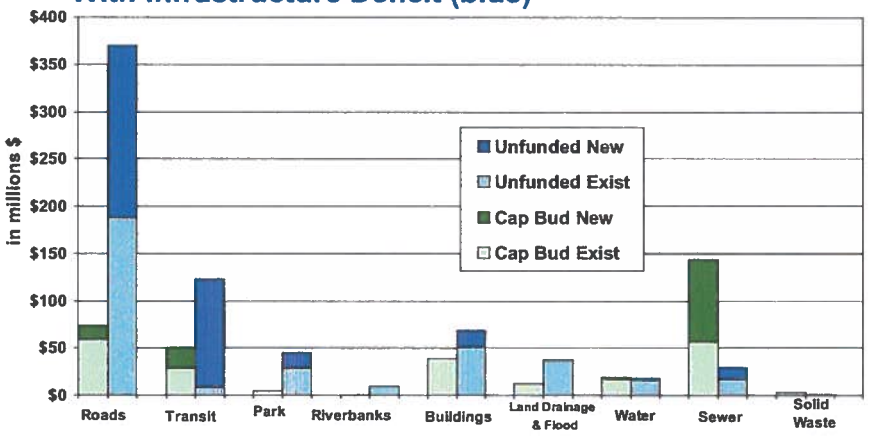
Infrastructure Deficit

"For the past 20 years, municipalities have been caught in a fiscal squeeze caused by growing responsibilities and reduced revenues. As a result, they were forced to defer needed investment, and municipal infrastructure continued to deteriorate, with the cost of fixing it climbing five-fold from an estimated $12 billion in 1985 to $60 billion in 2003. This cost is the municipal infrastructure deficit, and today it has reached $123 billion." *Dr Mirza, McGill University, Nov 2007*

In 2009, the City of Winnipeg Infrastructure Deficit was estimated at $3.5 billion and is expected to grow by $3.9 billion over the next 10 years resulting in an expected funding shortfall of $7.4 billion by the year 2018. The $7.4 billion Infrastructure Deficit is made up of two parts: $3.8 billion relating to existing/current infrastructure and $3.6 billion related to new growth infrastructure.

The chart shows the annual spending on infrastructure in green and the needed but unfunded projects in blue.

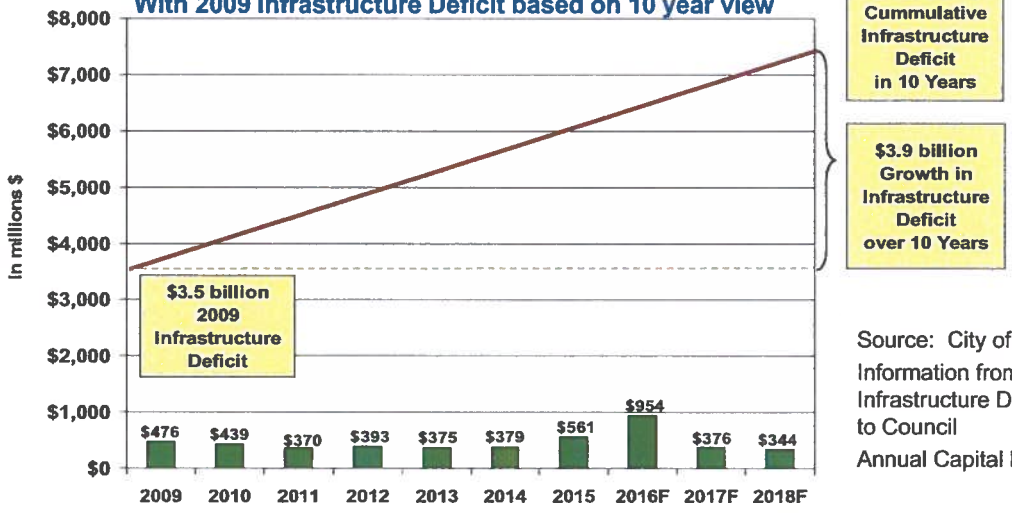
2009 Average Annual Capital Budget (green)
With Infrastructure Deficit (blue)



Source: City of Winnipeg, Information from 2009 Infrastructure Deficit report to Council

About 80% of the required growth infrastructure is related to transportation: roads, bridges, buses and rapid transit. By far the greatest gap between funded and unfunded need is for transportation (roads and transit). However, parks and City buildings (libraries, pool, arenas and other public building) require significant funding as well.

Actual Annual Capital Budgets (2009 to 2015)
With 2009 Infrastructure Deficit based on 10 year view

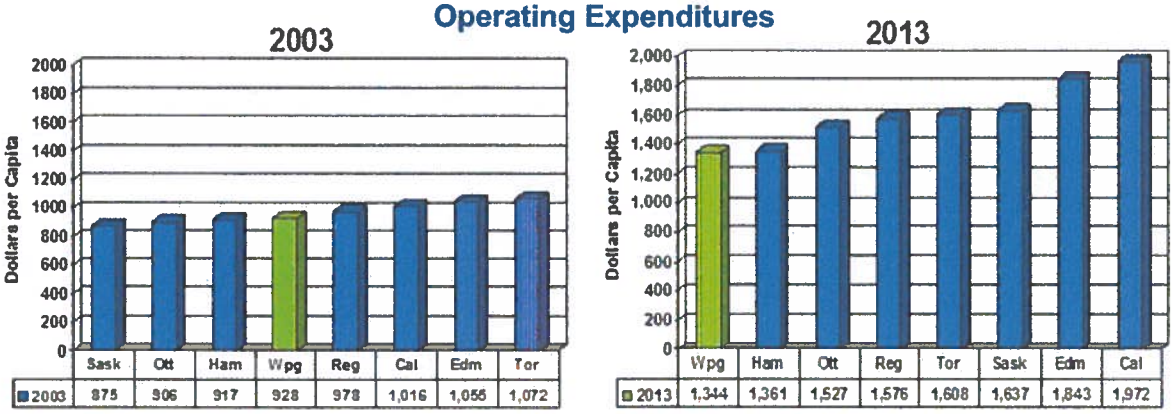


Source: City of Winnipeg
Information from 2009 Infrastructure Deficit report to Council
Annual Capital Budget Books

Inter-City Comparison: Operating Spending

Winnipeg now has the lowest operating costs per capita when compared to other large Canadian cities. In 2003 the average operating expenditures per capita of the other 7 cities was just above Winnipeg's spending. Thus Winnipeg was just below the average spending level of larger cities. Between 2003 and 2013, Winnipeg increased its operating spending by 45%, while the average of the other 7 cities resulted in an increase of 69%.

Operating Expenditures



Basket of Services: Police, Fire, Roads, Water, Sewer, Land Drainage, Solid Waste, Recycling, Parks, Recreation, Libraries, Arts & Culture, City Planning, Development and Permits, Animal Services, Fleet, Municipal Buildings, Corporate Services, and Council (Edmonton also excludes Water.)
Does not include: Ambulance, Assessment, Cemeteries, Public Health, Social Services, Housing, and Electric Utility, Transit and Interest.

Source: Annual Financial Reports of various cities. Prepared by The City of Winnipeg

NOTE: Since the Transit service varies significantly between cities and debt financing costs vary as well, due to past borrowing decisions, the chart excludes these costs.

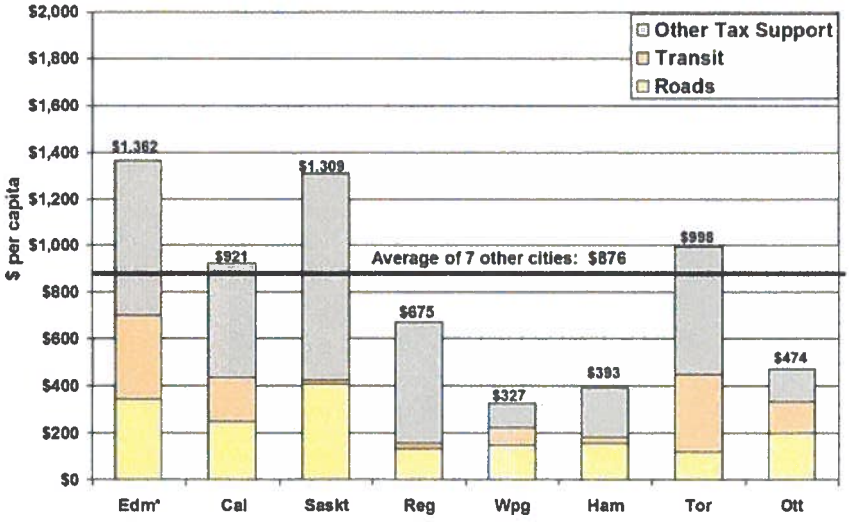
In 2013, Winnipeg had the lowest operating costs of these large Canadian cities. The average of the other 7 cities was 23% more than Winnipeg; and at the high end, Calgary spent 47% more than Winnipeg. To put it in perspective, if Winnipeg spending level was the same as the average of the other 7 cities, Winnipeg would have an additional $216 million to spend.

Inter-City Comparison: Infrastructure Spending

When comparing the average annual Capital Budgets of eight cities (tax-supported plus Transit), Winnipeg spends the least at $327 per capita. Levels of capital spending vary significantly between cities. Winnipeg would need to triple its tax-supported capital budget to spend the average of what other cities are currently spending

Average Annual Capital Budget per Capita

Based on 2014 multi-year budget , Tax-supported plus Transit



Source: Compiled and derived by the City of Winnipeg

City Government Revenues

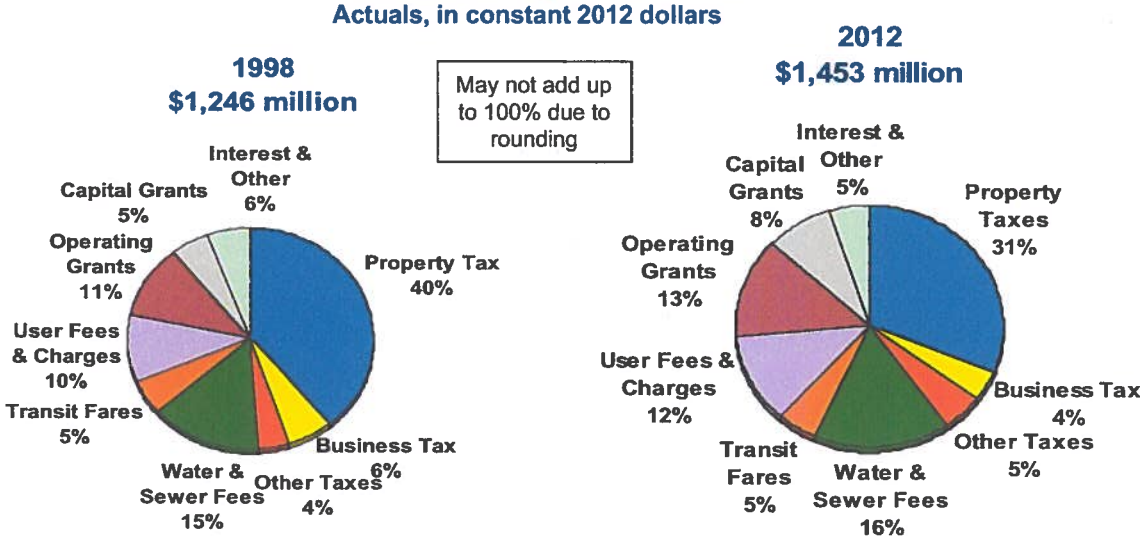
Even with the spending restraint and property tax revenue freezes and cuts, the overall City of Winnipeg government revenue measured in constant dollars increased by over $200 million from 1998 to 2012 (adjusted for inflation). But during this period the City government became a smaller government relative to the size of the economy.

The City of Winnipeg government total revenues has grown by 16% over the last 14 years, when adjusted to factor out inflation.

When benchmarked against the economy, City total revenues have decreased from 4.1% of Winnipeg's GDP in 1998 to 3.6% of GDP in 2012.

Property Tax revenue had seen the largest change, going from 1.7% of GDP in 1998, down to 1.1% of GDP in 2012.

Distribution of City Revenues
Actuals, in constant 2012 dollars



Source: Derived from City's Annual Financial Reports
Consolidated Total Revenue

Along with the overall size of the City revenue pie increasing by over $200 million (in constant dollars), there has also been a shift within the pie: taxation revenues have decreased and fees & charges along with government grants have increased.

- Property & business taxes together made up nearly half (46%) of the City's revenues in 1998. While in 2012 these same revenues accounted for just over a third, at 35% – a net reduction of $65 million.
- During the same period, user fees & charges increased from 30% to 33% of total revenues – a net increase of $124 million.
- Provincial and Federal government grants combined increased from 16% to 21% of total revenues – a net increase of $115 million. The majority of the increase was in capital grants.

City Revenues – Compare to other Cities

Other prairie cities collect greater amounts of total property tax and business tax revenues than Winnipeg on a per capita basis. As well, other cities have access to additional and different revenues.

2010 Revenues - Actuals **$ per capita**

Removed Housing and Ambulance

population	797,320	1,071,500	224,300	197,900	669,440
$ per capita	**Edm**	**Cal**	**Saskt**	**Reg**	**Wpg**
Residential Property Tax	$540	$440	$469	$486	$454
Non-Residential Property Tax	$512	$500	$191	$286	$174
Total Property Taxes	**$1,052**	**$940**	**$660**	**$773**	**$628**
Business Tax	$42	$188	$0	$0	$86
Other Taxes (incl Frontage Levy)	$14	$23	$1	$9	$63
Elec/NG Franchise Fees/ Utility Tax	$130	$91	$154	$179	$35
Total Taxation	**$1,237**	**$1,242**	**$815**	**$961**	**$812**
User Fees and Charges	$342	$373	$144	$182	$181
Solid Waste User Fees	$148	$78	$21	$32	$15
Transit Fares	$131	$140	$52	$37	$98
Grants - Operating	$117	$112	$196	$179	$193
Grants - Capital	$489	$447	$243	$295	$160
Development Cost Charges	$43	$34	$250	$63	$0
Dividend Transfer	$170	$58	$97	$0	$30
Interest & Other	$119	$160	$206	$99	$94
Total Tax Supported Revenues	**$2,796**	**$2,643**	**$2,024**	**$1,847**	**$1,582**
	77%	67%	28%	17%	0%
water and sewer	$363	$346	$332	$395	$306
Total Revenue ($ per capita)	**$3,159**	**$2,989**	**$2,356**	**$2,242**	**$1,888**
more relative to Winnipeg	67%	58%	25%	19%	0%

How are the revenues of other cities different from that of Winnipeg's revenue?

More:

- Commercial Property Tax Revenue
- Franchise Fee/ Utility Tax
- Higher User Fees
- More User Fees: Garbage fee, libraries fee, land drainage fee
- Capital Grants
- Developer Cost Charges

Note: In order to compare between cities, all information on this page is based on dollars per capita.

Source: City of Winnipeg, cities' 2010 annual financial reports

On a per capita basis Winnipeg collects the least total property taxes of the five prairie cities.

Even though Calgary and Winnipeg have low residential property taxes. Calgary collects significantly greater amounts of total taxes than Winnipeg – 53% more on a per capita basis. The result being that Winnipeg has lower commercial taxation.

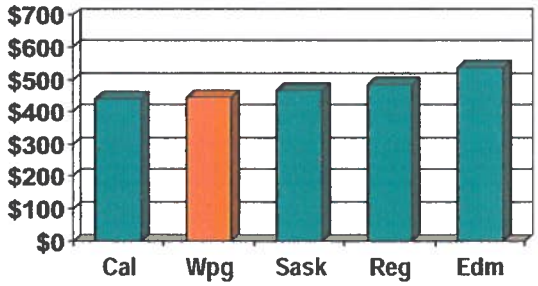
In general, other prairie cities collect more revenues from:

- commercial property taxation
- fees on natural gas and electricity utilities (franchise fees)
- user fees (garbage, land drainage)
- developer cost charges (contributions from growth development), and
- capital grants

Overall, on a per capita basis, both Edmonton and Calgary are collecting significantly more revenues relative to Winnipeg – 67% more and 58% more.

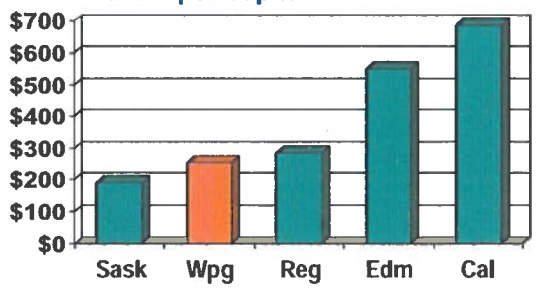
Residential Property Tax Revenues

2010 – Dollars per Capita



Non-Residential Property Tax & Business Tax Revenues

2010 – Dollars per Capita

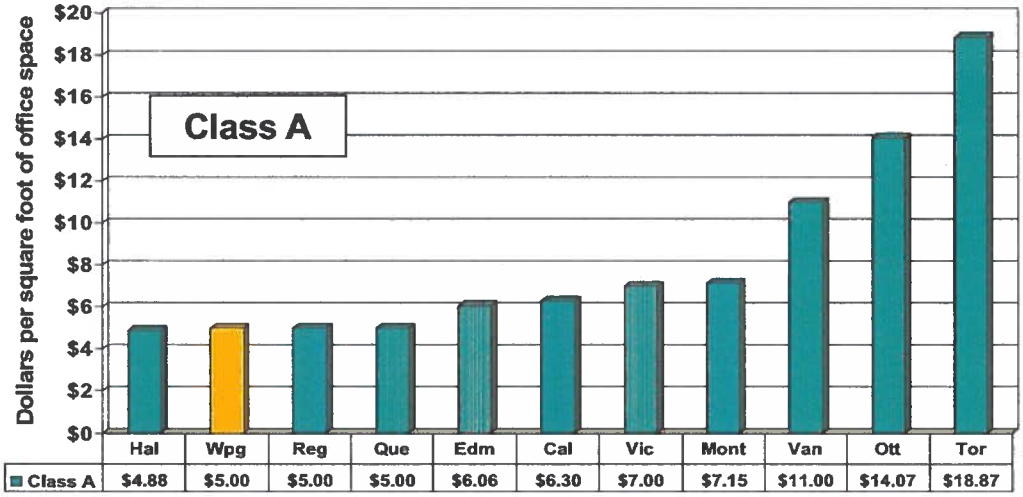


Source: City of Winnipeg, cities' 2010 annual financial reports

Commercial Property Tax Ranking

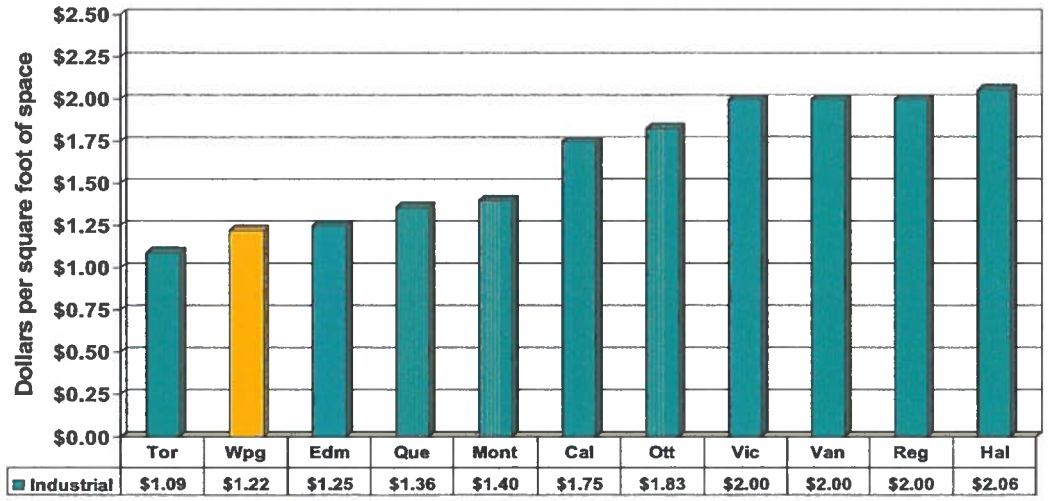
The City of Halifax commissioned Colliers International to carry out a property tax comparison for commercial type properties. The following were the findings for a downtown office space and for an industrial property.

Downtown Office Space – Property Tax Paid



	Hal	Wpg	Reg	Que	Edm	Cal	Vic	Mont	Van	Ott	Tor
Class A	$4.88	$5.00	$5.00	$5.00	$6.06	$6.30	$7.00	$7.15	$11.00	$14.07	$18.87

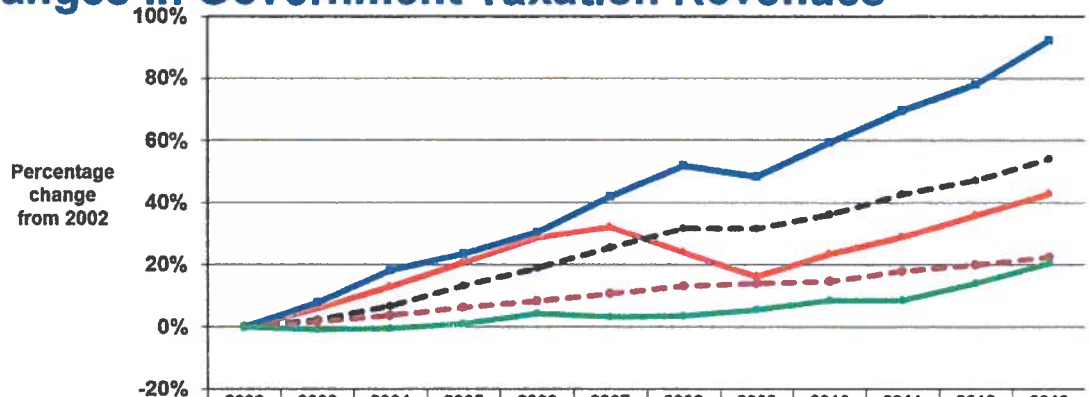
Industrial Properties – Property Tax Paid



	Tor	Wpg	Edm	Que	Mont	Cal	Ott	Vic	Van	Reg	Hal
Industrial	$1.09	$1.22	$1.25	$1.36	$1.40	$1.75	$1.83	$2.00	$2.00	$2.00	$2.06

Source: Colliers International, January 2011. Study commissioned by Halifax Regional Municipality.
Class 'A' is the newest, highest-quality office space

Changes in Government Taxation Revenues



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Gov't of Canada	0%	6%	13%	21%	29%	32%	24%	16%	23%	29%	36%	43%
Prov of Manitoba	0%	8%	18%	24%	31%	42%	52%	48%	59%	69%	78%	92%
Winnipeg's Economy	0%	2%	7%	13%	19%	25%	32%	32%	36%	43%	47%	54%
CPI - Winnipeg	0%	2%	4%	6%	9%	11%	13%	14%	15%	18%	20%	23%
City of Winnipeg	0%	-1%	-1%	1%	4%	3%	4%	6%	8%	9%	14%	20%

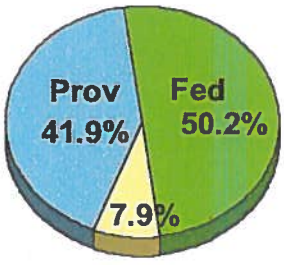
Even with tax rate reductions, the Provincial government tax revenues have increased the most and well above that of economic growth.

The Federal Government has seen their tax revenues increase by 43% over an 11 year period, while the Provincial Government tax revenues have increased by 92% -- the benefits of revenue sources which are linked to economic growth.

During this same period of time, the City's tax revenues have only increased by 20% over the last 11 years which is below the rate of inflation and well below economic growth. This is the result of the property tax revenue freezes. From 1998 to 2014, the property tax rate was reduced by 60%.

Winnipeg's Tax Pie – Who collects the taxes?

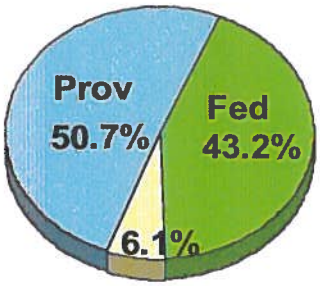
1997
$6.1 billion



City

In 1997, 7.9% of all the taxes Winnipeggers paid went to the City of Winnipeg; while 41.9% went to the Province, and 50.2% went to the Federal Government.

2012
$9.6 billion



City

By 2012, the City government's portion of the tax pie has decreased; and so has Federal Government's portion. While the Province's portion of the pie has increased.

In 2012, the City of Winnipeg now collects only 6.1% of the total taxation paid by Winnipeggers, down from 7.9% in 1997.

Source: Derived by the City of Winnipeg
Revenue Canada Agency taxation data and annual financial reports.
Does not include inter-government transfers

Basket of Tax-Supported City of Winnipeg Services

Amount average homeowner's tax bill pays towards each City service

	Average Homeowner 2015		
	Year	**Monthly**	% of Total
Police Service	$509	$42	31.4%
Fire Service	245	20	15.1
Road Maintenance	120	10	7.4
Public Transit	102	9	6.3
Recreation	89	7	5.5
Organizational Support Service	85	7	5.3
Parks and Urban Forestry	81	7	5.0
Roadway Snow Removal & Ice Control	72	6	4.4
Libraries	62	5	3.8
Assiniboine Park Conservancy	48	4	3.0
Solid Waste Collection	39	3	2.4
City Beautification	36	3	2.2
Council Services	30	3	1.9
Medical Response (Paramedics)	25	2	1.5
Insect Control	18	1	1.1
Arts, Entertainment & Culture	13	1	0.8
City Planning, Inspection & Housing	12	1	0.8
Assessment and Taxation	12	1	0.7
Contact Centre - 311	9	0.71	0.5
Community Liveability	8	0.68	0.5
Economic Development	3	0.29	0.2
Animal Services	3	0.25	0.2
Cemeteries	2	0.20	0.1
Golf Services	2	0.14	0.1
City Property Tax Bill for Average House	**$1,618**	**$135**	100.0%
Street Maintenance Frontage Levy	**$218**	**$18**	(50 foot wide lot)
Total City Property Tax Bill for Average House	**$1,836**	**$153**	

Based on 2015 Tax Suported Budget
Assessed value of average home: $262,780 (2014 Assessment)

Service Based Budget - Services By Policy Area

Service	Sub-Service
Infrastructure Renewal & Public Works	
Roadway Constr. & Maintenance	Bridge Constr & Maint
	Regl Streets Constr & Maint
	Local Streets Constr & Maint
	Regl Sidewalk Constr & Maint
	Local Sidewalk Constr & Maint
Transp. Planning & Traffic Mgmt	Transportation Plan & Design
	Traffic/Right of Way Mgt
Roadway Snow Rmvl & Ice Cont	Regl Streets Snow & Ice Removal
	Local Streets Snow & Ice Removal
	Sidewalk Snow & Ice Removal
	Parks & Facility Snow & Ice Removal
	Snow Disposal Sites
Public Transit	Regular Transit
	Handi-Transit
	Chartered & Special Events Transit
Water	Water Supply & Treatment
	Water Distribution
Wastewater	Wastewater Collection
	Wastewater Treatment
Land Drainage & Flood Control	Flood Control
	Land Drainage
Solid Waste Collection & Disp	Solid Waste Collection
	Solid Waste Disposal
Recycling & Waste Diversion	Recycling
	Waste Diversion
Parks & Urban Forestry	Park Grass Maintenance
	Park Amenity Maintenance
	Athletic Field Maintenance
	Park Pathway Maintenance
	Park Planning/Development
	Tree Planting
	Tree Pruning & Removal
	Dutch Elm Disease Control
	Weed Control
	Natural Areas Management
	Playground Management
	Winter Amenity Maintenance
	Boulevard Maintenance
City Beautification	Litter Collection
	Public Gardens/Landscaping
	OrnLight/Flags,Banners/PubArt
	Graffiti Control
	Regional Street Cleaning
	Local Street Cleaning
Fleet Management SOA	Fleet Management
Parking Authority SOA	Parking Facilities
	On Street Parking Enfrcmt
	On-Street Parking
Property & Development	
City Planning	Area Dev & Renewal Planning
	City-wide Long Range Planning
Neighbourhood Revitalization	Community Development
	Housing Initiatives
Dev Approvals, Bldg Permits & Inspections	Res Dev Approvals & Inspection
	Com Dev Approvals & Inspection
Economic Development	Economic Development
Heritage Conservation	Heritage Conservation
Property Asset Management	Municipal Accommodations
	Pool Facilities
	Arena Facilities
	Recreation Centres
	Community Centre Facilities
	Land and Property
Cemeteries	Cemeteries

Service	Sub-Service
Protection & Community Services	
Police Response	Police Response
	Contract Policing
	Crime Investigation
	Police Training
Crime Prevention	Community Policing
	Street Lighting
	Park Patrol
	Crime Prevention Initiatives
Traffic Safety & Enforcement	Traffic Safety-Automated
	Traffic Safety-Officer
	Traffic Safety-Division
Fire and Rescue Response	Fire & Rescue Response
	Fire Investigation
Fire and Injury Prevention	Fire & Injury Prev Education
	Fire Inspection
Medical Response	Medical Response
	Medical Transfers
Disaster Preparedness & Resp	Disaster Preparedness & Response
Recreation	Arenas
	Aquatics Programs
	Ice Skating
	Recreation Programs
	Casual Facility Use
	Community Centres
Golf Services SOA	Golf Courses
Community Liveability	Community Health Inspection
	Community By-law Enforcement
	Bicycle Recovery
	Citizen Crisis Response
	Social Grants
Libraries	Library Circulation
	Library Information
	Children's Library
Arts, Entertainment & Culture	Arts, Ent & Culture Grants
	Arts, Ent & Culture Events
	Museums
	Assiniboine Park Conservancy
Insect Control	Insect Control
Animal Services SOA	Animal Control & Care
Executive Policy	
Organizational Support Services	Chief Administrative Offices
	Communications
	Financial Management
	Human Resource Management
	Info Technology Management
	Legal Services
	Production Services
Assessment, Taxation & Corporate	Assessment and Taxation
	Corporate
Contact Centre - 311	Contact Centre - 311
Council Services	Auditing
	Mayor and Council
	Archives-City Clerks
	Elections-City Clerks
	Citizen Access and Appeals
	Council Support-City Clerks
	Executive Support