

September 14, 2017

Email: [REDACTED]

Dear [REDACTED]

**Re: Request for Access to Information Under Part II  
of the Access to Information and Protection Privacy Act**

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On August 23, 2017, the City of St. John's received your request for access to the following information:

*"Can you quickly get budget actual for 2016?  
Can you get actual salary costs for 2016?  
And the same numbers for 2008."*

Enclosed is the information you requested. As the provision of the information constitutes full disclosure, we now consider this matter completed and will be closing the file.

Please note that the City does not have a policy regarding climate change or amalgamation.

If you have any further questions, please feel free to contact the undersigned by telephone at 576-8619 or by e-mail: [kchafe@stjohns.ca](mailto:kchafe@stjohns.ca)

Yours truly,



Karen Chafe  
ATIPP Coordinator

**ST. JOHN'S**

**Actual Salary Cost 2016 and 2008**

	<b>2016</b>	<b>2008</b>
Budget	88,297,560	58,221,430
Actual	86,742,030	57,398,840

**City of St. John's  
Report on Revenue and Expenditure  
Executive Summary**

	Budget 2008	Projected To Year End	Variance
<b>Revenue</b>			
Taxation	\$138,901,980	\$141,849,201	\$2,947,221
Grants other governments	17,401,310	17,673,195	271,885
Grants in lieu of taxes	3,285,000	3,695,606	410,606
Sales of goods & services	7,878,840	8,798,505	919,665
Other revenue own sources	6,302,430	6,575,041	272,611
Other transfers	700,000	486,826	-213,174
<b>Total Revenue</b>	<b>\$174,469,560</b>	<b>\$179,078,374</b>	<b>\$4,608,814</b>
<b>Expenditure</b>			
General government services	\$23,905,230	\$24,054,887	-149,657
Protective services	22,297,500	21,898,705	398,795
Transportation services	34,283,638	35,615,587	-1,331,949
Environmental health services	31,131,950	30,984,080	147,870
Environmental development services	4,980,620	5,237,209	-256,589
Recreation and cultural services	15,969,190	17,485,619	-1,516,429
Fiscal services	26,199,910	25,872,589	327,321
Transfers to reserves & other funds	14,554,722	14,842,319	-287,597
	173,322,760	175,990,996	-2,668,236
Payroll Costs	1,148,800	1,621,751	-472,951
Fleet - mechanical	-2,000	571,347	-573,347
<b>Total Expenditure</b>	<b>\$174,469,560</b>	<b>\$178,184,093</b>	<b>-\$3,714,533</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>894,281</b>	<b>\$894,281</b>

**CITY OF ST. JOHN'S  
REVENUE PROJECTION  
December 31, 2008**

	Approved Budget 2008	Revised Forecast 2008	Projected To Year End	Variance
<b><u>TAXATION:</u></b>				
1112 RESIDENTIAL REALTY	\$55,770,000	\$55,970,000	56,495,367	\$525,367
1121 BUSINESS REALTY	24,134,600	24,134,600	24,079,261	-55,339
1400 BUSINESS OCCUPANCY	21,108,030	21,108,030	21,344,505	236,475
4410 WATER SALES & TAX	29,435,550	30,685,550	31,332,140	646,590
1940 ACCOMMODATION TAX	1,203,800	1,203,800	1,906,185	702,385
1991 UTILITY TAX	5,800,000	5,800,000	6,691,744	891,744
	<b>137,451,980</b>	<b>138,901,980</b>	<b>141,849,201</b>	<b>2,947,221</b>
<b><u>GRANTS IN LIEU OF TAXES:</u></b>				
2100 GOVT. OF CANADA	1,125,000	1,125,000	1,415,145	290,145
2200 GOVT.CANADA AGENCIES	550,000	550,000	569,164	19,164
2300 WATER TAX GRANT	1,450,000	1,550,000	1,626,187	76,187
2400 GOVT.NFLD.AGENCIES	60,000	60,000	85,110	25,110
	<b>3,185,000</b>	<b>3,285,000</b>	<b>3,695,606</b>	<b>410,606</b>
<b><u>SALES GOODS &amp; SERVICES:</u></b>				
4100 GENERAL GOVERNMENT	894,930	894,930	1,147,590	252,660
4300 TRANSPORTATION	1,373,960	1,373,960	1,592,643	218,683
4400 ENVIRONMENTAL HEALTH	90,800	90,800	117,543	26,743
4435 TIPPING FEES	3,877,870	3,877,870	4,049,538	171,668
4700 RECREATION	1,417,270	1,417,270	1,356,866	-60,404
4900 OTHER GENERAL	224,010	224,010	534,325	310,315
	<b>7,878,840</b>	<b>7,878,840</b>	<b>8,798,505</b>	<b>919,665</b>
<b><u>OTHER REVENUE OWN SOURCES:</u></b>				
5120 BUSINESS LICENCES	112,300	112,300	123,586	11,286
5170 CONSTRUCTION PERMITS	1,721,720	2,088,180	2,437,781	349,601
5200 FINES	1,782,000	1,782,000	1,686,001	-95,999
5300 RENTS & CONCESSIONS	38,750	38,750	46,040	7,290
5500 INVESTMENT INTEREST	406,200	606,200	811,060	204,860
5600 INTEREST TAX ARREARS	1,675,000	1,675,000	1,470,573	-204,427
	<b>5,735,970</b>	<b>6,302,430</b>	<b>6,575,041</b>	<b>272,611</b>
<b><u>GRANTS OTHER GOVERNMENTS:</u></b>				
7530 RECOVERY DEBT CHARGES	11,616,540	11,616,540	11,708,734	92,194
7550 REAL PROGRAM GRANTS	143,000	155,000	184,264	29,264
7598 MUNICIPAL OPR. GRANT	3,101,300	3,101,300	3,103,298	1,998
7682 RENTAL HOUSING	55,500	55,500	55,505	5
7110 FEDERAL GAS TAX REBATE	2,422,970	2,422,970	2,422,970	0
7100 OTHER GRANTS	50,000	50,000	198,424	148,424
	<b>17,389,310</b>	<b>17,401,310</b>	<b>17,673,195</b>	<b>271,885</b>
<b><u>OTHER TRANSFERS:</u></b>				
9201 ASSESSMENTS	700,000	700,000	486,826	-213,174
	<b>700,000</b>	<b>700,000</b>	<b>486,826</b>	<b>-213,174</b>
<b>TOTAL REVENUE</b>	<b>\$172,341,100</b>	<b>\$174,469,560</b>	<b>\$179,078,374</b>	<b>\$4,608,814</b>

# CITY OF ST. JOHN'S EXPENDITURE PROJECTION

December 31, 2008

	Revised Forecast 2008	Projected To Year End	Favourable (Unfavourable) Variance
<b>GENERAL GOVERNMENT:</b>			
<b>GENERAL ADMINISTRATIVE:</b>			
1111 MAYOR & COUNCILLORS	\$643,280	\$536,802	\$106,478
1112 MAYOR'S OFFICE	102,050	79,392	22,658
1115 PUBLIC RECEPT. & EVENTS	174,300	165,784	8,516
2531 EMERGENCY CONTROL	16,440	7,330	9,110
1212 ADMIN-ADMIN.SERVICES	682,620	759,930	-77,310
1213 HUMAN RESOURCES	2,621,670	2,394,052	227,618
1215 CITY SOLICITOR	1,109,940	1,075,687	34,253
1221 ADMIN. FINANCE	680,230	747,235	-67,005
1222 FINANCIAL SERVICES	1,081,540	1,080,895	645
1231 ASSESSMENT	1,040,100	1,040,207	-107
1241 REVENUE ACCOUNTING	1,046,000	996,978	49,022
1250 PROPERTY MANAGEMENT	345,390	444,049	-98,659
1251 OFFICE SERVICES	741,480	869,738	-128,258
1252 MTCE.CITY HALL	529,070	585,301	-56,231
1253 ELECTRICAL MTCE.	489,090	493,538	-4,448
1254 MTCE. CITY HALL ANNEX	163,820	137,816	26,004
1256 MTCE. OF FIRE DEPT	269,290	227,853	41,437
1257 MTCE CN STATION	181,450	177,950	3,500
1259 MTCE. CONWAY BLDG.		3,393	-3,393
1261 PURCHASING	511,410	566,148	-54,738
1262 STORES/INVENTORY	674,260	667,581	6,679
1268 ADMIN. CORPORATE SERVICES	354,410	358,720	-4,310
1269 INTERNAL AUDIT	226,080	236,733	-10,653
1272 END USER SUPPORT	2,920,330	2,491,331	428,999
1274 SERVICE CENTRE	1,330,480	1,343,606	-13,126
	<u>17,934,730</u>	<u>17,488,051</u>	<u>446,679</u>
<b>PENSIONS &amp; BENEFITS:</b>			
1290 PENSIONS	591,340	757,033	-165,693
1297 LUMP SUM SICK LEAVE	400,000	836,633	-436,633
	<u>991,340</u>	<u>1,593,666</u>	<u>-602,326</u>
<b>ENGINEERING:</b>			
1311 ADMIN ENG.-WORKS	324,690	316,921	7,769
1313 DEVELOPMENT CONTROL	583,890	599,327	-15,437
1314 SURVEYING	548,420	587,634	-39,214
1315 TRAFFIC & TRANSPORTATION	1,163,700	977,225	186,475
1316 STENO-CLERICAL	370,340	326,074	44,266
1317 ENVIRON. INITIATIVES	217,220	179,054	38,166
1318 ENGINEERING INFORMATION SER	692,840	539,221	153,619
1319 CONSTRUCTION	733,060	796,104	-63,044
	<u>4,634,160</u>	<u>4,321,560</u>	<u>312,600</u>
<b>OTHER GENERAL GOVERNMENT:</b>			
1931 LIABILITY INSURANCE	345,000	344,321	679
1995 MUNICIPAL ELECTIONS		307,289	-307,289
	<u>345,000</u>	<u>651,610</u>	<u>-306,610</u>
<b>TOTAL GENERAL GOV'T</b>	<u>23,905,230</u>	<u>24,054,887</u>	<u>-149,657</u>
<b>PROTECTIVE SERVICES:</b>			
<b>FIRE &amp; TRAFFIC:</b>			
2141 PARKING ENFORCEMENT	2,085,160	2,046,079	39,081
2142 CROSSING GUARD PROGRAM	105,170	55,404	49,766
2491 FIRE PROTECTION	15,833,780	15,533,299	300,482
2498 EAST END STORAGE BLDG.	370,380	382,260	-11,880
	<u>18,394,490</u>	<u>18,017,041</u>	<u>377,449</u>

## CITY OF ST. JOHN'S EXPENDITURE PROJECTION

December 31, 2008

	Revised Forecast 2008	Projected To Year End	Favourable (Unfavourable) Variance
<b>PROTECTIVE INSPECTIONS:</b>			
2921 ADMIN. BULD. & DEV	291,520	282,866	8,654
2922 BLDG. INSPECTION	1,054,010	1,023,319	30,691
2923 ELECT. INSPECTION	471,680	492,172	-20,492
2924 PLUMB. INSPECTION	189,370	193,725	-4,355
2925 STENO-CLERICAL.	281,820	263,073	18,747
2926 WATER METER/PLUMBING MTCE.	66,250	72,580	-6,330
2927 MINIUMN STANDARDS	547,000	512,375	34,625
2929 TAXI INSPECTIONS	139,250	133,344	5,906
	<u>3,040,900</u>	<u>2,973,454</u>	<u>67,446</u>
<b>OTHER PROTECTIVE SERVICES:</b>			
2931 ANIMAL & PEST CONTROL	803,940	835,515	-31,575
2932 ANIMAL CONTROL FACILITY	58,170	72,695	-14,525
	<u>862,110</u>	<u>908,210</u>	<u>-46,100</u>
<b>TOTAL PROTECTIVE SERVICES</b>	<u>22,297,500</u>	<u>21,898,705</u>	<u>398,795</u>
<b>STREETS DEPARTMENT:</b>			
3011 ADMIN. PUBLIC WORKS	662,540	677,448	-14,908
3211 ADMIN. STREETS & PARKS	1,847,620	2,000,477	-152,857
3221 MTCE. OF ROADS	4,175,288	4,697,943	-522,655
3231 SNOW CLEARING	12,590,970	12,969,131	-378,161
3241 WORKS DEPOT MTCE	1,319,650	1,467,356	-147,706
3252 TRAFFIC SIGNS & LGTS	499,580	491,645	7,935
3253 STREET MARKINGS	671,960	705,273	-33,313
3262 ST. CLEANING BY HAND	95,000	115,985	-20,985
	<u>21,862,608</u>	<u>23,125,258</u>	<u>-1,262,650</u>
<b>OTHER TRANSPORTATION SERVICES:</b>			
3521 PARKING METERS	58,940	64,090	-5,150
3561 STREET LIGHTING	3,706,380	3,620,835	85,545
3591 SUBSIDY METROBUS	7,855,710	7,855,710	0
3592 HANDICAPPED TRANS.	800,000	949,693	-149,693
	<u>12,421,030</u>	<u>12,490,329</u>	<u>-69,299</u>
<b>TOTAL TRANS. SERVICES</b>	<u>34,283,638</u>	<u>35,615,587</u>	<u>-1,331,949</u>
<b>ENVIRONMENTAL HEALTH:</b>			
<b>WATER DEPARTMENT:</b>			
4111 ADMIN. WATER	1,745,070	1,910,258	-165,188
4122 WATER TREATMENT	7,434,340	7,823,020	-388,680
4123 REGIONAL WATER SYS.	5,926,680	6,163,308	-236,628
4124 MTCE PVR/BOOSTER STATIONS	468,350	415,062	53,288
4131 MTCE WATER MAINS	6,373,290	6,270,995	102,295
4132 WATER METERING	166,240	174,769	-8,529
	<u>22,113,970</u>	<u>22,757,412</u>	<u>-643,442</u>
<b>SEWER DEPARTMENT:</b>			
4225 WASTE WATER TREATMENT PLAN	375,580	111,122	264,458
4226 SEWER PUMP STATIONS	521,820	462,601	59,219
	<u>897,400</u>	<u>573,723</u>	<u>323,677</u>
<b>SANITARY DEPARTMENT:</b>			
4321 GARBAGE COLLECTION	3,423,480	3,314,255	109,225
4322 WASTE DIVERSION PROJECT	761,870	403,460	358,410
4331 GARBAGE DISPOSAL	3,878,870	3,878,870	0
4332 BLDG MTCE ROBIN HOOD BAY	56,360	56,360	0

# CITY OF ST. JOHN'S EXPENDITURE PROJECTION

December 31, 2008

	Revised Forecast 2008	Projected To Year End	Favourable (Unfavourable) Variance
	8,120,580	7,652,945	467,635
<b>TOTAL ENVIRON. HEALTH</b>	31,131,950	30,984,080	147,870
<b>ENVIRONMENTAL DEVELOPMENT:</b>			
PLANNING :			
6113 PLANNING & DEVELOPMENT	1,225,100	1,102,208	122,892
6118 DOWNTOWN REVITAL.	250,000	249,788	212
	1,475,100	1,351,996	123,104
HOUSING AND REAL ESTATE:			
6341 REAL ESTATE	14,330	107,882	-93,552
6342 RENTAL HOUSING PROJECTS	224,000	363,928	-139,928
6343 AVALON VISITOR'S & CONVENTION	550,000	833,089	-283,089
6391 NON-PROFIT HOUSING	252,460	263,301	-10,841
6392 NON-PROFIT HOUSING MTCE.	561,060	509,302	51,758
	1,601,850	2,077,503	-475,653
TOURISM & ECONOMIC DEVELOPMENT:			
6611 PROMOTIONS ADMIN.	228,810	272,968	-44,158
6612 TOURISM DEVELOPMENT	147,980	134,895	13,085
6613 VISITOR'S SERVICES	90,040	67,932	22,108
6614 MEETINGS & CONVENTIONS	92,970	79,941	13,029
6616 ECONOMIC DEVELOPMENT	903,180	744,320	158,860
6617 TOURISM RESEARCH	62,720	62,302	418
6618 SPECIAL PROJECTS	132,080	114,685	17,395
6620 PROJECTS		65,359	-65,359
6624 MTCE. GENTARA BLDG.	245,890	265,309	-19,419
	1,903,670	1,807,711	95,959
<b>TOTAL ENVIR DEVELOPMENT</b>	4,980,620	5,237,209	-256,589
<b>RECREATION &amp; PARKS:</b>			
PARKS DIVISION:			
7121 MUNICIPAL PARKS	1,571,580	1,565,323	6,257
7122 PASSIVE OPEN SPACE	1,552,840	1,517,750	35,090
7123 ACTIVE SPORTS FAC	415,210	543,989	-128,779
7124 MTCE PLAYGROUNDS	653,000	575,110	77,890
7125 MTCE.BUCKMASTERS REC	50,260	56,391	-6,131
7126 HORTICULTURAL MTCE.	880,750	685,887	194,863
7127 MTCE.ROTARY PARK	31,260	48,392	-17,132
7130 MTCE.MEWS CENTRE	141,250	184,981	-43,731
7131 AQUATIC MTCE. PARKS	182,270	163,925	18,345
7133 MTCE. ROTARY CHALET	56,890	60,175	-3,285
7134 MTCE. SPORTS BUILDINGS	137,690	144,158	-6,468
7135 SNOW CLEARING STEPS	465,590	496,512	-30,922
7136 MTCE. SHEA HEIGHTS COMM. CEN	34,590	37,906	-3,316
7137 WEDGEWOOD PARK FAC.	103,480	107,460	-3,980
7138 MTCE. KILBRIDE REC. CENTRE	73,030	58,650	14,380
7141 MTCE. ANNA TEMPLETON CENTRE	18,760	11,262	7,498
7225 BOW. PARK BLDG MTCE.	81,120	80,151	969
	6,449,570	6,338,023	111,547
<b>RECREATION:</b>			
7301 ADMINISTRATION RECREATION	658,870	826,716	-167,846

## CITY OF ST. JOHN'S EXPENDITURE PROJECTION

December 31, 2008

	Revised Forecast 2008	Projected To Year End	Favourable (Unfavourable) Variance
7305 CORPORATE & COMMUN. AFFAIRS	746,980	743,638	3,342
7311 PROGRAM ADMIN.	1,045,270	1,092,931	-47,661
7315 RECREATION INFORMATION SERV	88,050	49,528	38,522
7321 OPERATION SUMMER REC. PRG.	245,110	321,647	-76,537
7322 AQUATICS	133,550	142,585	-9,035
7324 PROGRAM & SERVICES ADMIN	331,960	364,049	-32,089
7325 FACILITY OPERATIONS	606,620	628,696	-22,076
7329 PROGRAM & SERVICES	525,570	385,391	140,179
7330 GOULDS REC. SERVICES	138,600	138,600	0
7331 WEDGEWOOD PARK REC.	326,550	319,811	6,739
7332 WEDGEWOOD PARK PROGRAMS &	414,120	340,440	73,680
7333 SENIORS OUTREACH	163,200	172,243	-9,043
7336 SHEA HEIGHTS COMM. CEN.	113,020	111,071	1,949
7338 KILBRIDE COMMUNITY CENTRE	123,730	122,647	1,083
7341 MINOR SOCCER PROGRAM	482,510	453,778	28,732
	<u>6,143,710</u>	<u>6,213,772</u>	<u>-70,062</u>
OTHER RECREATIONAL & CULTURAL SERVICES:			
7445 CIVIC CENTRE CORPORATION	2,000,000	3,200,000	-1,200,000
7551 GRANTS & SUBSIDIES	806,000	1,150,035	-344,035
7911 MUNICIPAL ARCHIVES	216,810	184,965	31,845
7912 RAILWAY COASTAL MUSEUM	353,100	398,824	-45,724
	<u>3,375,910</u>	<u>4,933,825</u>	<u>-1,557,915</u>
<b>TOTAL RECREATION &amp; CULTURAL</b>	<b>15,969,190</b>	<b>17,485,619</b>	<b>-1,516,429</b>



# CITY OF ST. JOHN'S EXPENDITURE PROJECTION

December 31, 2008

	Revised Forecast 2008	Projected To Year End	Favourable (Unfavourable) Variance
<b>FISCAL &amp; TRANSFERS:</b>			
<b>DEBT CHARGES:</b>			
8111 SHORT TERM DEBT	200,000	8,671	191,329
8121 LONG TERM DEBT	3,432,010	3,416,072	15,938
8131 DEBENTURE DEBT	22,456,900	22,420,313	36,587
8191 OTHER DEBT CHARGES	111,000	27,533	83,467
<b>TOTAL FISCAL SERVICES</b>	<b>26,199,910</b>	25,872,589	327,321
<b>OTHER TRANSFERS:</b>			
8211 PROV. FOR ALLOWANCES	1,550,000	1,529,550	20,450
8213 SNOW AND ICE RESERVE		0	0
8990 CAPITAL EXPENDITURES	11,304,722	11,304,722	0
9002 DEFICIT FUNDING		0	0
9300 HARBOUR CLEAN-UP RESERVE	1,700,000	2,008,047	-308,047
<b>TOTAL OTHER TRANSFERS</b>	<b>14,554,722</b>	14,842,319	-287,597
<b>TOTAL EXPENDITURE:</b>	<b>173,322,760</b>	175,990,996	-2,668,236
<b>TRANSFERS TO OTHER DEPARTMENTS:</b>			
<b>PAYROLL COSTS:</b>			
1295 PAYROLL COSTS	1,148,800	1,621,751	-472,951
<b>MECHANICAL:</b>			
3111 ADMINISTRATION	1,087,550	1,093,569	-6,019
3121 MTCE.HEAVY EQUIPMENT	6,791,940	6,862,703	-70,763
3123 ROBIN HOOD BAY EQUIP.	325,060	311,395	13,665
3129 RECOVERY FLEET RENTAL	-8,206,550	-7,696,320	-510,230
<b>TOTAL MECHANICAL</b>	<b>-2,000</b>	571,347	-573,347
<b>TOTAL EXPENDITURE:</b>	<b>\$174,469,560</b>	\$178,184,093	-\$3,714,533

# DECISION/DIRECTION NOTE

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**Title:** Final 2016 Cash Report

**Date Prepared:** September 5, 2017

**Report To:** Finance & Administration Committee

**Councilor and Role:** Jonathan Galgay, Chair

**Ward:** All

**Decision/Direction Required:** Adoption of the final cash budget results for the year ended December 31, 2016.

**Discussion – Background and Current Status:**

As Council is aware, the City's annual budget is prepared on a cash basis, whereas the City's audited financial statements are prepared on an accrual basis. Now that the audit is complete, the final cash report can be presented for 2016. The audited financial statements will be presented at the next meeting of the Audit & Accountability Standing Committee.

In accordance with legislation, the City's budget for 2016 was balanced, meaning no surplus or deficit was projected. The final results for 2016 show a surplus of \$12,098,697. This surplus equates to 4.9% of the City's total gross adjusted budget of \$305,394,612.

It is important to note that the City underwent a program review in 2016. While the goal of the program review was to find savings for the 2017 budget year, as managers reviewed their budget for efficiencies these savings were realized in 2016 as well. The major revenue and expenditure variances are summarized below.

**Revenue Variances**

Revenues in total were close to budget. The unfavourable total revenue variance of \$1.3M, represents 0.4% of the gross adjusted budget of \$305,394,612. However, within the revenue category, there were a number of notable variances;

1. **Taxation revenue** was over budget by \$1.72M, or 0.79% of a budgeted \$217M. This was driven mainly by higher residential and commercial realty, which exceeded the budget by \$806K and \$521K respectively. Accommodation and Utility taxes exceeded budget by \$422K and \$177K respectively. Water sales and tax fell short of the budget by \$208K.
2. **Transportation Services** was under budget by \$310K, or 12.91% due primarily to lower than budgeted traffic violations and sales of parking meter smart cards.

# ST. JOHN'S

3. **Environmental health** was under budget by \$608K, or 4.15% due to lower than anticipated regional water sales. This was driven by a combination of lower volumes as well as lower than expected expenditures for the region in 2016.
4. **Tippling fees** collected were \$333K, or 2.52%, higher than budgeted.
5. **Recreation** was under budget by \$218K, or 12.9%, due primarily to lower than budgeted sales relating to a number of courses and programs, day camps, and swimming and aquatics.
6. **Construction permits** were under budget by \$1.33M or 31.02% resulting from less construction in the economy.
7. **Fines** collected were \$378K, or 15.86% less than budgeted, due to the budget unintentionally including the tax as revenue.
8. **Rents & Concessions** were \$320K, or 8.97% lower than budgeted due to a slight increase in vacancies and unit turnover in Non Profit Housing.
9. **Investment Interest** was \$568K higher than budgeted due to higher than anticipated interest earned on City bank accounts.
10. **Interest on tax arrears** was higher than budget by \$854K due to conservative budgets for interest.
11. **Recovery Debt Charges** were \$1.19M, or 5.7%, less than budgeted. This is an internal recovery and as such, the variance is offset by corresponding expenditure variances in the associated regional budgets. There is no impact on the regional partners as final billings are based on actual expenditures.
12. **Other Grants** exceeded the budget by \$1.35M, which was primarily attributable to grants received for Non Profit Housing for which there are expenditures to offset said revenue.
13. **Assessments** were \$262K, or 43.6%, less than budgeted due to fewer than anticipated civic assessments related to water, sewer, streets and sub-divisions.
14. **Transfers from Reserves** were \$1.7M, or 36.8%, less than budgeted due largely to the fact that some planned work at the landfill did not go ahead and as such the money was not taken from the reserve to fund the work.

### **Expenditure Variances**

For 2016, expenditures were \$13.4 Million or 4.4% less than budgeted (Total YTD budget of \$305,394,612). It is worth noting that approximately \$13 million has been eliminated from the 2017 and 2018 budgets through program review, hence the same level of favourable expenditure variance is not anticipated for 2017 and 2018.

By functional area, the more significant expenditure variances were as follows;



### ***Environmental Health Services (\$6.9M, or 9.0% favourable)***

The majority of the expenditure variance occurred in the Water and Waste Water Department. By line item, the major variances included;

- \$1.9 M (**favourable**) in Salaries, Overtime, and Benefits
- \$1.5 M (**favourable**) in Light & Power
- \$1.2 M (**favourable**) in Various Materials & Supplies Budgets
- \$850K (**favourable**) in Long-Term Debt Charges (offset by favourable variance under Recovery of debt charges under revenue).

### ***Transportation Services (\$2.6M, or 5.1% favourable)***

Favourable expenditure variances occurred primarily in the Roads Division under the following line items;

- \$1.9M (**favourable**) in various Contractual Services (includes \$847K in Fleet costs which are offset in the fleet department)
- \$364K (**favourable**) in various Materials & Supplies

Also under Transportation Services, favourable budget variances occurred in the following programs;

- \$501K (**favourable**) in Para-Transit
- \$225K (**favourable**) in Street Lighting
- \$118K (**favourable**) in Parking Meters

### ***Recreation and Cultural Services (\$1.8M, or 7.7% favourable)***

- The Parks Division had a **favourable** variance of \$1.1M, resulting from actual expenditures less than budget in line items such as Light and Power, Contractual Services, and Furnace Fuel.
- The Recreation Division had a **favourable** variance of \$633K, resulting from actuals below budget in lines such as, Computer Software, Computer Equipment, and Software Maintenance. There were also budget savings realized from the Bowring Park Pool not being in operation in 2016 (\$117K favourable variance).

### ***Transfers to reserves & other funds (\$860K, or 2.9% unfavourable)***

- Allowance for doubtful accounts had an **unfavourable** variance of \$858K. This was due primarily to \$1.4M in adjustments to civic assessments.

### ***Payroll Costs (\$1.1M, or 16.8% favourable) and Fleet – mechanical (\$328K, or 29.6% unfavourable)***

- These variances relate to internal allocations of fleet and payroll benefits and are offset in the various programs across the City.



### **General government services (\$859K or 2.1% favourable)**

- General Administrative and Engineering reported **favourable** variances of \$2.9M and \$1.2M respectively. Savings occurred across personnel services, contractual services, and materials and supplies line items.
- Sick and severance liabilities reported an **unfavourable** variance of \$3.2M. This was due to FTE reductions implemented during the 2016 program review.

Budget variances for the remaining functional areas were as follows;

- Fiscal Services (\$438K, or 1.4% **favourable**)
- Environmental development services (\$351K, or 2.6% **favourable**)
- Protective services (\$43K, or 0.1% **unfavourable**)

The expenditure variances are made up of all the City's estimated 200 programs. Additional detail can be provided as requested.

### **Summary**

The net result of the above, as mentioned, is a cash surplus for 2016 of \$12.1M. While departments will continue to look for efficiencies in an effort to reduce operating costs, surpluses of this magnitude are not anticipated for 2017, 2018, and beyond, due to budget reductions being implemented from program review in 2016.

The surplus for the year will become part of the general funds of the city, to be appropriated for a purpose within the jurisdiction of the council in subsequent years.

### **Key Considerations/Implications:**

1. Budget/Financial Implications
2. Partners or Other Stakeholders
3. Alignment with Strategic Directions/Adopted Plans
4. Legal or Policy Implications
5. Engagement and Communications Considerations
6. Human Resource Implications
7. Procurement Implications
8. Information Technology Implications
9. Other Implications



**Recommendation:**

The final cash statement be adopted by Council.

**Prepared by/Signature:**

**Derek Coffey, Deputy City Manager – Finance & Administration**

**Approved by/Date/Signature:**

- Attachments:**
1. 2016 Report on Revenue and Expenditure – Executive Summary
  2. 2016 Revenue Report
  3. 2016 Expenditure Report

**ST. JOHN'S**

**City of St. John's**  
**2016 Report on Revenue and Expenditure**  
**Executive Summary**

prepared September 5, 2017

	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favourable (Unfavourable)	% Variance
Revenue				
Taxation	217,160,000	218,877,669	1,717,669	0.8%
Grants in lieu of taxes	9,080,000	9,157,840	77,840	0.9%
Sales of goods & services	34,361,196	33,605,742	(755,454)	-2.2%
Other revenue own sources	11,836,602	11,231,964	(604,638)	-5.1%
Grants other governments	27,682,583	27,883,023	200,440	0.7%
Other transfers	5,274,232	3,294,429	(1,979,803)	-37.5%
<b>Total Revenue</b>	<b>305,394,612</b>	<b>304,050,666</b>	<b>(1,343,947)</b>	<b>-0.4%</b>
Expenditure				
General government services	41,053,327	40,194,611	858,716	2.1%
Protective services	32,188,667	32,231,545	(42,878)	-0.1%
Transportation services	50,880,123	48,284,815	2,595,307	5.1%
Environmental health services	76,399,398	69,535,350	6,864,048	9.0%
Environmental development services	13,498,233	13,147,708	350,525	2.6%
Recreation and cultural services	23,157,271	21,378,198	1,779,073	7.7%
Fiscal services	31,237,902	30,799,670	438,232	1.4%
Transfers to reserves & other funds	29,149,638	30,009,444	(859,806)	-2.9%
	<b>297,564,559</b>	<b>285,581,343</b>	<b>11,983,216</b>	<b>4.0%</b>
Payroll Costs	6,721,325	5,589,934	1,131,391	16.8%
Fleet - mechanical	1,108,729	780,692	328,037	29.6%
<b>Total Expenditure</b>	<b>305,394,612</b>	<b>291,951,969</b>	<b>13,442,643</b>	<b>4.4%</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>12,098,697</b>	<b>12,098,697</b>	

**CITY OF ST. JOHN'S**  
**2016 REVENUE REPORT**  
 prepared September 5, 2017

	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favourable (Unfavourable)	% Variance
<b>TAXATION:</b>				
1112 RESIDENTIAL REALTY	95,450,000	96,255,783	805,783	0.84%
1121 BUSINESS REALTY	71,300,000	71,820,664	520,664	0.73%
4410 WATER SALES & TAX	39,910,000	39,702,451	(207,549)	-0.52%
1940 ACCOMMODATION TAX	3,400,000	3,821,807	421,807	12.41%
1991 UTILITY TAX	7,100,000	7,276,963	176,963	2.49%
	<b>217,160,000</b>	<b>218,877,669</b>	<b>1,717,669</b>	<b>0.79%</b>
<b>GRANTS IN LIEU OF TAXES:</b>				
2100 GOVERNMENT OF CANADA	5,000,000	5,089,203	89,203	1.78%
2200 GOVT.CANADA AGENCIES	1,000,000	971,178	(28,822)	-2.88%
2300 WATER TAX GRANT	3,080,000	3,097,459	17,459	0.57%
2400 GOVT.NFLD.AGENCIES	-	-	-	0.00%
	<b>9,080,000</b>	<b>9,157,840</b>	<b>77,840</b>	<b>0.86%</b>
<b>SALES GOODS &amp; SERVICES:</b>				
4100 GENERAL GOVERNMENT	1,689,180	1,840,652	151,472	8.97%
4300 TRANSPORTATION SERVICES	2,398,572	2,088,995	(309,577)	-12.91%
4400 ENVIRONMENTAL HEALTH	14,654,508	14,046,880	(607,628)	-4.15%
4435 TIPPING FEES	13,236,250	13,569,404	333,154	2.52%
4700 RECREATION	1,687,686	1,469,942	(217,743)	-12.90%
4900 OTHER GENERAL SERVICES	695,000	589,868	(105,132)	-15.13%
	<b>34,361,196</b>	<b>33,605,742</b>	<b>(755,454)</b>	<b>-2.20%</b>
<b>OTHER REVENUE OWN SOURCES:</b>				
5120 BUSINESS LICENCES	163,980	168,028	4,048	2.47%
5170 CONSTRUCTION PERMITS	4,297,720	2,964,771	(1,332,949)	-31.02%
5200 FINES	2,385,410	2,006,967	(378,443)	-15.86%
5300 RENTS & CONCESSIONS	3,563,776	3,244,013	(319,763)	-8.97%
5500 INVESTMENT INTEREST	25,716	593,652	567,936	2208.49%
5600 INTEREST TAX ARREARS	1,400,000	2,254,534	854,534	61.04%
	<b>11,836,602</b>	<b>11,231,964</b>	<b>(604,638)</b>	<b>-5.11%</b>
<b>GRANTS OTHER GOVERNMENTS:</b>				
7530 RECOVERY DEBT CHARGES	20,827,855	19,639,982	(1,187,874)	-5.70%
7550 REAL PROGRAM GRANTS	225,000	247,715	22,715	10.10%
7670 NPH SUBSIDY	967,343	950,416	(16,927)	-1.75%
7682 RENTAL HOUSING	-	13,983	13,983	0.00%
7110 FEDERAL GAS TAX REBATE	5,095,305	5,095,305	-	0.00%
7100 OTHER GRANTS	340,018	1,691,148	1,351,130	397.37%
7107 CMHC MORTGAGE SUBSIDY	227,061	244,474	17,413	7.67%
	<b>27,682,583</b>	<b>27,883,023</b>	<b>200,440</b>	<b>0.72%</b>
<b>OTHER TRANSFERS:</b>				
9201 ASSESSMENTS	600,000	338,456	(261,544)	-43.59%
9300 TRANSFER FROM RESERVES	4,674,232	2,955,973	(1,718,259)	-36.76%
	<b>5,274,232</b>	<b>3,294,429</b>	<b>(1,979,803)</b>	<b>-37.54%</b>
<b>TOTAL REVENUE</b>	<b>305,394,612</b>	<b>304,050,666</b>	<b>(1,343,947)</b>	<b>-0.44%</b>



# CITY OF ST. JOHN'S 2016 EXPENDITURE REPORT

prepared September 5, 2017

	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favorable (Unfavorable)	% Variance
<b>GENERAL GOVERNMENT:</b>				
<b>GENERAL ADMINISTRATIVE:</b>				
1111 MAYOR AND COUNCIL	737,227	723,109	14,118	1.91%
1115 CIVIC EVENTS & RECEPTIONS	192,813	164,794	28,019	14.53%
2531 EMERGENCY PREPAREDNESS	124,552	107,302	17,250	13.85%
1211 ADMINISTRATION - STRATEGY & ENGAGEMENT	436,365	307,030	129,335	29.64%
1212 ADMINISTRATION - ADMIN. SERVICES	620,634	620,679	(45)	-0.01%
1213 PERSONNEL AND LABOUR RELATIONS	613,592	554,564	59,028	9.62%
1214 BENEFITS ADMINISTRATION	240,454	238,847	1,607	0.67%
1215 CITY MANAGER'S OFFICE	369,080	483,913	(114,834)	-31.11%
1216 EMPLOYEE WELLNESS	793,696	674,118	119,578	15.07%
1217 EMPLOYEE DEVELOPMENT	553,756	345,457	208,299	37.62%
1218 EMPLOYEE RELATIONS	1,038,303	867,650	170,653	16.44%
1219 569 HR ADMINISTRATION	-	20,092	(20,092)	#N/A
1220 LEGAL SERVICES	1,192,695	1,037,912	154,783	12.98%
1221 ADMINISTRATION - FINANCE	512,881	458,746	54,134	10.55%
1222 FINANCIAL SERVICES	1,621,652	1,532,831	88,821	5.48%
1223 BUDGETARY SERVICES	381,159	314,811	66,348	17.41%
1224 ASSET REPORTING	-	-	-	#N/A
1231 ASSESSMENT	2,093,794	2,076,763	17,031	0.81%
1241 REVENUE ACCOUNTING	1,212,131	1,117,266	94,865	7.83%
1250 PROPERTY MANAGEMENT	519,431	612,715	(93,284)	-17.96%
1251 OFFICE SERVICES	824,468	989,378	(164,910)	-20.00%
1252 MAINTENANCE OF CITY HALL	732,098	746,736	(14,638)	-2.00%
1253 ELECTRICAL MAINTENANCE	785,436	677,973	107,464	13.68%
1254 MAINTENANCE CITY HALL ANNEX	228,374	154,557	73,817	32.32%
1255 BUILDING & FACILITY MAINTENANCE	552,838	396,988	155,850	28.19%
1256 MAINTENANCE FIRE DEPARTMENT	337,390	221,522	115,868	34.34%
1257 MAINTENANCE RAILWAY COASTAL MUSEUM	212,816	190,033	22,783	10.71%
1258 MTCE CIVIC # 245 FRESHWATER RD	281,250	208,053	73,197	26.03%
1259 MAINTENANCE PROPERTY ASSESSMENT BUILDING	31,849	43,481	(11,632)	-36.52%
1260 ARCHIVES BUILDING	31,849	3,997	27,852	87.45%
1261 PURCHASING	710,774	682,988	27,785	3.91%
1262 STORES-INVENTORY	946,441	933,428	13,013	1.37%
1268 ADMIN. CORPORATE SERVICES	390,119	102,636	287,483	73.69%
1269 INTERNAL AUDIT	288,669	282,473	6,196	2.15%
1270 CORPORATE COMMUNICATIONS	1,014,879	774,452	240,427	23.69%
1272 INFORMATION SERVICES	5,059,395	4,167,595	891,801	17.63%
1274 SERVICE CENTRE	1,724,282	1,637,787	86,495	5.02%
	<b>27,407,143</b>	<b>24,478,601</b>	<b>2,928,542</b>	<b>10.69%</b>
<b>PENSIONS &amp; BENEFITS:</b>				
1290 PENSIONS	1,411,836	1,483,116	(71,280)	-5.05%
1297 SICK AND SEVERANCE OBLIGATIONS	1,250,000	4,469,725	(3,219,725)	-257.58%
	<b>2,661,836</b>	<b>5,952,841</b>	<b>(3,291,005)</b>	<b>-123.64%</b>

**CITY OF ST. JOHN'S  
2016 EXPENDITURE REPORT**

prepared September 5, 2017

	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favorable (Unfavorable)	% Variance
<b>ENGINEERING:</b>				
1313 DEVELOPMENT CONTROL	2,195,495	2,039,955	155,541	7.08%
1314 SURVEYING	705,088	586,770	118,318	16.78%
1315 TRAFFIC & TRANSPORTATION	4,043,669	3,344,856	698,813	17.28%
1316 STENOGRAPHIC - CLERICAL SUPPORT	750,038	677,376	72,662	9.69%
1318 LAND INFORMATION SYSTEMS	1,219,094	1,210,525	8,568	0.70%
1319 CONSTRUCTION	1,484,425	1,311,978	172,447	11.62%
	<b>10,397,808</b>	<b>9,171,460</b>	<b>1,226,348</b>	<b>11.79%</b>
<b>OTHER GENERAL GOVERNMENT:</b>				
1931 LIABILITY INSURANCE	586,540	497,047	89,493	15.26%
1995 MUNICIPAL GENERAL ELECTIONS	-	94,663	(94,663)	#N/A
	<b>586,540</b>	<b>591,710</b>	<b>(5,170)</b>	<b>-0.88%</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>41,053,327</b>	<b>40,194,611</b>	<b>858,716</b>	<b>2.09%</b>
<b>PROTECTIVE SERVICES:</b>				
<b>FIRE &amp; TRAFFIC:</b>				
2141 TRAFFIC ENFORCEMENT	2,672,045	2,582,805	89,240	3.34%
2142 CROSSING GUARD PROGRAM	113,936	86,626	27,310	23.97%
2491 FIRE PROTECTION	(7,912,858)	(7,500,217)	(412,641)	5.21%
2492 COMMUNICATION CENTRE	305,122	186,217	118,905	38.97%
2493 GOULDS VOLUNTEER FIRE DEPT.	233,602	241,421	(7,819)	-3.35%
2494 CENTRAL FIRE STATION	241,430	196,117	45,313	18.77%
2495 KENMOUNT RD. FIRE STATION	57,582	43,167	14,415	25.03%
2496 MT. PEARL FIRE STATION	127,911	41,806	86,105	67.32%
2497 BROOKFIELD RD. FIRE STATION	46,686	42,783	3,903	8.36%
2498 MAINTENANCE PROPERTY MANAGEMENT MAINT. FACILITY	4,910	3,799	1,111	22.62%
2499 WEST END FIRE STATION	69,841	69,887	(46)	-0.07%
2500 ST. JOHN'S FIRE PROTECTION	24,202,101	24,650,726	(448,625)	-1.85%
2501 KENT'S POND FIRE STATION	74,558	69,595	4,963	6.66%
2502 SUPPORT SERVICES DIVISION	771,903	887,304	(115,402)	-14.95%
2503 REGIONAL FIRE ADMINISTRATION	4,594,705	4,517,076	77,629	1.69%
2504 MECHANICAL DIVISION	628,805	553,726	75,079	11.94%
2505 PARADISE FIRE STATION	384,841	349,502	35,339	9.18%
	<b>26,617,120</b>	<b>27,022,341</b>	<b>(405,222)</b>	<b>-1.52%</b>
<b>PROTECTIVE INSPECTIONS:</b>				
2921 ADMINISTRATIVE - BUILDING DEPT.	678,019	582,860	95,159	14.03%
2922 PLANS & TECHNICAL REVIEW	2,188,620	2,101,444	87,176	3.98%
2923 ELECTRICAL INSPECTION	689,123	629,951	59,172	8.59%
2924 PLUMBING INSPECTION	321,347	311,797	9,549	2.97%
2926 PLUMBING MAINTENANCE	96,422	110,735	(14,313)	-14.84%
2929 TAXI & BY-LAW INSPECTIONS	189,501	182,579	6,921	3.65%
	<b>4,163,032</b>	<b>3,919,367</b>	<b>243,665</b>	<b>5.85%</b>

**CITY OF ST. JOHN'S  
2016 EXPENDITURE REPORT**

prepared September 5, 2017

	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favorable (Unfavorable)	% Variance
<b>OTHER PROTECTIVE SERVICES:</b>				
2931 ANIMAL & PEST CONTROL	1,294,078	1,195,612	98,466	7.61%
2932 ANIMAL CONTROL SHELTER MTCE.	114,438	94,225	20,213	17.66%
	<b>1,408,515</b>	<b>1,289,837</b>	<b>118,678</b>	<b>8.43%</b>
<b>TOTAL PROTECTIVE SERVICES</b>	<b>32,188,667</b>	<b>32,231,545</b>	<b>(42,878)</b>	<b>-0.13%</b>
<b>TRANSPORTATION SERVICES:</b>				
<b>STREETS DEPARTMENT:</b>				
3011 ADMINISTRATION PUBLIC WORKS	1,145,437	832,866	312,570	27.29%
3211 ADMIN. - STREETS & PARKS	1,586,422	1,806,785	(220,363)	-13.89%
3221 MAINTENANCE OF ROADS & SIDEWALKS	6,756,696	5,840,933	915,763	13.55%
3231 SNOW CLEARING	16,456,219	15,975,659	480,559	2.92%
3241 WORKS DEPOT MAINTENANCE	1,808,845	1,582,949	225,897	12.49%
3242 MTCE OF ASPHALT RECYCLING FACILITY	13,460	9,681	3,779	28.08%
3262 STREET CLEANING BY HAND	253,195	233,635	19,560	7.73%
	<b>28,020,273</b>	<b>26,282,508</b>	<b>1,737,765</b>	<b>6.20%</b>
<b>OTHER TRANSPORTATION SERVICES:</b>				
3521 PARKING METERS	1,023,867	905,481	118,386	11.56%
3561 STREET LIGHTING	4,475,000	4,250,368	224,632	5.02%
3591 SUBSIDY TO METROBUS	13,808,555	13,794,674	13,881	0.10%
3592 PARA-TRANSIT SYSTEM	3,552,427	3,051,784	500,643	14.09%
	<b>22,859,849</b>	<b>22,002,307</b>	<b>857,542</b>	<b>3.75%</b>
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>50,880,123</b>	<b>48,284,815</b>	<b>2,595,307</b>	<b>5.10%</b>
<b>ENVIRONMENTAL HEALTH:</b>				
<b>WATER DEPARTMENT:</b>				
4111 ADMIN. - ENVIRONMENTAL SERVICES	2,257,466	1,864,654	392,812	17.40%
4120 ST. JOHN'S SHARE OF REGIONAL WATER SYSTEM	4,786,819	4,221,789	565,030	11.80%
4121 PHLP WATER TREATMENT PLANT	1,476,031	1,018,299	457,732	31.01%
4122 WINSOR LAKE TREATMENT PLANT	10,506,692	9,485,391	1,021,301	9.72%
4123 REGIONAL WATER SYSTEM	13,517,221	11,279,638	2,237,583	16.55%
4124 MTCE. PVR/BOOSTER STATIONS	492,936	275,205	217,731	44.17%
4131 MTCE. OF WATER & SEWER SERVICES	8,233,269	7,133,263	1,100,006	13.36%
4132 WATER METERING	406,646	216,997	189,649	46.64%
4133 MTCE. OF WATER & SEWER SRVCS - INFRSTRCTR DIV	336,656	343,430	(6,774)	-2.01%
4134 MTCE. OF WATER & SEWER SRVCS - HYDRNT FLSHNG DIV	336,656	332,535	4,121	1.22%
4135 MTCE. OF WATER & SEWER SRVCS - TURNKEY DIV	22,500	206,247	(183,747)	-816.66%
	<b>42,372,893</b>	<b>36,377,449</b>	<b>5,995,444</b>	<b>14.15%</b>
<b>SEWER DEPARTMENT:</b>				
4225 WASTE WATER TREATMENT FACILITY	10,088,704	9,429,128	659,576	6.54%
4226 MTCE. OF SEWAGE PUMPING STATION	726,294	592,329	133,965	18.45%
	<b>10,814,999</b>	<b>10,021,457</b>	<b>793,541</b>	<b>7.34%</b>

**CITY OF ST. JOHN'S**  
**2016 EXPENDITURE REPORT**

prepared September 5, 2017

	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favorable (Unfavorable)	% Variance
<b>SANITARY DEPARTMENT:</b>				
4321 GARBAGE COLLECTION	7,248,698	6,961,136	287,561	3.97%
4322 WASTE DIVERSION PUBLIC AWARENESS	229,972	245,900	(15,929)	-6.93%
4323 CURB SIDE RECYCLING PROGRAM	-	1,003	(1,003)	#N/A
4331 GARBAGE & LITTER DISPOSAL	9,557,360	9,919,299	(361,939)	-3.79%
4332 BLDG. MTCE. ROBIN HOOD BAY	158,536	195,796	(37,260)	-23.50%
4333 MATERIALS RECOVERY FACILITY	1,655,957	1,568,813	87,144	5.26%
4334 RESIDENTAL DROP OFF FACILITY	942,220	876,960	65,261	6.93%
4335 EASTERN WASTE MGNT. REGIONAL SERVICE BOARD ADMIN	3,418,764	3,367,536	51,228	1.50%
	<b>23,211,507</b>	<b>23,136,444</b>	<b>75,063</b>	<b>0.32%</b>
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>	<b>76,399,398</b>	<b>69,535,350</b>	<b>6,864,048</b>	<b>8.98%</b>
<b>ENVIRONMENTAL DEVELOPMENT:</b>				
<b>PLANNING :</b>				
6113 PLANNING & DEVELOPMENT	737,870	313,752	424,118	57.48%
6211 ADMINISTRATION - COMMUNITY SERVICES	261,523	239,428		
6212 EVENTS & SERVICES	596,088	701,494	(105,405)	-17.68%
	<b>1,595,481</b>	<b>1,254,675</b>	<b>318,712</b>	<b>19.98%</b>
<b>HOUSING AND REAL ESTATE:</b>				
6330 REAL ESTATE - LEGAL	274,130	244,622	29,508	10.76%
6341 REAL ESTATE	16,700	2,373	14,327	85.79%
6342 RENTAL HOUSING PROJECTS	736,592	258,730	477,862	64.87%
6343 TRANSFERS ACCOMMODATION TAX	2,746,200	2,036,778	709,422	25.83%
6360 NON-PROFIT HOUSING	4,800,151	5,417,776	(617,625)	-12.87%
6391 NON-PROFIT HOUSING ADMINISTRATION	720,246	704,869	15,376	2.13%
6392 NON-PROFIT HOUSING MAINTENANCE	711,196	689,005	22,191	3.12%
6395 HOMELESSNESS PARTNERSHIP FUNDING	-	588,911	(588,911)	#N/A
6401 HFSCF: COORDINATION FRAMEWORK	60,000	158,111	(98,111)	-163.52%
6402 HFSCF: HOMELESSNESS INFORMATION SYSTEM	-	10,093	(10,093)	#N/A
6403 HFSCF: RESEARCH AGENDA	-	-	-	#N/A
6404 HFSCF: POINT IN TIME COUNT	-	60,561	(60,561)	#N/A
6405 HFSCF: TRAINING AND ENGAGEMENT	-	52,594	(52,594)	#N/A
6406 HFSCF: CAB COMMUNITY ACTION	-	11,423	(11,423)	#N/A
6407 HFSCF: CAB MEETINGS	-	196	(196)	#N/A
	<b>10,065,214</b>	<b>10,236,044</b>	<b>(170,829)</b>	<b>-1.70%</b>
<b>TOURISM &amp; ECONOMIC DEVELOPMENT:</b>				
6611 ADMINISTRATION ECONOMIC DEVELOPMENT	622,086	571,402	50,685	8.15%
6612 TOURISM DEVELOPMENT	614,205	521,296	92,909	15.13%
6613 VISITOR'S SERVICES	191,909	184,033	7,876	4.10%
6616 ECONOMIC DEVELOPMENT	-	172	(172)	#N/A
6618 PROJECT & EVENT COORDINATION	-	74	(74)	#N/A
6624 MTCE. GENTARA BLDG.	317,041	277,446	39,595	12.49%
6625 MAINTENANCE - QUIDI VIDI	92,296	102,569	(10,273)	-11.13%
	<b>1,837,537</b>	<b>1,656,990</b>	<b>180,547</b>	<b>9.83%</b>
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</b>	<b>13,498,233</b>	<b>13,147,708</b>	<b>350,525</b>	<b>2.60%</b>

**CITY OF ST. JOHN'S  
2016 EXPENDITURE REPORT**

prepared September 5, 2017

	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favorable (Unfavorable)	% Variance
<b>RECREATION &amp; PARKS:</b>				
<b><i>PARKS DIVISION:</i></b>				
7111 ADMINISTRATION PARKS	901,375	884,588	16,787	1.86%
7121 MAINTENANCE OF MUNICIPAL PARKS	2,246,274	2,067,153	179,121	7.97%
7122 MTCE. OF PASSIVE OPEN SPACES	2,022,857	1,206,643	816,214	40.35%
7123 MAINTENANCE OF SPORTS FACILITIES	725,061	714,677	10,385	1.43%
7124 MAINTENANCE OF PLAYGROUNDS	1,178,197	968,196	210,001	17.82%
7125 MTCE. OF BUCKMASTERS REC. CENTRE	98,839	80,641	18,198	18.41%
7126 HORTICULTURAL MAINTENANCE	1,208,000	1,256,403	(48,403)	-4.01%
7127 MAINTENANCE OF ROTARY PARK	90,105	77,824	12,281	13.63%
7130 MAINTENANCE OF H.G.R. MEWS CENTRE	224,319	240,308	(15,989)	-7.13%
7131 AQUATIC MAINTENANCE - PARKS	277,231	322,915	(45,683)	-16.48%
7133 MTCE. ROTAY PARK CHALET	47,070	43,014	4,056	8.62%
7134 MTCE. SPORTS BUILDINGS	226,974	324,078	(97,105)	-42.78%
7135 SNOW CLEARING STEPS AND R.O.W.	547,979	661,346	(113,368)	-20.69%
7136 MTCE. SHEA HEIGHTS COMMUNITY CENTER	91,822	76,882	14,940	16.27%
7137 WEDGEWOOD PARK FAC. MTCE.	142,183	70,433	71,751	50.46%
7138 MTCE. KILBRIDE COMMUNITY CENTER	91,052	95,265	(4,213)	-4.63%
7139 MTCE SOUTHLANDS COMMUNITY CENTER	80,220	70,904	9,316	11.61%
7141 ANNA TEMPLETON CENTER - MTCE.	39,000	30,489	8,511	21.82%
7225 BOWRING BARK BLDG. MAINTENANCE	93,396	59,344	34,052	36.46%
	<b>10,331,954</b>	<b>9,251,104</b>	<b>1,080,851</b>	<b>10.46%</b>
<b><i>RECREATION:</i></b>				
7301 RECREATION ADMINISTRATION	433,086	407,918	25,168	5.81%
7305 FAMILY & LEISURE SERVICES	1,629,397	1,573,130	56,266	3.45%
7311 COMMUNITY DEVELOPMENT ADMINISTRATION	1,006,379	920,117	86,262	8.57%
7315 RECREATION INFORMATION SERVICES	194,981	49,475	145,506	74.63%
7321 OPERATIONS SUMMER REC. PROGRAM	330,698	280,499	50,199	15.18%
7322 OPERATION OF BOWRING PARK POOL	140,098	22,542	117,556	83.91%
7324 FACILITIES DIVISION ADMINISTRATION	913,604	927,012	(13,408)	-1.47%
7325 OPERATION OF H.G.R. MEWS CENTRE	568,218	798,172	(229,954)	-40.47%
7329 H.G.R. MEWS CENTRE - AQUATICS & FITNESS PROGRAMS	569,882	651,713	(81,831)	-14.36%
7330 GOULDS RECREATION ASSOCIATION	162,500	82,160	80,340	49.44%
7331 WEDGEWOOD PARK FACILITY OPERATIONS	481,667	306,401	175,267	36.39%
7332 WEDGEWOOD PARK - AQUATICS & FITNESS PROGRAMS	501,590	329,384	172,206	34.33%
7333 SENIORS PROGAMS & SERVICES	173,931	163,302	10,629	6.11%
7334 OPERATION OF BANNERMAN PARK POOL	101,462	95,134	6,328	6.24%
7335 OTHER FACILITY OPERATIONS	53,720	55,537	(1,817)	-3.38%
7336 SHEA HEIGHTS COMMUNITY CENTRE	264,361	226,454	37,907	14.34%
7337 SOUTHLANDS COMMUNITY CENTER	295,034	307,517	(12,483)	-4.23%
7338 KILBRIDE COMMUNITY CENTRE	262,763	254,169	8,594	3.27%
	<b>8,083,370</b>	<b>7,450,635</b>	<b>632,735</b>	<b>7.83%</b>

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<b>OTHER RECREATIONAL &amp; CULTURAL SERVICES:</b>				
7445 CIVIC CENTRE CORPORATION	2,570,000	2,570,000	-	0.00%
7551 GRANTS AND SUBSIDIES TO ORGANIZATIONS	955,756	972,376	(16,620)	-1.74%
7553 LOCAL IMMIGRATION PARTNERSHIP	111,739	38,267	73,472	65.75%
7911 MUNICIPAL ARCHIVES	282,660	270,767	11,893	4.21%
7910 CULTURAL DEVELOPMENT	401,090	356,225	44,865	11.19%
7912 RAILWAY COASTAL MUSEUM	420,702	468,825	(48,123)	-11.44%
	<b>4,741,947</b>	<b>4,676,459</b>	<b>65,487</b>	<b>1.38%</b>
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>	<b>23,157,271</b>	<b>21,378,198</b>	<b>1,779,073</b>	<b>7.68%</b>
<b>FISCAL &amp; TRANSFERS:</b>				
<b>DEBT CHARGES:</b>				
8111 SHORT TERM BORROWINGS	80,000	8,609	71,391	89.24%
8121 LONG TERM DEBT CHARGES	70,640	70,640	0	0.00%
8131 DEBENTURE DEBT CHARGES	30,487,262	30,316,261	171,001	0.56%
8191 OTHER DEBT CHARGES	600,000	404,160	195,840	32.64%
	<b>31,237,902</b>	<b>30,799,670</b>	<b>438,232</b>	<b>1.40%</b>
<b>TOTAL FISCAL SERVICES</b>	<b>31,237,902</b>	<b>30,799,670</b>	<b>438,232</b>	<b>1.40%</b>
<b>OTHER TRANSFERS:</b>				
8211 ALLOWANCE FOR DOUBTFUL ACCOUNTS	1,550,000	2,408,356	(858,356)	-55.38%
8990 CONTRIBUTIONS TO CAPITAL FUND	27,599,638	27,601,088	(1,450)	-0.01%
	<b>29,149,638</b>	<b>30,009,444</b>	<b>(859,806)</b>	<b>-2.95%</b>
<b>TOTAL OTHER TRANSFERS</b>	<b>29,149,638</b>	<b>30,009,444</b>	<b>(859,806)</b>	<b>-2.95%</b>
<b>TOTAL EXPENDITURE:</b>	<b>297,564,559</b>	<b>285,581,343</b>	<b>11,983,216</b>	<b>4.03%</b>
<b>TRANSFERS TO OTHER DEPARTMENTS:</b>				
<b>PAYROLL COSTS:</b>				
1295 EMPLOYEE FRINGE BENEFITS	6,721,325	5,589,934	1,131,391	16.83%
<b>MECHANICAL:</b>				
3111 ADMINISTRATION - MECHANICAL DEPT.	1,489,239	1,313,833	175,406	11.78%
3121 VEHICLE & EQUIPMENT MAINTENANCE	8,639,278	7,855,037	784,242	9.08%
3123 ROBIN HOOD BAY HEAVY EQUIPMENT	676,106	531,396	144,710	21.40%
3129 VEHICLE FLEET RENTAL	(9,695,894)	(8,919,573)	(776,320)	8.01%
	<b>1,108,729</b>	<b>780,692</b>	<b>328,037</b>	<b>29.59%</b>
<b>TOTAL MECHANICAL</b>	<b>1,108,729</b>	<b>780,692</b>	<b>328,037</b>	<b>29.59%</b>
<b>TOTAL EXPENDITURE:</b>	<b>305,394,612</b>	<b>291,951,969</b>	<b>13,442,643</b>	<b>4.40%</b>