

DECISION/DIRECTION NOTE

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. **Tipping 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%
Total Revenue	305,394,612	304,050,666	(1,343,947)	-0.4%
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%
	297,564,559	285,581,343	11,983,216	4.0%
Payroll Costs	6,721,325	5,589,934	1,131,391	16.8%
Fleet - mechanical	1,108,729	780,692	328,037	29.6%
Total Expenditure	305,394,612	291,951,969	13,442,643	4.4%
Net Surplus (Deficit)	-	12,098,697	12,098,697	

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
TAXATION:				
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%
	217,160,000	218,877,669	1,717,669	0.79%
GRANTS IN LIEU OF TAXES:				
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%
	9,080,000	9,157,840	77,840	0.86%
SALES GOODS & SERVICES:				
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%
	34,361,196	33,605,742	(755,454)	-2.20%
OTHER REVENUE OWN SOURCES:				
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%
	11,836,602	11,231,964	(604,638)	-5.11%
GRANTS OTHER GOVERNMENTS:				
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%
	27,682,583	27,883,023	200,440	0.72%
OTHER TRANSFERS:				
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%
	5,274,232	3,294,429	(1,979,803)	-37.54%
TOTAL REVENUE	305,394,612	304,050,666	(1,343,947)	-0.44%

**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
GENERAL GOVERNMENT:				
GENERAL ADMINISTRATIVE:				
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%
	27,407,143	24,478,601	2,928,542	10.69%
PENSIONS & BENEFITS:				
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%
	2,661,836	5,952,841	(3,291,005)	-123.64%

**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
ENGINEERING:				
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%
	10,397,808	9,171,460	1,226,348	11.79%
OTHER GENERAL GOVERNMENT:				
1931 LIABILITY INSURANCE	586,540	497,047	89,493	15.26%
1995 MUNICIPAL GENERAL ELECTIONS	-	94,663	(94,663)	#N/A
	586,540	591,710	(5,170)	-0.88%
TOTAL GENERAL GOVERNMENT SERVICES	41,053,327	40,194,611	858,716	2.09%
PROTECTIVE SERVICES:				
FIRE & TRAFFIC:				
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%
	26,617,120	27,022,341	(405,222)	-1.52%
PROTECTIVE INSPECTIONS:				
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%
	4,163,032	3,919,367	243,665	5.85%

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

	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favorable (Unfavorable)	% Variance
OTHER PROTECTIVE SERVICES:				
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%
	1,408,515	1,289,837	118,678	8.43%
TOTAL PROTECTIVE SERVICES	32,188,667	32,231,545	(42,878)	-0.13%
TRANSPORTATION SERVICES:				
STREETS DEPARTMENT:				
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%
	28,020,273	26,282,508	1,737,765	6.20%
OTHER TRANSPORTATION SERVICES:				
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%
	22,859,849	22,002,307	857,542	3.75%
TOTAL TRANSPORTATION SERVICES	50,880,123	48,284,815	2,595,307	5.10%
ENVIRONMENTAL HEALTH:				
WATER DEPARTMENT:				
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%
	42,372,893	36,377,449	5,995,444	14.15%
SEWER DEPARTMENT:				
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%
	10,814,999	10,021,457	793,541	7.34%

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	Y.T.D. Budget DECEMBER	Y.T.D. Actual DECEMBER	Variance Favorable (Unfavorable)	% Variance
SANITARY DEPARTMENT:				
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%
	23,211,507	23,136,444	75,063	0.32%
TOTAL ENVIRONMENTAL HEALTH SERVICES	76,399,398	69,535,350	6,864,048	8.98%
ENVIRONMENTAL DEVELOPMENT:				
PLANNING :				
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%
	1,595,481	1,254,675	318,712	19.98%
HOUSING AND REAL ESTATE:				
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
	10,065,214	10,236,044	(170,829)	-1.70%
TOURISM & ECONOMIC DEVELOPMENT:				
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%
	1,837,537	1,656,990	180,547	9.83%
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	13,498,233	13,147,708	350,525	2.60%

**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
RECREATION & PARKS:				
<i>PARKS DIVISION:</i>				
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%
	10,331,954	9,251,104	1,080,851	10.46%
<i>RECREATION:</i>				
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%
	8,083,370	7,450,635	632,735	7.83%

**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
OTHER RECREATIONAL & CULTURAL SERVICES:				
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%
	4,741,947	4,676,459	65,487	1.38%
TOTAL RECREATION & CULTURAL SERVICES	23,157,271	21,378,198	1,779,073	7.68%
FISCAL & TRANSFERS:				
DEBT CHARGES:				
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%
	31,237,902	30,799,670	438,232	1.40%
TOTAL FISCAL SERVICES	31,237,902	30,799,670	438,232	1.40%
OTHER TRANSFERS:				
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%
	29,149,638	30,009,444	(859,806)	-2.95%
TOTAL OTHER TRANSFERS	29,149,638	30,009,444	(859,806)	-2.95%
TOTAL EXPENDITURE:	297,564,559	285,581,343	11,983,216	4.03%
TRANSFERS TO OTHER DEPARTMENTS:				
PAYROLL COSTS:				
1295 EMPLOYEE FRINGE BENEFITS	6,721,325	5,589,934	1,131,391	16.83%
MECHANICAL:				
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%
	1,108,729	780,692	328,037	29.59%
TOTAL MECHANICAL	1,108,729	780,692	328,037	29.59%
TOTAL EXPENDITURE:	305,394,612	291,951,969	13,442,643	4.40%