

ST. JOHN'S

Regular Meeting - City Council Agenda

November 12, 2019

4:30 p.m.

4th Floor City Hall

Pages

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 2. Festival of Music and Lights - November 30, 2019 (Backup date December 7, 2019) - Lighting of Bowring Park

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15. OTHER BUSINESS

15.1 Temporary Parking Ban - Airport Heights

Councillor Stapleton is requesting Council's consideration of implementing a temporary parking ban on McBeth Drive, Otter Drive and the area of road on Airport Heights Drive between the two beginning December 1, 2019 until such time that the Lane Seniors Complex in Airport Heights is open.

16. ADJOURNMENT

Proclamation

Restorative Justice Week

November 17th – 24th, 2019



**Relationships First:
Restorative Justice in
Education Consortium,
NL**

Whereas, in the face of crime or conflict, restorative justice offers a philosophy and approach that views these matters principally as harm done to people and relationships; and

Whereas, Relationships First: Restorative Justice in Education Consortium, NL promotes restorative justice which is a non-adversarial, non-retributive approach to justice that emphasizes healing in victims, accountability of offenders, and the involvement of citizens in creating healthier, safer communities; and

Whereas, this year's theme for Restorative Justice Week, "*Diverse Perspectives, Meaningful Solutions*", is an opportunity to learn about restorative justice, educate and celebrate along with other communities across the country and globally, during the week.

Therefore, I, Mayor Danny Breen, do hereby proclaim November 17th- 24th 2019, as Restorative Justice Week in the City of St. John's.

Signed at City Hall, St. John's, NL on this 12th day of November, 2019.

Danny Breen, Mayor

ST. JOHN'S

ST. JOHN'S

Minutes of Regular Meeting - City Council

Council Chamber, 4th Floor, City Hall

November 4, 2019, 4:30 p.m.

Present:

- Mayor Danny Breen
- Deputy Mayor Sheilagh O'Leary
- Councillor Maggie Burton
- Councillor Dave Lane
- Councillor Sandy Hickman
- Councillor Debbie Hanlon
- Councillor Deanne Stapleton
- Councillor Hope Jamieson
- Councillor Jamie Korab
- Councillor Ian Froude
- Councillor Wally Collins

Staff:

- Kevin Breen, City Manager
- Derek Coffey, Deputy City Manager of Finance & Administration
- Jason Sinyard, Deputy City Manager of Planning, Engineering & Regulatory Services
- Cheryl Mullett, City Solicitor
- Susan Bonnell, Manager - Communications & Office Services
- Elaine Henley, City Clerk
- Ken O'Brien, Chief Municipal Planner
- Shanna Fitzgerald, Legislative Assistant

Others:

- Brian Head, Manager of Parks and Open Spaces

Land Acknowledgement

The following statement was read into the record:

“We respectfully acknowledge the Province of Newfoundland & Labrador, of which the City of St. John’s is the capital City, as the ancestral homelands of the Beothuk. Today, these lands are home to a diverse population of indigenous and other peoples. We would also like to acknowledge with respect the diverse histories and cultures of the Mi’kmaq, Innu, Inuit, and Southern Inuit of this Province.”

1. **CALL TO ORDER**

2. **PROCLAMATIONS/PRESENTATIONS**

2.1 **World Town Planning Day - November 8, 2019**

2.2 **Financial Literacy Month - November 2019**

2.3 **Recognition of Rogers TV Volunteers for their many years of Council Meetings Coverage**

3. **APPROVAL OF THE AGENDA**

3.1 **Agenda of November 4, 2019**

SJMC-R-2019-11-04/490

Moved By Councillor Jamieson

Seconded By Deputy Mayor O'Leary

That the Agenda be adopted as presented.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

4. **ADOPTION OF THE MINUTES**

4.1 **Adoption of Minutes - October 28, 2019**

SJMC-R-2019-11-04/491

Moved By Councillor Hanlon

Seconded By Councillor Stapleton

That the minutes of October 28, 2019 be adopted as presented.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

5. **BUSINESS ARISING FROM THE MINUTES**

5.1 **Presentation of Motion - Climate Change Emergency**

At the Regular Meeting of Council on October 15, 2019 Councillor Froude gave notice that he will be requesting Council's consideration of a motion for debate recognizing climate change as an emergency and set forward a course of action for the city's sustainability.

SJMC-R-2019-11-04/492

Moved By Councillor Froude

Seconded By Councillor Korab

Establishing Climate Mitigation and Adaptation as a Strategic Priority of the City of St. John's

WHEREAS

1. The United Nation's International Panel on Climate Change (IPCC) has established that:
 - a) Human activities have caused approximately 1.0 °C of global warming above pre-industrial levels.
 - b) At current current greenhouse gas (GHG) emission rates, global warming will reach 1.5 °C between 2030 and 2052;
 - c) Climate change is currently jeopardizing the health and survival of many species and other natural environments, stressing local and international eco-systems and economies;
 - d) Ambitious reduction in carbon emissions are necessary to avoid further economic, ecological, and societal loss;
2. Health Canada has established that:
 - a) Climate change is affecting Canadian's health and will continue to pose challenges in the future including impacts to temperature-related morbidity, weather-related natural hazards, as well as impacts to air quality, water and food-borne contaminants, vector-borne disease, and health effects of exposure to ultraviolet rays.
3. Natural Resources Canada has established that:
 - a) Atlantic Canada has experienced an increase in temperature of 0.7 °C;
 - b) The annual precipitation in Atlantic Canada has increased by approximately 11.3%, while snow and ice have declined;
 - c) St. John's has seen a sea level rise of 1.9 mm per year, and temperatures have risen by 0.13°C per decade;
 - d) These regional and local trends are projected to continue and intensify because of climate change, exacerbating social, environmental and economic impacts.

THEREFORE BE IT RESOLVED

4. THAT the City of St. John's officially affirm a climate emergency for the purpose of deepening our commitment to protecting our community, economy, natural assets, and ecosystems from changes in climate.

FURTHER THAT the City of St. John's affirms action on climate change as a strategic priority.

FURTHER THAT the City of St. John's commit to the Global Covenant of Mayors for Climate & Energy (GCoM).

FURTHER THAT the City of St. John's direct staff to bring a report to Council for its consideration before the end of 2019 that describes an approach for creating a Sustainability Plan, which incorporates Climate Change Adaptation and Mitigation including, but not be limited to:

- a. The assessment of climate risks and vulnerabilities and, ultimately, actions for the City of St. John's to increase local adaptation and resilience;
- b. The development of specific greenhouse gas emissions reduction targets for 2030 and 2050 and, ultimately, actions and strategies for the City of St. John's to achieve its targets;
- c. The development of reporting systems for energy utilization, greenhouse gas emissions, and weather impacts to inform policy and budgeting choices;
- d. The identification of funding sources and collaboration opportunities to support the implementation of the plan.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

6. **NOTICES PUBLISHED**

6.1 **16 Mahogany Place - Residential Low Density (R1) Zone - Ward 5**

A Discretionary Use application has been submitted requesting permission to operate a Home Occupation for a Hair Salon at 16 Mahogany Place.

The floor area for the proposed business is 10.4m². The Hair Salon would include colors, cuts, stylings, etc. Hours of operation will be Monday -

Friday, 5:30 – 9:30 p.m. and Sunday 11 a.m. - 6 p.m. by appointment only with only 1 client per appointment (1 – 3 hour duration). Applicant is the sole-employee and on-site parking is provided.

8 submissions received.

SJMC-R-2019-11-04/493

Moved By Councillor Collins

Seconded By Councillor Lane

That the application be approved subject to all applicable City requirements.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

7. PUBLIC HEARINGS/MEETINGS

8. COMMITTEE REPORTS

9. RESOLUTIONS

10. DEVELOPMENT PERMITS LIST

10.1 Development Permits List for the period October 24 to October 30, 2019

Council considered for information the Development Permits List for the Period October 24-30, 2019. It was noted that 10 Virginia Road is located in Ward 2.

11. BUILDING PERMITS LIST

11.1 Building Permits List for the period October 24 to October 30, 2019

SJMC-R-2019-11-04/494

Moved By Councillor Hanlon

Seconded By Councillor Jamieson

That the Building Permits List for the period October 24 - October 30, 2019 be approved as presented.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

12. REQUISITIONS, PAYROLLS AND ACCOUNTS

12.1 Weekly Payment Vouchers for the Week Ending October 30, 2019

SJMC-R-2019-11-04/495

Moved By Councillor Stapleton

Seconded By Councillor Korab

That the weekly payment vouchers in the amount of \$8,852,393.40 for the week ending October 30, 2019 be approved as presented.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

13. TENDERS/RFPS

13.1 Bid Approval Note - RFP118028008A - Standing Offer Agreement for Office Supplies

SJMC-2019-10-28/496

Moved By Councillor Froude

Seconded By Councillor Lane

That the open call RFP118028008A be awarded to Dicks and Company Ltd. as issued by the Province as per the Public Procurement Act.

MOTION CARRIED

13.2 Bid Approval Note - 2019227 - Fire Retardant Uniforms

Approved via E-poll October 31, 2019

SJMC-R-2019-11-04/497

Moved By Councillor Froude

Seconded By Councillor Hickman

That Bid Approval Note 2019227 for the supply and delivery of fire-retardant uniforms for the St. John's Regional Fire Department be awarded to Uniform Works Limited in the amount of \$158,610.30, including HST, the lowest bidder meeting specification.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

13.3 Bid Approval Note - 2019200 - Retaining Wall Rehabilitation Program Contract (Phase 2)

SJMC-R-2019-11-04/498

Moved By Councillor Froude

Seconded By Deputy Mayor O'Leary

That Bid Approval Note 2019220 be awarded to CAREW SERVICES LIMITED in the amount of \$190,734.40 (including HST) the lowest and only bidder meeting specifications as per the Public Procurement Act.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

14. NOTICES OF MOTION, RESOLUTIONS QUESTIONS AND PETITIONS

15. OTHER BUSINESS

15.1 Decision Note dated October 30, 2019 re: 226 Water Street, Royal Bank of Canada (RBC) Building - Designated Heritage Building - Façade Renovations

SJMC-R-2019-11-04/499

Moved By Councillor Burton

Seconded By Councillor Lane

That Council approve the façade renovations at 226 Water Street, as proposed.

For (11): Mayor Breen, Deputy Mayor O'Leary, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (11 to 0)

15.2 Other Business Raised by Councillors

1. Deputy Mayor O'Leary

- Asked that staff inquire as to the status of the RFI for the new mental health facility.

2. Councillor Hanlon

- Asked that staff consider permanent city wide free parking for veterans to be discussed at a future Committee of the Whole.

16. **ADJOURNMENT**

There being no further business, the meeting adjourned at 5:33 pm.

MAYOR

CITY CLERK

ST. JOHN'S

Report of Audit and Accountability Standing Committee

November 5, 2019

12:00 p.m.

Conference Room A, 4th Floor City Hall

Present: Boyd Chislett, Citizen Representative - Chair
Mayor Danny Breen
Councillor Deanne Stapleton
Councillor Jamie Korab

Regrets: Councillor Maggie Burton

Staff: Derek Coffey, Deputy City Manager of Finance and
Administration
Sean McGrath, Senior Internal Auditor
Sean Janes, City Internal Auditor
Kevin Breen, City Manager
Shanna Fitzgerald, Legislative Assistant
Shelley Traverse, Manager of Financial Services

1. Decision Note dated November 5, 2019 re: Approval of December 31, 2018 Audited Financial Statements

Moved By Danny Breen

Seconded By Deanne Stapleton

The Committee recommends approval of the 2018 audited financial statements.

MOTION CARRIED

CHAIR, BOYD CHISLETT

DECISION/DIRECTION NOTE

Title: Approval of the December 31, 2018 Audited Financial Statements

Date: November 5th, 2019

Report To: Mayor and Council

Councillor and Role: ALL

Ward: N/A

Decision/Direction Required: Approval of the December 31st, 2018 Audited Financial Statements

Discussion – Background and Current Status:

Attached for the approval of Council are the December 31st, 2018 audited financial statements. The auditors have issued a clean audit report on the statements meaning they present fairly, in all material respects, the financial position of the City and the results of its operations, changes in net debt and cash flows for the year.

This year the process of finalizing the audit was delayed largely due to the loss of a key staff resource at St. John's Sports & Entertainment Limited (SJSEL). This combined with the inability to fill this position for an extended period meant the audit of SJSEL – which forms a part of these consolidated financial statements – could not be completed in a timely manner.

It is important to note that these statements are different from the City's budget. First, these statements are prepared on a consolidated basis meaning they represent the results for not only the City itself, but also the financial results of St. John's Sports & Entertainment Limited and the St. John's Transportation Commission. The City budget shows the contribution toward the net operating cost of these entities whereas these statements reflect the total revenues, expenses, assets and liabilities on a gross basis.

Secondly, these statements are prepared using the accrual basis of accounting whereas the City's budget is prepared on a cash basis. Under these two alternate approaches there are key differences in how significant items such as debt charges, amortization of tangible capital assets, post-retirement benefits, as well as capital contributions from developers and other levels of government are accounted for. The cash results will be presented to Council within the very near future of these statements being approved by Council.

Significant Financial Statement items

There were two significant financial statement issues this year in relation to capital assets and the liability at the landfill.

ST. JOHN'S

As disclosed in Notes 2 and 3 to the financial statements capital assets underwent substantial review in the current year. Staff are continuously reviewing estimates and processes to assess if they need to be revised and / or improved upon. This year the process revealed two items in terms of adjustments which needed to be made to capital assets. The first was an increase in the useful life of street surfacing from 15 to 25 years and the establishment of a useful life and amortization policy for the roadbed which had been previously classified as land and not amortized. The effect of this change was applied prospectively which resulted in an increase in amortization expense of \$18.8M over and above what would have normally been recorded.

The costs for the ultimate closure of the landfill are recognized and recorded as an expense in the financial statements on an annual basis. During this year's audit it was discovered the costs being accrued to date were insufficient and a higher liability would be required to be in line with Public Sector Accounting Standards. This resulted in a substantial jump in the liability of \$4.9M. As mentioned above regarding the difference between these accrual statements and the cash-based budget – this increased expense has no impact on the budget for Robin Hood Bay.

2018 Results

Results of Operations

The results for the year show a surplus of \$9.2M – up from \$4.4M in 2017. Revenue increased by a total of \$32.4M. Much of this increase is comprised of capital contributions as developed land is turned over to the city and capital contributions from both the federal and provincial governments in relation to capital works programs.

	2018	2017	Increase
Federal Capital Grant	11,876,248	2,971,145	8,905,103
Provincial Capital Grant	17,553,146	2,323,899	15,229,247
Capital from Developers	4,061,097	65,349	3,995,748
			\$ 28,130,098

Total expenditures increased by \$27.6M. Some of the more notable changes are as follows:

	2018	2017	Increase
General Government	49,247,091	52,873,380	(3,626,289)
Protective Services	38,409,460	37,033,335	1,376,125
Environmental Health Services	49,414,012	43,092,757	6,321,255
Amortization and allowances	64,961,235	43,537,850	21,423,385
			\$ 25,494,476

The above changes are largely attributable to:

1. **General Government** – decrease is due to one-time capital expenditures in relation to work done on the City Hall Annex.

2. **Protective Services** – increase is attributable to the increased cost of fire protection particularly overtime and protective clothing.
3. **Environmental Health Services** – this increase is attributable to the increased landfill liability as discussed above and acquisition of bins for automated garbage collection
4. **Amortization and Allowances** – result of change in estimates in relation to capital assets as discussed above.

It is important to remember the surplus of \$9.2M is not on a cash basis and therefore is not money available to be used for other purposes.

Financial Position

The statement of net debt highlights the City's net financial position. At the end of 2018 the City's net debt decreased by \$2.7M – a change of only 0.57% from the 2017 balance. This result is not surprising given a balanced cash budget and the fact there were no new debt borrowings throughout 2018.

Key Considerations/Implications:

1. Budget/Financial Implications

2. Partners or Other Stakeholders

3. Alignment with Strategic Directions/Adopted Plans

This is in line with being effective as well as progressive and responsive.

4. Legal or Policy Implications

5. Engagement and Communications Considerations

The financial statements will be posted on the City's website for public viewing

6. Other Implications

N/A

Recommendation: It is recommended the 2018 audited financial statements be approved.

Prepared & Approved by: Derek Coffey, Deputy City Manager – Finance & Administration

Consolidated Financial Statements of

CITY OF ST. JOHN'S

December 31, 2018

CITY OF ST. JOHN'S
December 31, 2018

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Statement of Responsibility

The accompanying consolidated financial statements are the responsibility of the management of the City of St. John's (the "City") and have been prepared in compliance with legislation, and in accordance with public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The City's Audit Committee met with management and its external auditors to review a draft of the consolidated financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the finalized consolidated financial statements.

BDO Canada LLP, as the City's appointed independent external auditors, has audited the consolidated financial statements. The auditor's report is addressed to the Mayor and Councillors and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the consolidated financial statements are free of material misstatement and present fairly the financial position, operations, changes in net debt and cash flows of the City in accordance with Canadian public sector accounting standards.

Mayor

Deputy City Manager, Finance & Administration



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Canada

Independent Auditor's Report

His Worship the Mayor and Councillors of the City of St. John's

Opinion

We have audited the accompanying consolidated financial statements of the City of St. John's (the "City"), which comprise the consolidated statement of financial position as at March 31, 2019, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at March 31, 2019, and its results of consolidated operations, its consolidated changes in net debt, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Restatement of Comparative Information

We draw attention to Note 2 of the consolidated financial statements which explains that certain comparative information for the year ended December 31, 2018 has been restated. The consolidated financial statements for the year ended December 31, 2018 (prior to the adjustments that were applied to restate certain comparative information explained in Note 2) were audited by another auditor who expressed an unmodified opinion on those financial statements on October 9, 2018. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information comprises a summary of key results of the City in a letter issued to the public from the Deputy City Manager - Finance & Administration, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



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In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, the future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

St. John's, Newfoundland and Labrador
Date, 2019

CITY OF ST. JOHN'S

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2018

	Budget 2018	Actual 2018	Actual 2017
	\$	\$	\$
	(Schedule 8)		(Restated - See Note 3)
Revenues (Schedule 5)			
Taxation	200,912,255	202,937,025	200,491,472
Grants in lieu of taxes	8,800,000	8,775,802	8,802,225
Grants and transfers	41,050,848	45,060,556	17,085,375
Sales of goods and services	51,331,297	53,935,288	53,755,973
Other revenue from own sources	27,058,898	27,571,175	25,755,644
	329,153,298	338,279,846	305,890,689
Expenditures (Schedule 6)			
General government services	46,263,575	49,247,091	52,873,380
Fiscal services	23,011,410	22,845,880	24,128,944
Transportation services	64,859,266	64,444,802	61,801,826
Protective services	36,428,361	38,409,460	37,033,335
Environmental health services	54,195,203	49,414,012	43,092,757
Recreation and cultural services	32,313,962	32,012,322	31,098,990
Environmental development services	6,414,778	7,792,420	7,920,076
Amortization and allowances	62,882,042	64,961,235	43,537,850
	326,368,597	329,127,222	301,487,158
Excess of revenues over expenditures	2,784,701	9,152,624	4,403,531
Accumulated surplus, beginning of year	728,425,928	728,425,928	724,022,397
Accumulated surplus, end of year (Note 14)	731,210,629	737,578,552	728,425,928

See accompanying notes to the consolidated financial statements

CITY OF ST. JOHN'S
Consolidated Statement of Financial Position
As at December 31, 2018

	2018	2017
	\$	\$
		(Restated - See Note 3)
Financial assets		
Cash and cash equivalents (Note 4)	55,265,283	69,477,496
Accounts receivable - current (Note 5)	53,350,268	41,574,625
Accounts receivable - long-term (Note 6)	5,528,470	9,058,720
Investment in rental housing projects	66,242	113,579
Portfolio investments (Sinking funds) (Schedule 2)	158,041,109	139,844,295
	272,251,372	260,068,715
Financial liabilities		
Payables and accruals (Note 7)	71,816,568	62,642,190
Employee benefits (Note 8)	207,449,795	204,753,978
Debenture debt (Note 9 and Schedule 2)	444,500,000	444,500,000
Long-term debt (Note 10)	12,634,786	14,980,887
Trust funds payable	31,902	31,379
	736,433,051	726,908,434
Net debt	(464,181,679)	(466,839,719)
Non-financial assets		
Tangible capital assets (Schedule 1)	1,196,215,352	1,188,716,670
Inventory of materials and supplies	3,061,097	3,273,903
Prepaid expenditures	2,483,782	3,275,074
	1,201,760,231	1,195,265,647
Accumulated surplus (Note 14)	737,578,552	728,425,928

Contingencies and commitments (Note 16)

See accompanying notes to the consolidated financial statements

On behalf of Council

Mayor

Deputy City Manager, Finance & Administration

CITY OF ST. JOHN'S

Consolidated Statement of Changes in Net Debt

Year ended December 31, 2018

	Budget 2018	2018	2017
	\$	\$	\$
			(Restated - See Note 3)
Excess of revenues over expenditures	2,784,701	9,152,624	4,403,531
Changes in tangible capital assets			
Acquisition of tangible capital assets and contributed tangible capital assets	(32,206,724)	(69,806,731)	(32,206,724)
Net book value of tangible capital assets disposals/transfers	1,380,789	1,915,772	1,380,789
Amortization of tangible capital assets	60,392,277	60,392,277	41,447,771
(Increase) decrease in net book value of tangible capital assets	29,566,342	(7,498,682)	10,621,836
Changes in other non-financial assets			
Change in prepaid expenditures	-	791,292	(423,978)
Acquisition of inventory and supplies, net of usage	-	212,806	(176,378)
Decrease (increase) in other non-financial assets	-	1,004,098	(600,356)
Decrease in net debt	32,351,043	2,658,040	14,425,010
Net debt, beginning of year	(466,839,719)	(466,839,719)	(481,264,729)
Net debt, end of year	(434,488,676)	(464,181,679)	(466,839,719)

See accompanying notes to the consolidated financial statements

CITY OF ST. JOHN'S
Consolidated Statement of Cash Flows
Year ended December 31, 2018

	2018	2017
	\$	\$
		(Restated - See Note 3)
Operating transactions		
Excess of revenues over expenditures	9,152,624	4,403,531
Non-cash charges to operations:		
Amortization of tangible capital assets	60,392,277	41,447,771
Contributed tangible capital assets	(3,493,081)	(1,235,000)
Employee benefits	2,695,817	137,486
Loss on disposal of tangible capital assets	1,139,765	1,328,830
	69,887,402	46,082,618
Net change in other (Note 15)	(1,597,167)	(5,834,421)
	68,290,235	40,248,197
Capital transactions		
Acquisition of tangible capital assets	(66,313,650)	(30,971,724)
Proceeds from sale of tangible capital assets	776,007	51,958
	(65,537,643)	(30,919,766)
Financing transactions		
Decrease in long-term accounts receivable	3,530,250	3,564,136
Repayment of long-term debt	(2,346,101)	(2,472,405)
	1,184,149	1,091,731
Investing transactions		
Increase in sinking fund investments	(18,196,814)	(18,014,241)
Increase in trust funds payable	523	295
Decrease in investment in rental housing projects	47,337	44,333
	(18,148,954)	(17,969,613)
Decrease in cash and cash equivalents	(14,212,213)	(7,549,451)
Cash and cash equivalents, beginning of year	69,477,496	77,026,947
Cash and cash equivalents, end of year	55,265,283	69,477,496

Supplementary cash flow information (Note 15)

See accompanying notes to the consolidated financial statements

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

The City of St. John's (the "City") accounts includes revenue and expenses for the City's Urban Living Non-Profit Housing Fund, Regional Fire Department, Regional Waste Water System, Robin Hood Bay Regional Waste Management Facility, and Regional Water Supply System .

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards ("PSAS") as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada and reflect the following significant accounting policies:

Basis of consolidation

The consolidated financial statements include all the accounts of the City, St. John's Transportation Commission (the "Commission") and St. John's Sports & Entertainment Ltd., which are wholly-owned and operated by the City. Any inter-company transactions have been eliminated on consolidation.

Revenue recognition

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated amounts.

Other revenue mainly consists of sales of goods and services which are recognized when significant risks and rewards of ownership have been transferred and there are no significant obligations remaining, sales price is fixed and determinable, persuasive evidence of an arrangement exists and collection is reasonably assured. This usually coincides with the provision of the goods and services.

Interest revenue is recognized as revenue when earned.

Government Transfers

When the City is the recipient, government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

When the City is the transferor, government transfers are recognized as an expense in the statement of operations when they are authorized and all eligibility criteria have been met by the recipient.

CITY OF ST. JOHN'S
Notes to the Consolidated Financial Statements
December 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks (net of overdrafts) and short-term deposits with original maturities of three months or less. Bank borrowings are considered to be financing activities.

Inventories

Inventories of material and supplies are carried at the lower of cost and net realizable value.

Investments in rental housing projects

Investments in rental housing projects are recorded at cost.

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

	Years
Buildings	25-45
Parking spaces - garage	50-75
Vehicles	
Transit buses	7-12
Vehicles	7-20
Computer hardware and software	5
Other	
Machinery and equipment	10-30
Water and waste plants and networks	
Underground networks	75
Sewage treatment plants and lift stations	45
Water pumping stations and reservoirs	45
Flood stations and other infrastructure	45
Waste management facility and infrastructure	10-40
Transportation	
Roads	15-35
Bridges and structures	50

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contribution of tangible capital assets

Contributions of tangible capital assets are recorded at fair value at the date of receipt. The contribution is recorded as revenue.

Assessments

Assessments for water and sewer installations and street improvements are recorded when work is completed.

Portfolio investments (sinking funds)

Sinking funds established for the retirement of debentures are held and administered by a third party and accounted for in the City's records on an accrual basis.

Reserve for snow and ice management

The City has established a snow and ice management reserve, to a maximum of \$2,000,000, to accumulate funds to be used in years of severe winter conditions.

Reserve for Civic Centre financing

The City has established a Civic Centre financing reserve to accumulate its share of revenue received from the accommodation tax. The accommodation tax, which was legislated effective January 1, 1999, represents a four percent room levy on all fixed roof accommodations in the City of St. John's. The funds in the reserve are used to reduce the debt related to the construction of the St. John's Convention Centre and to pay for capital improvements for the facility.

Solid waste landfill closure and post-closure costs

The estimated costs to close and maintain the closed solid waste landfill sites are based on estimated future expenses in current dollars, discounted, adjusted for estimated inflation, and are recognized and charged to expense as the landfill site's capacity is used.

Severance and accrued sick leave benefits

The cost and obligation of severance and accrued non-vesting sick leave benefits earned by employees are actuarially determined using the projected accrued benefit method prorated on service and management's best estimate of assumptions of future service, future benefit usage, salary changes, and retirement ages of those employees.

CITY OF ST. JOHN'S
Notes to the Consolidated Financial Statements
December 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Severance and accrued sick leave benefits (Continued)

The discount rate used for determining the benefit obligation is the City's cost of borrowing.

Past service costs resulting from changes to these benefits are recognized at the date of amendment.

Accrued pension benefits

The cost and obligation of pension benefits, earned by employees and members of Council, are actuarially determined using the accrued benefit method prorated on service and management's best estimate of assumptions of future investment returns for funded plans, salary changes and retirement ages of employees. For the purpose of calculating the expected return on plan assets, those assets are valued at fair value.

The discount rate used for determining the benefit obligation is the expected rate of return on plan assets or the City's cost of borrowing.

Past service costs resulting from plan amendments are recognized at the date of amendment.

The excess of the net actuarial gain (loss) is amortized over the average remaining service period of active employees which is 15 years for the employee plan and 2 years for the Mayor and Councillors' plan.

Employee future benefits

The City provides post-retirement benefits in the form of extended life and health coverage to employees. The cost and obligations of these benefits earned by employees are actuarially determined using the accrued benefit method prorated on service and management's best estimate of assumptions and future claim rates and costs. There is no requirement to fund these future obligations on a current basis.

Use of estimates

In preparing the City's financial statements in conformity with PSAS, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the year. Items subject to management estimate include allowance for doubtful accounts, useful life of tangible capital assets, impairment of assets, employee future benefits, and closure and post-closure costs related to Robin Hood Bay Landfill. Actual results could differ from these estimates.

CITY OF ST. JOHN'S
Notes to the Consolidated Financial Statements
December 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Liability for contaminated sites

A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the organization is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. The liability is recorded net of any expected recoveries.

2. CHANGE IN ACCOUNTING ESTIMATE

In accordance with its policy, the City reviews the estimated useful lives of its tangible capital assets on an ongoing basis. During 2018 it was determined that the actual expected lives for certain assets were different than the useful lives used for amortization purposes in the financial statements. Effective January 1, 2018 the City changed its estimated useful life of streets surfacing to better reflect current conditions. The useful life of streets surfacing, previously estimated to be fifteen years, has been increased to an average of twenty-five years. The useful life of road bed, previously treated as land and estimated to have an infinite life, has been decreased to seventy-five years. The effect of this change has been applied prospectively and has resulted in an increase in amortization expense of \$18,788,885 for 2018 in comparison to previously applied policy.

3. RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS

During the year, the City determined that tangible capital assets with a definite life were not appropriately disposed of when they were no longer in use, and repairs and maintenance on transportation assets were inappropriately capitalized as betterments. As a result, the net book value of tangible capital assets as at December 31, 2017 was overstated by \$118,876,307.

	As previously reported	Adjustment	As restated
	\$	\$	\$
Statement of Operations and Accumulated Surplus			
Expenditure (Schedule 6)			
Transportation services			
Road transport			
Streets, roads and sidewalks	8,201,487	3,725,467	11,926,954
Environmental health services			
Water supply and distribution	16,123,744	475,376	16,599,120
Amortization and allowances			
Loss on disposal fixed assets	363,873	964,957	1,328,830
Amortization	46,971,596	(5,523,825)	41,447,771
Excess of revenue over expenditures	4,045,506	358,025	4,403,531

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

3. RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS (Continued)

	As previously reported	Adjustment	As restated
	\$	\$	\$
Accumulated surplus, beginning of year	843,256,729	(119,234,332)	724,022,397
Accumulated surplus, end of year	847,302,235	(118,876,307)	728,425,928
Statement of Financial Position			
Non-financial assets			
Tangible capital assets (Schedule 1)	1,307,592,977	(118,876,307)	1,188,716,670
Accumulated surplus, end of year	847,302,235	(118,876,307)	728,425,928

4. CASH AND CASH EQUIVALENTS

	2018	2017
	\$	\$
Cash	22,310,708	42,967,797
Restricted cash deposits:		
Accommodation tax	428,345	1,605,846
Robin Hood Bay post closure costs (Note 17)	12,224,445	10,789,883
Robin Hood Bay equipment replacement	4,931,156	4,224,534
Riverhead waste/water equipment replacement	2,141,452	1,700,037
Advance payments from developers	73,235	31,379
Federal gas tax fund	10,653,052	5,939,399
Urban living affordable housing:		
Tenants' security deposits	105,878	111,173
Replacement reserve fund	2,397,012	2,107,448
	32,954,575	26,509,699
	55,265,283	69,477,496

The City has agreements with Canada Mortgage and Housing Corporation ("CMHC") and Newfoundland and Labrador Housing Corporation ("NLHC") which stipulate that cash be set aside for a replacement reserve fund. As at December 31, 2018 the City held cash of \$2,397,012 (2017 - \$2,107,448).

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

5. ACCOUNTS RECEIVABLE - CURRENT

	2018	2017
	\$	\$
Taxes	26,150,334	26,835,047
Other governments	23,945,478	13,287,729
Other	12,709,116	11,401,868
Allowance for doubtful accounts	(9,454,660)	(9,950,019)
	53,350,268	41,574,625

6. ACCOUNTS RECEIVABLE - LONG TERM

	2018	2017
	\$	\$
Government of Newfoundland and Labrador water and sewer projects (Schedule 2)	5,259,738	8,608,956
Other Civic assessments	268,732	449,764
	5,528,470	9,058,720

The Provincial government's share of cost shared loans is recorded in the accounts of the City as debt charges recoverable. For the next three years the amounts are as follows:

Year	Provincial	Total
	\$	\$
2019	2,588,221	2,588,221
2020	1,734,096	1,734,096
2021	937,421	937,421

7. PAYABLES AND ACCRUALS

	2018	2017
	\$	\$
Trade	37,874,802	36,518,412
Wages and benefits payable	8,376,776	7,057,551
Deferred revenue	2,528,652	2,546,851
Landfill liability (Note 17)	7,288,822	2,330,301
Deposits and prepayments	11,724,718	10,136,510
Accrued interest	3,923,244	3,897,377
Other governments	99,554	155,188
	71,816,568	62,642,190

CITY OF ST. JOHN'S
Notes to the Consolidated Financial Statements
December 31, 2018

8. EMPLOYEE BENEFITS

	2018	2017
	\$	\$
Employee future benefits (Note 12)	170,542,506	160,961,458
Accrued pension benefits (Note 11)	6,590,310	15,108,441
Severance and sick leave benefits (Note 13)	30,316,979	28,684,079
	207,449,795	204,753,978

9. DEBENTURE DEBT

	2018	2017
	\$	\$
Debenture debt outstanding (Schedule 2)	444,500,000	444,500,000
Less: debt charges recoverable from the Province of Newfoundland and Labrador (Schedule 2)	5,259,738	8,608,956
Less: sinking fund investments available (Schedule 2)	158,041,109	139,844,295
	281,199,153	296,046,749

The annual requirements over the next five years and thereafter relating to scheduled sinking funds less debt charges recoverable from the Province of Newfoundland and Labrador (the "Province") are as follows:

Year	Sinking fund requirements	Newfoundland and Labrador	Net Amount
	\$	\$	\$
2019	11,112,500	(2,588,221)	8,524,279
2020	11,112,500	(1,734,096)	9,378,404
2021	10,750,000	(937,421)	9,812,579
2022	10,356,250	-	10,356,250
2023	10,150,000	-	10,150,000
Thereafter	77,225,000	-	77,225,000

10. LONG-TERM DEBT

	2018	2017
	\$	\$
Long-term debt (Schedule 3)	163,345	206,513
Mortgages - Urban living non-profit housing (Schedule 4)	4,947,441	6,426,374
St. John's Transportation Commission	7,524,000	8,348,000
	12,634,786	14,980,887

CITY OF ST. JOHN'S
Notes to the Consolidated Financial Statements
December 31, 2018

10. LONG-TERM DEBT (Continued)

Annual principal repayments over the next five years and thereafter relating to retirement of long-term debt are as follows:

Year	Non-profit housing mortgages	Total
	\$	\$
2019	1,098,386	1,098,386
2020	792,426	792,426
2021	724,904	724,904
2022	604,378	604,378
2023	456,423	456,423
Thereafter	1,270,924	1,270,924

Mortgages of the Urban Living Non-Profit Housing Fund are secured by specific rental properties situated in St. John's and an assignment of rental income.

The Commission has access to a \$15,000,000 credit facility, guaranteed by the City, for capital expenditures. Under the terms of its lending arrangements, the Commission issues banker's acceptances. At December 31, 2018 the outstanding banker's acceptances bore interest at 3.28% and mature on January 28, 2019. The credit facility, which was renewed on March 29, 2019, bears interest at 2.98% and matures on May 30, 2019. At December 31, 2018, the Commission has drawn \$7,524,000 on the credit facility which is included in long-term debt.

11. ACCRUED PENSION BENEFITS

	2018	2017
	\$	\$
City of St. John's - Employees	709,500	9,249,300
City of St. John's - Mayor and Councillors	4,727,400	4,492,100
St. John's Transportaion Commission	1,153,410	1,367,041
	6,590,310	15,108,441

Pension Plans

The City maintains a defined benefit plan which provides pension benefits to its employees and the employees of St. John's Sports & Entertainment Ltd. The City also maintains a supplementary retirement arrangement for the members of Council. Both plans provide benefits based on length of service and average earnings.

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

11. ACCRUED PENSION BENEFITS (Continued)

An actuarial valuation of the plans was completed as at December 31, 2015 for Council and December 31, 2017 for employees and the supplementary plan. All plans were extrapolated to December 31, 2018.

City of St. John's - Employees

	Employees	Supplementary Plan	2018	2017
	\$	\$	\$	\$
<i>Accrued benefit obligation</i>				
Balance, beginning of year	388,040,900	2,179,500	390,220,400	368,782,500
Current service cost	15,024,400	63,200	15,087,600	15,262,200
Interest cost	22,331,600	76,700	22,408,300	21,130,400
Benefits paid	(14,354,700)	(38,200)	(14,392,900)	(14,173,000)
Past services and FABA contributions	-	-	-	(1,416,600)
Actuarial loss	38,500	78,300	116,800	634,900
Balance, end of year	411,080,700	2,359,500	413,440,200	390,220,400
<i>Plan assets</i>				
Fair value, beginning of year	362,421,800	-	362,421,800	312,897,300
Return on plan assets	(5,783,800)	-	(5,783,800)	32,468,400
Benefits paid	(14,354,700)	-	(14,354,700)	(13,808,500)
Employer contributions	21,325,800	-	21,325,800	24,155,700
Employee contributions	6,985,400	-	6,985,400	6,645,500
Past services and FABA contributions	-	-	-	63,400
Fair value, end of year	370,594,500	-	370,594,500	362,421,800
Funded status - deficit	40,486,200	2,359,500	42,845,700	27,798,600
Unamortized amounts	(40,761,600)	(1,374,600)	(42,136,200)	(18,549,300)
Accrued benefit liability (asset)	(275,400)	984,900	709,500	9,249,300
<i>Significant assumptions used for 2018</i>				
Discount rate	5.75%	3.75%		
Expected long-term rate of return on plan assets	5.75%	0.00%		
Rate of compensation increase	3.50%	3.50%		
Average remaining service period of active employees	15 years	9 years		

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

11. ACCRUED PENSION BENEFITS (Continued)

Significant assumptions used for 2017

Discount rate	5.75%	3.50%
Expected long-term rate of return on plan assets	5.75%	0.00%
Rate of compensation increase	5.00%	5.00%
Average remaining service period of active employees	15 years	6 years

	Employees	Supplementary Plan	2018	2017
	\$	\$	\$	\$
<i>Net benefit expense of the year</i>				
Current service cost	15,024,400	63,200	15,087,600	15,262,200
Interest cost	22,331,600	76,700	22,408,300	21,130,400
Amortization of losses	3,066,300	487,900	3,554,200	4,992,000
Employee contributions	6,985,400	-	6,985,400	(6,645,500)
Expected return on plan assets	(21,240,500)	-	(21,240,500)	(18,482,000)
Net benefit expense	26,167,200	627,800	26,795,000	16,257,100

City of St. John's - Mayor and Councillors

	2018	2017
	\$	\$
<i>Accrued benefit obligation</i>		
Balance, beginning of year	4,967,500	4,505,400
Current service cost	50,700	113,300
Interest cost	169,900	189,600
Benefits paid	(279,400)	(203,300)
Actuarial (gain) loss	(122,100)	362,500
Balance, end of year	4,786,600	4,967,500
Unamortized amounts	(59,200)	(475,400)
Accrued benefit liability	4,727,400	4,492,100

Significant assumptions used

Discount rate	3.75%	3.50%
Rate of compensation increase	3.00%	5.00%
Average remaining service period	3 years	2 years
<i>Net benefit expense of the year</i>		
Current service cost	50,700	113,300
Interest cost	169,900	189,600
Amortization of losses	294,100	72,000
Net benefit expense	514,700	374,900

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

11. ACCRUED PENSION BENEFITS (Continued)

St. John's Transportation Commission ("Commission")

The Commission maintains two defined benefit plans which provide pension benefits to its union and non-union employees. The plans provide benefits based on length of service and average earnings.

An actuarial valuation of the employee plans was completed as at December 31, 2017 and extrapolated to December 31, 2018. The supplementary plan estimate was prepared using the same actuarial assumptions used for the Non-Union plan with the exception of the discount rate.

	Employees	Supplementary	2018	2017
	\$	\$	\$	\$
<i>Accrued benefit obligation</i>				
Balance, beginning of year	52,585,001	144,168	52,729,169	49,711,866
Current service cost	2,034,299	5,900	2,040,199	1,860,662
Interest cost	2,828,342	5,149	2,833,491	2,682,042
Benefits paid	(2,591,283)	-	(2,591,283)	(2,071,571)
Actuarial loss (gain)	(17,613)	38,614	21,001	546,170
Balance, end of year	54,838,746	193,831	55,032,577	52,729,169
<i>Plan assets</i>				
Fair value, beginning of year	50,133,994	-	50,133,994	46,010,699
Return on plan assets	(1,320,010)	-	(1,320,010)	4,268,842
Benefits paid	(2,591,283)	-	(2,591,283)	(2,071,571)
Employer contributions	1,849,129	-	1,849,129	1,145,838
Employee contributions	859,595	-	859,595	780,186
Fair value, end of year	48,931,425	-	48,931,425	50,133,994
Funded status - deficit	5,907,321	193,831	6,101,152	2,595,175
Unamortized amounts	(4,874,864)	(72,878)	(4,947,742)	(1,228,134)
Accrued benefit liability	1,032,457	120,953	1,153,410	1,367,041
<i>Significant assumptions used for 2018</i>				
Discount rate	5.50%	3.75%		5.50%
Expected long-term rate of return on plan assets	5.50%	5.25%		5.50%
Rate of compensation increase	5.00%	5.00%		4.00%
Average remaining service period of active employees	15.5 years	9 years		16 years

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

11. ACCRUED PENSION BENEFITS (Continued)

	Employees	Supplementary	2018	2017
	\$	\$	\$	\$
<i>Net benefit expense of the year</i>				
Current service cost	2,034,299	5,900	2,040,199	1,860,662
Interest cost	2,828,342	5,149	2,833,491	2,682,042
Amortization of losses	333,637	3,807	337,444	424,073
Employee contributions	(859,595)	-	(859,595)	(780,186)
Expected return on plan assets	(2,716,041)	-	(2,716,041)	(2,487,339)
Net benefit expense	1,620,642	14,856	1,635,498	1,699,252

During 2016 the Commission agreed on a new pension plan structure for both union and non-union groups. The agreement effectively closed the defined benefit plan to new entrants as of May 1, 2016. Employees in the defined benefit plan as of that date will continue to accrue benefits under the defined benefit plan. Employees hired on or after May 1, 2016 will be enrolled under a defined contribution pension plan.

A Supplementary Executive Retirement Plan (SERP) was established on September 1, 2016 to provide retirement benefits to members of the Non-Union Plan in respect to earnings in excess of those on which benefits can be provided under the defined benefits provisions of the Non-Union Plan.

12. EMPLOYEE FUTURE BENEFITS

The City and the Commission provide post-retirement health and life benefits to their retired employees.

An actuarial valuation of the plans was completed as at December 31, 2016 for the City extrapolated to December 31, 2018. An actuarial valuation of the plan for the Commission was completed as at December 31, 2018.

	City	Commission	2018	2017
	\$	\$	\$	\$
<i>Accrued benefit obligation</i>				
Balance, beginning of year	158,591,000	15,909,425	174,500,425	170,163,954
Current service cost	5,322,600	576,171	5,898,771	4,497,692
Interest cost	5,582,400	559,102	6,141,502	6,078,662
Benefits paid	(3,508,300)	(436,414)	(3,944,714)	(3,779,881)
Past service amendment	-	-	-	(1,159,100)
Actuarial gain	(9,382,700)	(2,795,136)	(12,177,836)	(1,300,902)
Balance, end of year	156,605,000	13,813,148	170,418,148	174,500,425
Funded status - deficit	156,605,000	13,813,148	170,418,148	174,500,425
Unamortized amounts	649,900	(525,542)	124,358	(13,538,967)
Accrued benefit liability	157,254,900	13,287,606	170,542,506	160,961,458

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

12. EMPLOYEE FUTURE BENEFITS (Continued)

Significant assumptions used for 2018

Discount rate	3.75%	3.75%
Average remaining service period of active employees	12 years	13.8 years

Significant assumptions used for 2017

Discount rate	3.50%	3.50%
Average remaining service period of active employees	12 years	13.9 years

	City	Commission	2018	2017
	\$	\$	\$	\$
<i>Net benefit expense of the year</i>				
Current service cost	5,322,600	576,171	5,898,771	4,497,692
Interest cost	5,582,400	559,102	6,141,502	6,078,662
Amortization of losses	1,113,800	371,689	1,485,489	1,514,468
Past service amendment	-	-	-	(1,159,100)
Net benefit expense	12,018,800	1,506,962	13,525,762	10,931,722

13. SEVERANCE AND SICK LEAVE BENEFITS

	2018	2017
	\$	\$
City of St. John's	28,267,900	26,746,400
St. John's Transportaion Commission	1,493,544	1,430,439
St. John's Sports and Entertainment	555,535	507,240
	30,316,979	28,684,079

City of St. John's

The City provides severance for employees hired before December 31, 1979 as a payout of their accumulated sick leave upon retirement or termination. Severance for those hired after December 31, 1979 consists of one week's salary for each year worked and is only paid upon retirement. These employees are also allowed to accumulate sick leave which is non-vesting.

An actuarial valuation of the plan was completed as at December 31, 2016 and extrapolated to December 31, 2018

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

13. SEVERANCE AND SICK LEAVE BENEFITS (Continued)

	Severance	Sick Leave	2018	2017
	\$	\$	\$	\$
<i>Accrued benefit obligation</i>				
Balance, beginning of year	22,951,400	8,936,000	31,887,400	26,714,600
Current service cost	1,519,900	891,200	2,411,100	1,997,600
Interest cost	803,000	312,800	1,115,800	1,193,900
Benefits paid	(1,539,100)	(889,900)	(2,429,000)	(3,649,200)
Past service amendment	-	-	-	594,100
Actuarial (gain) loss	(469,600)	(151,500)	(621,100)	5,036,400
Balance, end of year	23,265,600	9,098,600	32,364,200	31,887,400
Funded status - deficit	23,265,600	9,098,600	32,364,200	31,887,400
Unamortized amounts	(2,909,700)	(1,186,600)	(4,096,300)	(5,141,000)
Accrued benefit liability	20,355,900	7,912,000	28,267,900	26,746,400
<i>Significant assumptions used</i>				
Discount rate			3.75%	3.50%
Average remaining service period of active employees			13 years	13 years
<i>Net benefit expense of the year</i>				
Current service cost	1,519,900	891,200	2,411,100	1,997,600
Interest cost	803,000	312,800	1,115,800	1,193,900
Amortization of losses	303,600	120,000	423,600	160,000
Past service amendment	-	-	-	689,600
Net benefit expense	2,626,500	1,324,000	3,950,500	4,041,100

St. John's Transportation Commission

As of June 1, 2015, retiring employees of the St. John's Transportation Commission who have completed at least 10 years of service will be paid a severance equal to 1 day for each year of service. The liability at December 31, 2018 is \$400,110 (2017 - \$379,016).

Sick pay benefits accrue to employees of the St. John's Transportation Commission at the rate of 12 days per year. Employees can accumulate up to 30 days of sick pay benefits to be paid to them upon retirement, termination, or illness. Any excess is paid out to the employee annually. The liability at December 31, 2018 is \$1,093,434 (2017 - \$1,051,423).

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

13. SEVERANCE AND SICK LEAVE BENEFITS (Continued)

St. John's Sports and Entertainment

St. John's Sports and Entertainment provides severance for full time employees and part time box office employees consisting of one week's salary for each year of service and is only paid upon retirement.

Sick leave benefits accrue to employees at the rate of 12 hours per month up to a maximum of 2,080 hours.

An actuarial valuation of the plan was completed as at December 31, 2015 and extrapolated to December 31, 2018.

	Severance	Sick Leave	2018	2017
	\$	\$	\$	\$
<i>Accrued benefit obligation</i>				
Balance, beginning of year	427,337	109,206	536,543	460,269
Current service cost	34,795	16,892	51,687	46,363
Interest cost	15,386	3,852	19,238	20,043
Benefits paid	(10,265)	(15,206)	(25,471)	(23,646)
Actuarial (gain) loss	(10,636)	(1,423)	(12,059)	33,514
Balance, end of year	456,617	113,321	569,938	536,543
Funded status - deficit	456,617	113,321	569,938	536,543
Unamortized amounts	(25,885)	11,482	(14,403)	(29,303)
Accrued benefit liability	430,732	124,803	555,535	507,240
<i>Significant assumptions used</i>				
Discount rate			3.75%	3.50%
Average remaining service period of active employees			12 years	12 years
<i>Net benefit expense of the year</i>				
Current service cost	34,795	16,892	51,687	46,363
Interest cost	15,386	3,852	19,238	48
Amortization of losses (gains)	4,154	(1,313)	2,841	20,043
Net benefit expense	54,335	19,431	73,766	66,454

CITY OF ST. JOHN'S
Notes to the Consolidated Financial Statements
December 31, 2018

14. ACCUMULATED SURPLUS

	2018	2017
	\$	\$
		(Restated - See Note 3)
Accumulated surplus, beginning of year	728,425,928	724,022,397
Excess of revenue over expenditures	9,152,624	4,403,531
Accumulated surplus, end of year	737,578,552	728,425,928
Appropriated surplus		
Reserve for Shoal Bay treatment plant	303,369	303,369
Reserve for landfill capital improvements	2,640,597	2,640,597
Urban living non-profit housing - replacement reserve	2,397,012	2,107,448
Reserve for snow and ice management	2,000,000	2,000,000
Reserve for salt savings	646,591	646,591
Reserve for Civic Centre financing	5,521,472	6,021,286
Reserve for capital	24,058,027	22,250,044
Reserve for employee benefits stabilization fund	1,997,091	1,997,091
Reserve for Robin Hood Bay equipment replacement	4,931,156	4,224,534
Reserve for Robin Hood Bay post-closure costs (Note 17)	4,935,623	8,459,581
Reserve for Riverhead Waste/water equipment replacement	2,141,452	1,700,037
	51,572,390	52,350,578
Unappropriated surplus	686,006,162	676,075,350
	737,578,552	728,425,928

15. SUPPLEMENTARY CASH FLOW INFORMATION

	2018	2017
	\$	\$
Changes in other balances:		
Accounts receivable	(11,775,643)	(3,139,904)
Inventory of materials and supplies	212,806	(176,378)
Prepaid expenditures	791,292	(423,978)
Payables and accruals	9,174,378	(2,094,161)
	(1,597,167)	(5,834,421)
Interest paid	22,782,397	24,068,317

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

16. CONTINGENCIES AND COMMITMENTS

Expropriation and other claims

The City has received notices of claims. No provision has been made for these claims either because the City is not expected to incur any significant liability, or because an estimate of loss, if any, is not determinable at this time.

The Commission is contingently liable for claims below \$50,000 for all incidents prior to December 1, 2010 and claims below \$100,000 after that date which are not covered under its current insurance policy.

Lease commitments

Under the terms of long-term operating leases on equipment, the City is required to make annual lease payments for the next five years:

2019	2,707,380
2020	2,546,918
2021	1,258,063
2022	1,187,537
2023	608,349
Thereafter	145,809

15 Covenant Square

During 2016 the City accepted a donation of land and building which will be redeveloped as affordable housing for seniors. The donation stipulates that if at any time the property is not used for the aforementioned purpose \$1.4 million in compensation will be payable to the donor.

Liability for Contaminated Sites

The City has not recognized a liability for remediation of 245 Freshwater Road, the former location of Metrobus. The contamination results from two underground fuel tanks that are no longer in use. At December 31, 2018 the removal and reclamation has not yet been completed. The extent of the contamination and cost of remediation is not known and a liability has not been recorded.

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

17. ROBIN HOOD BAY CLOSURE AND POST-CLOSURE COSTS

The liability for closure and post-closure care of the Robin Hood Bay landfill is recognized as the landfill site's capacity is used. Closure costs include the final cover and landscaping while post-closure costs include cap maintenance, groundwater and leachate monitoring, continued gas management operations, inspections and annual reports. The liability recognized in the consolidated financial statement in payables and accruals is subject to measurement uncertainty. The recognized amounts are based on the City's best information and judgement. Amounts could materially change in the long-term.

Estimated closure and post-closure costs over the next 30 years	\$ 41,645,000
Rate of inflation	1.49%
Discount rate	5.00%
Discounted cost	\$ 18,222,056
Expected year capacity will be reached	2049
Percent utilized	40.00%
Liability based on the percentage utilized	\$ 7,288,822

The tipping fees charged by the City to all users, other municipalities and commercial users include a provision for closure and post-closure costs which is contributed to an interest-bearing account to accumulate the funds that will be required at each closure and post-closure phase. The balance in the account at December 31, 2018 was \$12,224,445 (2017 - \$10,789,883). The landfill liability of \$7,288,822 (2017 - \$2,330,301) is included in the payables and accruals at year end (Note 7).

18. SEGMENTED INFORMATION

The Consolidated Statement of Operations and Accumulated Surplus has been prepared in accordance with PSAS Handbook Section 2700 (PS 2700) Segment Disclosures. The segments selected enhance the ability to understand the City's major revenue and expense activities.

The City provides a wide range of services to its citizens, including fire, public transit, roads, waste and recycling, water supply and distribution, wastewater treatment, and recreation and cultural services. Segmented information is presented by major functional activities consistent with the Consolidated Statement of Operations.

General Government Services includes activities relating to the overall governance and financial administration of the City. This includes council functions and the following administrative activities: customer service administration, human resources, legal, internal audit, finance, communications, information technology, engineering services, assessment services, and city building maintenance.

CITY OF ST. JOHN'S

Notes to the Consolidated Financial Statements

December 31, 2018

18. SEGMENTED INFORMATION (Continued)

Fiscal Services includes activities related to City's debt .

Transportation Services includes activities related to public transportation including transportation services offered through City of St. John's Transportation Commission and other transportation activities including road and sidewalk maintenance, traffic operations, parking, snow clearing and street lighting.

Protective Services includes activities related to fire protection, inspection services and animal control.

Environmental Health Services includes activities related to environmentally regulated services including waste collection and disposal as well as the supply and treatment of water and wastewater.

Recreation and Cultural Services includes activities related to the operation and maintenance of the City's recreation facilities including community centres, parks, swimming pools and St. John's Sports and Entertainment. Also includes cultural and community services.

Environmental Development Services includes activities relating to non profit housing administration and maintenance. Also includes tourism and economic development services.

Amortization and Allowances includes activities related to allowances for doubtful accounts and capital contributions.

19. COMPARATIVE FIGURES

Comparative figures have been adjusted to conform to changes in the current year presentation.

CITY OF ST. JOHN'S

Consolidated Schedule of Tangible Capital Assets

Year Ended December 31, 2018

Schedule 1

	Land	Buildings & Permanent Improvements	Capital Lease-Parking Spaces	Roads & Underground Networks	Equipment, Vehicles & Moveable Plant	Fire Department Buildings & Equipment	Work in Process	Urban Living Non-profit Housing Buildings	2018 Totals	2017 Totals
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost										(Restated)
Balance, beginning of year	64,649,010	499,432,661	8,452,167	717,693,046	228,686,248	35,070,047	19,669,615	47,102,134	1,620,754,928	1,594,577,938
Add: Additions during the year	223,222	556,165	-	2,925,797	3,808,890	2,236,287	60,359,154	-	70,109,515	36,568,336
Less: Disposals during the year	-	(389,289)	-	(2,562,556)	(5,702,221)	(723,696)	(302,784)	-	(9,680,546)	(10,391,346)
Transfers	-	4,478,555	-	20,531,023	6,039,242	18,876	(31,067,696)	-	-	-
Balance, end of year	64,872,232	504,078,092	8,452,167	738,587,310	232,832,159	36,601,514	48,658,289	47,102,134	1,681,183,897	1,620,754,928
Accumulated amortization										
Balance, beginning of year	-	106,228,440	468,892	177,879,267	112,482,508	12,461,383	-	22,517,768	432,038,258	395,239,431
Add: Additions during the year	-	12,127,935	146,723	33,302,378	12,329,569	1,208,515	-	1,277,157	60,392,277	41,447,771
Less: Disposals during the year	-	(186,934)	-	(983,850)	(5,570,869)	(720,337)	-	-	(7,461,990)	(4,648,944)
Transfers	-	-	-	-	39,850	(39,850)	-	-	-	-
Balance, end of year	-	118,169,441	615,615	210,197,795	119,281,058	12,909,711	-	23,794,925	484,968,545	432,038,258
Net book value of tangible capital assets	64,872,232	385,908,651	7,836,552	528,389,515	113,551,101	23,691,803	48,658,289	23,307,209	1,196,215,352	1,188,716,670

CITY OF ST. JOHN'S
Consolidated Schedule of Debenture Debt
December 31, 2018

Schedule 2

Date of Maturity	Interest Rate	Amount Issued	Amount Outstanding	2018		2017	
				Sinking Funds Available	Sinking Fund Requirement in 2019	Sinking Funds Available	Sinking Fund Requirement in 2018
		\$	\$	\$	\$	\$	\$
Dec. 2020	6.840%	7,000,000	7,000,000	6,809,227	175,000	6,361,559	175,000
June. 2021	7.380%	15,000,000	15,000,000	13,976,958	375,000	12,990,654	375,000
Apr. 2022	7.250%	16,500,000	16,500,000	13,380,435	412,500	12,403,175	412,500
Feb. 2023	6.680%	11,000,000	11,000,000	10,002,333	275,000	9,133,950	275,000
Feb. 2024	6.162%	25,000,000	25,000,000	18,081,990	625,000	16,477,895	625,000
June 2025	5.534%	18,000,000	18,000,000	12,004,326	450,000	10,881,660	450,000
Mar. 2026	5.300%	25,000,000	25,000,000	14,051,362	625,000	12,643,367	625,000
Dec. 2026	4.975%	35,000,000	35,000,000	24,708,073	875,000	22,725,437	875,000
Dec. 2027	5.400%	15,000,000	15,000,000	5,537,481	375,000	4,913,533	375,000
Nov. 2029	5.539%	27,000,000	27,000,000	7,632,583	675,000	6,655,089	675,000
Aug. 2031	4.622%	70,000,000	70,000,000	16,015,537	1,750,000	13,663,476	1,750,000
Dec. 2033	4.500%	60,000,000	60,000,000	8,158,360	1,500,000	6,433,655	1,500,000
Mar. 2036	4.215%	120,000,000	120,000,000	7,682,444	3,000,000	4,560,845	3,000,000
		444,500,000	444,500,000	158,041,109	11,112,500	139,844,295	11,112,500

For the debenture debt that matures in 2024, 2025, and 2026, there are debt recoverable charges from the Province of Newfoundland and Labrador of \$530,803, \$1,233,795, and \$3,495,140 respectively, for a total of \$5,259,738. (Note 9)

CITY OF ST. JOHN'S
Consolidated Schedule of Long-Term Debt
December 31, 2018

Schedule 3

			2018			2017	
	Date of Maturity	Interest Rate	Amount Issued	Amount Outstanding	Principal Requirement in 2019	Amount Outstanding	Principal Requirement in 2018
			\$	\$	\$	\$	\$
Capital Lease							
Cisco Phone Equipment	Nov. 2022	2.037%	170,560	135,064	33,468	170,560	32,793
Canlease Office Trailer	Nov. 2021	12.975%	39,544	28,281	8,728	35,953	7,671
			210,104	163,345	42,196	206,513	40,464

CITY OF ST. JOHN'S

Schedule 4

Consolidated Schedule of Mortgages - Urban Living Non-Profit Housing

December 31, 2018

				2018	2017
	Date of	Interest	Amount	Amount	Amount
	Maturity	Rate	Issued	Outstanding	Outstanding
			\$	\$	\$
Newfoundland & Labrador Housing Corporation					
Hamlyn Road	Aug. 1, 2022	2.040%	2,207,290	425,862	536,583
Infill 1987	Apr. 1, 2023	2.040%	2,070,285	466,813	568,809
Gear Street - Infill 1988	Sept. 1, 2025	2.040%	1,929,560	634,814	721,664
Brookfield Road	Dec. 1, 2025	2.040%	2,203,600	743,349	841,161
Cochrane Street	Nov. 1, 2027	1.710%	745,887	291,413	322,810
Infill 1990	Nov. 1, 2026	1.640%	1,628,008	576,249	644,891
Campbell Avenue	Feb. 1, 2028	1.620%	968,952	401,958	440,949
Infill 1992	Dec. 1, 2028	2.040%	1,682,553	639,662	696,764
Canada Mortgage and Housing Corporation					
Hamilton Avenue - Riverhead Towers	Feb. 1, 2019	1.920%	3,736,230	36,239	251,031
Fahey's Row - Infill 1983	May 1, 2019	1.820%	962,163	25,062	84,481
Alexander Street - Hamilton Avenue	June 1, 2019	1.820%	1,920,998	59,657	177,424
Carnell Street - Larkin Square	Jan. 1, 2020	1.120%	1,910,065	118,631	236,077
Carter's Hill	Jan. 1, 2020	1.390%	1,406,630	95,211	181,841
Infill 1985	Apr. 1, 2021	2.260%	880,530	120,568	171,338
Carter's Hill - Sebastian Court	Aug. 1, 2021	1.800%	2,031,175	311,953	426,753
Forest Road	Jan. 1, 2018	1.620%	1,647,890	-	8,300
Cuckholds Cove Road	Apr. 1, 2018	1.670%	804,200	-	16,260
Infill 1982	July 1, 2018	2.350%	651,550	-	23,577
Rawlins Cross	Dec. 1, 2018	2.110%	1,249,485	-	75,661
			30,637,051	4,947,441	6,426,374
Current portion				1,098,386	1,480,179

Mortgages are secured by specific rental properties situated in St. John's and assignment of rental income.

CITY OF ST. JOHN'S
Consolidated Schedule of Revenues
Year ended December 31, 2018

Schedule 5

	2018	2017
	\$	\$
Taxation		
Real property and business	163,835,881	161,384,744
Water	29,789,640	29,536,232
Utility	6,042,916	6,169,771
Accommodation	3,268,588	3,400,725
	202,937,025	200,491,472
Grants in lieu of taxes		
Government of Canada	4,977,084	4,978,900
Government of Canada agencies	945,958	970,565
Water tax grant	2,852,760	2,852,760
	8,775,802	8,802,225
Grants and transfers		
Government of Canada		
Capital grant	11,876,248	2,971,145
St. John's Transportation Commission	196,234	187,708
Gas tax funding	4,597,994	4,444,615
Other federal grants	1,073,926	2,606,347
Government of Newfoundland and Labrador		
Gas tax funding	831,153	727,259
Municipal capital grant	17,553,146	2,383,599
Capital Grant - Non-Profit Housing	71,022	66,457
Recovery of debt charges	419,652	631,858
Rental housing projects	1,187,974	1,120,952
Other provincial grants	259,882	-
City of Mount Pearl and Town of Paradise		
Capital contribution	349,947	42,810
City of Mount Pearl public transit contribution	1,392,521	1,265,334
Capital contribution from Developers	4,061,097	65,349
Other grants	1,189,760	571,942
	45,060,556	17,085,375
Sales of goods and services		
Environmental health services		
Water sales - commercial and shipping	6,840,926	7,077,039
Tipping fees	10,816,351	10,869,898
Recycling materials	711,199	1,143,137
Regional Fire recovery	11,517,579	10,901,365

CITY OF ST. JOHN'S
Consolidated Schedule of Revenues
Year ended December 31, 2018

Schedule 5 (continued)

	2018	2017
	\$	\$
Sales of goods and services (continued)		
Environmental health services (continued)		
Regional Water recovery	6,868,018	6,735,254
Regional Waste Water recovery	953,342	6,774
Other	3,566,220	2,599,528
General government services	990,193	1,016,373
Transportation services		
Parking meters	818,126	1,188,207
Parking permits	259,639	319,502
Other	88,415	66,700
Third party charges	217,393	549,711
Sale of land	370,103	201,323
Recreation, parks and tourism	2,040,976	1,836,694
St. John's Sports & Entertainment Ltd.	6,708,249	7,201,342
Railway Coastal Museum	93,993	97,116
Other general services	1,074,566	1,946,010
	53,935,288	53,755,973
Other revenue from own sources		
Interest on tax arrears	2,530,724	2,659,337
Interest earned on portfolio investments	7,037,204	6,066,870
Fines	1,892,692	2,063,467
Construction and other permits	4,822,831	3,863,563
Interest earned	1,452,712	994,752
Business and amusement licenses	139,536	163,992
Rents, concessions and franchises	85,461	87,902
Apartment rentals	3,018,849	3,122,012
St. John's Transportation Commission		
Passenger fares	6,127,194	5,893,539
Charters	38,661	80,840
Transit advertising	188,602	202,622
Sundry	133,269	181,770
Civic assessments	32,525	293,799
Sub - division assessments	70,915	81,179
	27,571,175	25,755,644
Total revenue	338,279,846	305,890,689

CITY OF ST. JOHN'S
Consolidated Schedule of Expenditures
Year ended December 31, 2018

Schedule 6

	2018	2017
	\$	\$
		(Restated)
General government services		
Legislative	921,363	877,621
General government	24,802,768	27,164,668
Engineering services	7,216,158	7,323,374
Pensions and employee benefits	13,387,738	20,060,906
Employee future benefits	2,513,755	(3,547,882)
Other general government	405,309	994,693
	49,247,091	52,873,380
Fiscal services		
Interest on debenture debt	22,446,365	23,748,973
Long-term debt interest	-	6,396
Non-Profit Housing mortgage interest	102,438	125,602
St. John's Transportation Commission interest	228,593	187,310
Interest on temporary bank loans	5,001	36
Other debt charges	63,483	60,627
	22,845,880	24,128,944
Transportation services		
Road transport		
Administration	2,451,830	2,297,312
Fleet services	1,426,262	1,566,038
Snow clearing	15,758,293	15,223,919
Streets, roads and sidewalks	12,162,671	11,926,954
Maintenance depot	1,255,988	1,222,012
Traffic services	1,776,074	2,191,193
Street cleaning	234,341	237,981
Street lighting	4,298,410	4,196,306
St. John's Transportation Commission	24,656,500	22,487,723
Parking meters	424,433	452,388
	64,444,802	61,801,826
Protective services		
Fire protection	31,863,112	29,969,553
Protective inspections	3,223,931	3,604,841
Traffic enforcement	2,001,327	2,183,908
Animal and pest control	1,321,090	1,275,033
	38,409,460	37,033,335

CITY OF ST. JOHN'S
Consolidated Schedule of Expenditures
Year ended December 31, 2018

Schedule 6 (continued)

	2018	2017
	\$	\$ (Restated)
Environmental health services		
Water supply and distribution	15,573,734	16,599,120
Regional Water system	6,299,590	6,223,254
Regional Waste Water system	3,201,443	3,846,480
Regional Robin Hood Bay landfill	18,832,660	12,015,879
Garbage, waste collection and disposal	5,506,585	4,408,024
	49,414,012	43,092,757
Recreation and cultural services		
Parks and open spaces	9,825,815	9,268,417
Recreation	8,698,659	8,222,925
St. John's Sports & Entertainment Ltd.	9,212,592	9,041,059
Railway Coastal Museum	379,194	472,087
Destination St. John's	1,609,184	1,620,406
Other recreation and cultural services	2,286,878	2,474,096
	32,012,322	31,098,990
Environmental development services		
Environmental planning and zoning	1,479,746	1,669,458
Housing and real estate	4,021,760	3,758,449
Other environmental development services	2,290,914	2,492,169
	7,792,420	7,920,076
Amortization and allowances		
Allowance for uncollectible accounts	2,551,391	672,473
Allowance for obsolete inventory	86,685	88,776
Loss on disposal fixed assets	1,139,765	1,328,830
Amortization	60,392,277	41,447,771
Amortization of Sinking Fund Premium	791,117	-
	64,961,235	43,537,850
Total expenditures	329,127,222	301,487,158

CITY OF ST. JOHN'S
Consolidated Schedule of Segmented Information
 Year ended December 31, 2018

	General Government Services	Fiscal Services	Transportation Services	Protective Services	Environmental Health Services	Recreation and Cultural Services	Environmental Development Services	Amortization and Allowances	Consolidated 2018	2017 \$ (Restated)
Revenue (Schedule 5)										
Taxation	199,668,437	-	-	-	-	3,268,588	-	-	202,937,025	200,491,472
Grants in lieu of taxes	8,775,802	-	-	-	-	-	-	-	8,775,802	8,802,225
Grants and transfers	33,992,013	724,163	1,588,755	2,395	13,852	381,580	2,870,576	5,487,222	45,060,556	17,085,375
Sales of goods and services	10,294,579	-	835,172	11,331,267	22,273,187	8,801,799	29,181	370,103	53,935,288	53,755,973
Other revenue from own sources	12,619,194	-	6,547,539	5,003,240	281,349	-	3,119,853	-	27,571,175	25,755,644
	265,350,025	724,163	8,971,466	16,336,902	22,568,388	12,451,967	6,019,610	5,857,325	338,279,846	305,890,689
Expenditure (Schedule 6)										
Personnel	42,404,424	-	32,690,745	35,102,477	17,129,668	19,070,259	3,323,825	-	149,721,398	146,762,184
Contractual Services	5,973,409	-	18,810,920	2,080,261	17,817,098	5,470,725	3,034,183	-	53,186,596	57,522,305
Materials & Supplies	755,748	-	12,935,141	1,005,144	9,131,761	3,941,529	30,007	-	27,799,330	23,754,745
Capital Out of Revenue	54,468	-	7,996	64,133	342,772	32,004	10,414	-	511,787	513,376
Grants & Subsidies	8,000	-	-	76,730	-	1,661,590	1,355,441	-	3,101,761	2,759,351
Financial Charges	-	22,845,880	-	-	-	1,859,065	825	-	24,705,770	26,257,806
Other	51,042	-	-	80,715	4,992,713	(22,850)	37,725	64,961,235	70,100,580	43,917,391
	49,247,091	22,845,880	64,444,802	38,409,460	49,414,012	32,012,322	7,792,420	64,961,235	329,127,222	301,487,158
Excess of revenues over expenditures	216,102,934	(22,121,717)	(55,473,336)	(22,072,558)	(26,845,624)	(19,560,355)	(1,772,810)	(59,103,910)	9,152,624	4,403,531
Accumulated surplus, beginning of year									728,425,928	724,022,397
Accumulated surplus, end of year (Note 14)									737,578,552	728,425,928

CITY OF ST. JOHN'S
Consolidated PSAB Budget
Year ended December 31, 2018

Schedule 8

	City	St. John's Transportation Commission	St. John's Sports & Entertainment Ltd.	Adopted Budget	Consolidating Entries and PSAB Adjustments (Page 38)	Consolidated Budget
	\$	\$	\$	\$	\$	\$
Revenues						
Taxation	221,022,904			221,022,904	(20,110,649)	200,912,255
Grants in lieu of taxes	8,800,000			8,800,000	-	8,800,000
Grants and transfers	27,841,648	17,606,020	2,151,016	47,598,684	(6,547,836)	41,050,848
Sales of goods and services	23,457,236		6,858,162	30,315,398	21,015,899	51,331,297
Other revenue from own sources	13,469,300	7,818,230		21,287,530	5,771,368	27,058,898
	294,591,088	25,424,250	9,009,178	329,024,516	128,782	329,153,298
Expenditures						
General government services	42,739,615			42,739,615	3,523,960	46,263,575
Fiscal services	35,000,261	212,760		35,213,021	(12,201,611)	23,011,410
Transportation services	54,324,464	25,211,490		79,535,954	(14,676,688)	64,859,266
Protective services	31,701,603			31,701,603	4,726,758	36,428,361
Environmental health services	72,953,765			72,953,765	(18,758,562)	54,195,203
Recreation and cultural services	24,093,250		9,009,178	33,102,428	(788,466)	32,313,962
Environmental development services	11,678,074			11,678,074	(5,263,296)	6,414,778
Amortization and allowances	22,100,056			22,100,056	40,781,986	62,882,042
	294,591,088	25,424,250	9,009,178	329,024,516	(2,655,919)	326,368,597
Excess of revenue over expenditures	-	-	-	-	2,784,701	2,784,701

Council approved the City's 2018 budget on December 11, 2017

CITY OF ST. JOHN'S
Consolidating Entries and PSAB Adjustments
Year ended December 31, 2018

Schedule 8 (continued)

	\$
Revenues	
1. Eliminate transfers from reserves	(1,241,836)
2. Eliminate grants to SJSE	(2,670,000)
3. Eliminate grants to SJTC	(18,403,257)
4. Eliminate subsidy to NPH	(24,000)
5. Eliminate property taxes paid by City entities	(647,745)
6. Eliminate water revenue paid by City entities	(4,525,946)
7. Eliminate tipping fees paid by City entities	(2,199,296)
8. Eliminate general government charges	(2,651,624)
9. Eliminate debt charges recoverable	(20,225,852)
10 Record provincial capital grants	17,624,168
11 Record federal capital grants	11,876,248
12 Record other capital grants	1,189,760
13 Record capital contribution from developers	4,061,097
14 Record recovery of fire protection services	10,559,758
15 Record interest earned on sinking funds	7,037,204
16 Record gain on sale of capital assets	370,103
	<hr/>
	128,782
Expenses	
1. Eliminate transfers from reserves	681,721
2. Eliminate grants to SJSE	(2,670,000)
3. Eliminate grants to SJTC	(18,403,257)
4. Eliminate subsidy to NPH	(24,000)
5. Eliminate property taxes paid by City entities	(647,745)
6. Eliminate water revenue paid by City entities	(4,525,946)
7. Eliminate tipping fees paid by City entities	(2,199,296)
8. Eliminate general government charges	(2,651,624)
9. Eliminate debt charges recoverable	(18,515,634)
10 Eliminate capital expenditures	(11,198,032)
11 Eliminate sinking fund payments	(11,901,611)
12 Eliminate principal payments on LTD	(1,754,494)
13 Eliminate recovery of fire protection services	10,559,758
14 Record amortization of capital assets	60,392,277
15 Record employee post retirement benefits	201,963
	<hr/>
	(2,655,920)
Excess of revenues over expenditures	<hr/>
	2,784,702

REPORTS/RECOMMENDATION
Special Events Advisory Committee Report
November 5, 2019

Event: Downtown Christmas Parade – Downtown St. John's
Dates: November 24, 2019. Parade backup date is December 1, 2019
Detail: Parade

Parade through downtown St. John's, with over 50,000 people in attendance. The Parade runs from 12 noon to approximately 2pm.

The above noted event requires the closure of the following roads:

- Factory Lane
- Plymouth Road
- Duckworth Street
- Prescott Street
- Water Street

Organizer has secured the RNC for the event.

Recommendation

That the requested event and associated road closures be approved.

Event: Festival of Music and Lights – City of St. John's
Dates: November 30, 2019. Event backup date is December 7, 2019
Detail: Lighting of Bowring Park

Event runs 5pm to 6pm – road closure timing to occur at the discretion of the RNC.

The above noted event, requires the closure of the following road – Waterford Bridge Road from Cowan Avenue to Bay Bulls Road.

Event utilizes Parking Enforcement and the RNC to provide traffic control.

Recommendation

That the requested event and associated road closure be approved.

Event: Goulds Christmas Parade – Goulds Lions Club
Dates: December 1, 2019. Parade backup date is December 9, 2019
Detail: Parade

Event runs 1pm to 3pm

The above noted event, requires the closure of the following roads – Lake View Drive and Main Road. Access from side roads to Main Road will be restricted during the Parade.

Organizer has secured the services of a Traffic Control Company as well as the RNC.

Recommendation

That the requested event and associated road closures be approved.

The above noted events are subject to the conditions set out by the Special Events Advisory Committee.

Tanya Haywood
Deputy City Manager – Community Services

ST. JOHN'S

Report of Committee of the Whole - City Council

Council Chambers, 4th Floor, City Hall

October 30, 2019, 9:00 a.m.

Present:

- Mayor Danny Breen
- Deputy Mayor Sheilagh O'Leary – retired at 9:30 am
- Councillor Maggie Burton
- Councillor Dave Lane
- Councillor Sandy Hickman
- Councillor Debbie Hanlon
- Councillor Deanne Stapleton
- Councillor Hope Jamieson
- Councillor Jamie Korab
- Councillor Ian Froude
- Councillor Wally Collins

Staff:

- Kevin Breen, City Manager
- Derek Coffey, Deputy City Manager of Finance & Administration
- Tanya Haywood, Deputy City Manager of Community Services
- Jason Sinyard, Deputy City Manager of Planning, Engineering & Regulatory Services
- Cheryl Mullett, City Solicitor
- Elaine Henley, City Clerk
- Ken O'Brien, Chief Municipal Planner
- Maureen Harvey, Legislative Assistant

Finance & Administration - Councillor Dave Lane

Decision Note dated October 16, 2019 re: Employee Training and Learning Policy

Recommendation**Moved By** Councillor Lane**Seconded By** Councillor Hanlon

That Council approve the Training and Learning Policy, accept the draft guidelines, and rescind Education Policy 03-13-01.

For (10): Mayor Breen, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (10 to 0)

Decision Note dated October 7, 2019 re: Collection of Accounts Receivable Policy

Recommendation**Moved By** Councillor Lane**Seconded By** Councillor Hickman

That Council approve the Collection of Accounts Receivable Policy and the rescission of the current related policies.

For (10): Mayor Breen, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (10 to 0)**Public Works & Sustainability - Councillor Ian Froude**

Decision Note dated October 23, 2019 re: Petty Harbour Long Pond Water Treatment Plant Capital Reserve Fund Procurement of Replacement SCADA Servers & License Upgrades

Recommendation**Moved By** Councillor Froude**Seconded By** Councillor Korab

That funding be made available through the Capital Reserve Fund to support the purchase and installation of replacement Supervisory Control and Data Acquisition (SCADA) servers and associated license upgrades.

For (10): Mayor Breen, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (10 to 0)

Planning & Development - Councillor Maggie Burton

Built Heritage Experts Panel Report of October 16, 2019

Decision Note dated October 8, 2019 re: 41 Bannerman Street - Development of a Single-Detached Dwelling - DEV1900113

It is noted that the recommendation below differs from that of the Built Heritage Experts Panel.

Recommendation

Moved By Councillor Burton

Seconded By Councillor Lane

That Council approve the design of a single-detached dwelling at 41 Bannerman Street as proposed.

For (10): Mayor Breen, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (10 to 0)

Decision Note dated October 8, 2019 re: 93-95 Merrymeeting Road - Subdivision of site for three townhouses - SUB1900017

Recommendation

Moved By Councillor Burton

Seconded By Councillor Jamieson

That Council approve the design of the three (3) townhouses located at 93-95 Merrymeeting Road, as proposed.

For (10): Mayor Breen, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (10 to 0)

Decision Note dated October 23, 2019 re: Proposed Apartment/Condo Building Request to Waive Development Fee (former Power's Salvage and Mammy's Bakery) - 26 Alexander Street - DEV1700231

Recommendation

Moved By Councillor Burton

Seconded By Councillor Collins

That the development fee schedule be revised such that the conversion of non-residential buildings to residential buildings and vice versa:

- No development fee be charged within the existing gross floor area.
- A development fee of \$1600 per residential dwelling unit be charged for units within extension of an existing development.
- A development fee of \$16/m² for gross floor area be charged for the non-residential use within the extension of an existing development.

For (10): Mayor Breen, Councillor Burton, Councillor Lane, Councillor Hickman, Councillor Hanlon, Councillor Stapleton, Councillor Jamieson, Councillor Korab, Councillor Froude, and Councillor Collins

MOTION CARRIED (10 to 0)

Mayor

DECISION/DIRECTION NOTE

Title: Employee Training and Learning Policy

Date Prepared: October 16, 2019

Report To: Committee of the Whole

Councillor and Role: Councillor Dave Lane - Finance and Administration

Ward: N/A

Decision/Direction Required: Approval of the Draft Employee Training and Learning Policy to replace Education Policy 03-13-01 to take effect December 1, 2019 and general acceptance of draft guidelines.

Discussion – Background and Current Status:

The City of St. John's is committed to developing a learning culture. Key to achieving a learning culture is having the right tools, processes, and policies in place to guide employee and corporate Learning and Training activity. Development of a comprehensive Employee Training and Learning Policy is the first step in achieving this.

Currently, the Education Policy 03-13-01 is the only policy pertaining to Training and/or Learning at the City and is specific to the educational assistance program. The policy is descriptive but limited in terms of direction and there is limited link to overall strategy.

Through both the 2016 Quality of Work Life Study and the 2018 Continuous Improvement project focused on Learning, it was clear that there is confusion in the current process to obtain funding and a view that access to funding is not consistent across the organization.

There are currently various methods and processes to access Training and Learning at the City described as follows:

- The corporate Training budget managed by Organizational Performance and Strategy (OPS)
- Educational assistance managed by Organizational Performance and Strategy
- Conference budgets managed in various divisions
- Departmental/divisional training budgets for divisional specific training
- Employee Wellness budget for Occupational Health and Safety (OHS) regulatory Training managed by Human Resources (HR)

The new policy and procedures streamline and clarify these processes, define Training and Learning clearly, and create shared ownership between the employee and the organization for education assistance.

ST. JOHN'S

As well, reviewing the processes holistically has provided an opportunity to remove unnecessary extra steps, thereby simplifying administrative procedures as well.

Key Considerations/Implications:

1. Budget/Financial Implications: The City budgets for employee Training and Learning annually. This includes regulatory and required Training, conferences, professional development, corporate Training and job specific Training. There is currently no policy-defined limit on how much an employee can be reimbursed per year or how many programs an employee can be funded for throughout their career. The City currently funds up to 100% of tuition, books, and associated fees and approves funding on a first-come-first served basis until monies are depleted.

By streamlining the process, creating one comprehensive policy, and changing the finding limits for credit courses, the City can better plan annually for its Training and Learning needs, link Training and Learning to strategy, and better create shared ownership of Learning between employees and the employer.

2. Partners or Other Stakeholders: Training and Learning impacts all employees.
3. Alignment with Strategic Directions/Adopted Plans: This policy aligns with the “An Effective City” strategic direction of the City’s Strategic Plan 2019-2029.
4. Legal or Policy Implications: The Office of the City Solicitor has reviewed and approved the attached policy.
5. Privacy Implications: Privacy statements as per City guidelines are included in the application form, which will accompany this policy.
6. Engagement and Communications Considerations: OPS engaged with HR and consulted with internal stakeholders during the development of the policy. Details of the new policy will be communicated to staff via various internal communication methods including the intranet and information sessions.
7. Human Resource Implications: Staff within OPS and HR are responsible for the implementation of the Policy.
8. Procurement Implications: N/A
9. Information Technology Implications: N/A
10. Other Implications: N/A

Recommendation: Approve the Training and Learning Policy, accept the draft guidelines, and rescind Education Policy 03-13-01.

Prepared by Victoria Etchegary, Manager, Organizational Performance and Strategy
Reviewed by Derek Coffey, Deputy City Manager, Finance and Administration
Approved by Kevin Breen, City Manager

Attachments:

Employee Training and Learning Policy (draft)
Guidelines for Training and Learning (draft)
Intranet Content (draft)
Education Policy 03-13-01 (current)

City of St. John's Corporate and Operational Policy Manual

Policy Title: Employee Training and Learning Policy	Policy #: 03-13-01 (to replace existing policy)
Last Revision Date: N/A	Policy Section: Human Resources> Education and Training
Policy Sponsor: Deputy City Manager, Finance and Administration	

1. Policy Statement

The City of St. John's recognizes the importance of a skilled and educated workforce. We need to support Employees to achieve the highest organizational and individual performance; and create a culture that values Training, Learning, and continuous improvement.

The City is committed to providing Employees with access to Training and Learning opportunities that enable a safe work environment and meet the current and emerging needs of the organization with a goal of providing excellent service to our residents and customers.

This policy details the City's position on Training and Learning and the funding mechanisms used for activities such as:

- Training that is specified in a job description; required due to the nature of the work; governed by the collective agreement, legislation, occupational health and safety regulations, and/or standards, etc.;
- Training identified and planned by the organization to advance corporate strategic directions; and/or
- Learning for professional development and performance.

2. Definitions

“Department Head” means all Deputy City Managers (DCMs) and the City Manager or their designate.

“Employee” means any person employed by the City of St. John’s as a permanent, term, part-time, casual, contract, seasonal, temporary, or student worker.

“Permanent Employee” means an Employee who is actively working for the City of St. John’s in a permanent position or attached to a permanent position, that is, full-time permanent, part-time permanent, or seasonal permanent.

“Training” means activity that provides required skills and/or required knowledge which applies to present job duties. Training is not discretionary. It is mandated by the organization and meets requirements specified in a job description, legislation, collective agreements, occupational health and safety regulations and/or government standards, etc.

Reasons for Training may include:

- a) occupational health and safety training that is mandated by the Government of Newfoundland and Labrador through Workplace NL such as: confined space entry, traffic control, fall protection, etc.;
- b) job-specific occupational health and safety training that is required as part of one’s job to perform tasks safely such as: forklift, overhead crane and rigging, scaffolding, etc.; and/or
- c) corporate training that is linked to the City’s overall strategic directions, goals, and core values such as: respectful workplace, continuous improvement, etc.

“Learning” means activity that enhances skills or competencies that have application to present duties or performance, and/or to maintain a designation for a specialized field, trade or profession, or provide opportunity for personal growth. Learning may be driven by the Employee or by a need to improve performance. It may include knowledge or skills gained through post-secondary courses, conferences, webinars, seminars, and/or informal means.

Reasons for Learning may include:

- a) requirements to maintain professional designations, for example, Professional Engineers (PENG), Chartered Professionals in Human Resources (CPHR), Chartered Professional Accountants (CPA), etc.;
- b) courses towards a post-secondary college diploma or university degree; and/or
- c) to update or advance professional knowledge and/or skills through workshops, conferences, seminars, webinars, etc.

3. Policy Requirements

3.1 Guiding Principles

The following principles will guide the application of this policy:

- a) We commit to providing an environment where Training and Learning are valued;
- b) Investment in effective Training and Learning advances strategic directions;
- c) We commit to providing Training and Learning in a fiscally responsible manner;
- d) Learning is a shared responsibility between the City and its Employees;
- e) We will share our Learning with others;
- f) This policy shall take precedence over any existing policies and shall be read in accordance with applicable legislation. Any Training or Learning provisions in current collective agreements of the City of St. John's shall supersede the relevant provisions found herein.

3.2 General Policy Requirements for Training and Learning

- a) All Training and Learning shall conform to procurement legislation and policy.
- b) The City may consider opportunities to arrange and organize Training and Learning with partners so that costs are minimized and resources maximized.

3.2.1 Policy Requirements for Training

- a) Managers shall plan annually for their Training needs and identify Training for budgeting purposes.

- b) Training does not require an Employee to complete an application form.

3.2.2 Policy Requirements for Learning

- a) All Learning shall consider the City's overall strategy and goals, departmental priorities and performance, and/or individual Employee professional development.
- b) Learning requires completion of an application and appropriate approval as outlined in the procedures (link to procedures). In situations where Learning is a credit course initiated by the Employee, Section 3.3 of this policy applies.
- c) Employees shall be actively working at the time of application and completion of Learning.
- d) Learning shall be subject to budgetary review and operational and/or organizational need.
- e) The City reserves the right to impose budgetary limits to ensure equitable and fair distribution of funds.

3.3 Learning through Tuition Reimbursement (credit courses through tuition reimbursement)

- a) The City recognizes the importance of Learning through post-secondary education and offers tuition reimbursement to eligible Employees who are pursuing courses;
- b) Funding for tuition reimbursement shall be open to all Permanent Employees who are past their probationary period and have worked a minimum of 12 cumulative months.
- c) Tuition reimbursement shall be cost-shared between the City and the Employee;
- d) The City will consider reimbursing 50 percent of tuition fees per course per Employee per semester for up to a maximum of \$1,500 (Canadian dollars before taxes) per calendar year;

3.3.1 Tuition Reimbursement Consideration for Approval

- a) Funding preference may be given to first-time eligible applicants;
- b) The City may consider tuition reimbursement for courses towards one post-secondary program during a Permanent Employee's career unless it is determined, at the sole discretion of the Department Head, that exceptional circumstances exist;

- c) The City shall not reimburse for any associated fees including books, materials, application fees, student union fees, recreation fees, semester fees, exam fees, etc.;
- d) A blanket approval for funding is not available for a full degree or diploma program; approvals shall be made on a course-by-course basis;
- e) Approval and funding for tuition reimbursement shall be managed by Organizational Performance and Strategy (OPS) Division;
- f) Permanent Employees shall be responsible for enrolling and paying up front for their courses and shall provide documentation to the City for consideration of tuition reimbursement. Enrollment does not guarantee approval.

3.3.2 Conditions for Tuition Reimbursement

- a) Requests for tuition reimbursement shall be initiated by the Permanent Employee;
- b) Permanent Employees completing post-secondary courses shall do so on their own time;
- c) The Learning requested shall be consistent with the career goals related to the Permanent Employee's current position or upon approval by the City, for future career goals;
- d) Learning through tuition reimbursement shall be delivered through an accredited educational institution or organization. Eligible courses include post-secondary credit courses through colleges and universities; accreditations; and specializations related to vocations and/or professional designations. Such courses require a formal evaluation and/or testing component;
- e) The Permanent Employee shall disclose funding from other sources, if applicable. The City shall not provide tuition reimbursement if the Permanent Employee is receiving reimbursement from another source such as grants, scholarships, or other governmental funds;
- f) If the course requested is available at a local public, post-secondary institution, but is being completed through an institution outside of the province, the Permanent Employee shall receive tuition reimbursement based on the fee structure at Memorial University of Newfoundland (MUN) and College of the North Atlantic (CNA), as per Section 3.3(d);
- g) Permanent Employees shall provide proof of successful completion within thirty days of the course end date.

- h) If the Permanent Employee is unsuccessful in the course, they shall reimburse the City in full within six months unless it is determined, at the discretion of the Department Head and Director of Human Resources, that exceptional circumstances exist and an extension may be granted.

4. Application

This policy applies to all Employees as it relates to Training. Learning applies to Permanent Employees only.

Requests for Learning from the Office of the City Internal Auditor shall be reviewed and approved by the Audit Standing Committee and funded through that Office's Divisional Budget.

5. Responsibilities

5.1 Department Heads are responsible for:

- a) supporting the Employee Training and Learning Policy, including allocation of funds to meet the annual Training and Learning needs of the organization;
- b) identifying corporate Training and Learning needs;
- c) ensuring managers plan annually for their Training needs;
- d) ensuring managers identify and recommend Learning that supports the City's strategic directions, goals, departmental priorities, and/or individual Employee professional development.

5.2 Managers are responsible for:

- a) ensuring Training needs are planned for and proper authorization and budget approval have been received;
- b) valuing Employee Training and Learning as an essential part of building a skilled, well-trained, and professional workforce;
- c) using the Corporate Strategic Plan, legislative requirements, core values, and staffing plans to identify and plan for current and future departmental Training and Learning needs;

- d) ensuring the investment in Training and Learning is benefiting their Employees and the organization;
- e) engaging in conversation with Employees about their Training or Learning.

5.3 Employees are responsible for:

- a) participating in Training as required for their positions as specified in a job description; as required due to the nature of the work; or governed by the collective agreement, legislation, or occupational health and safety standards, regulations, etc.;
- b) actively identifying their Learning needs and bringing these to the attention of their supervisor and managing their own professional development plans;
- c) discussing with, and seeking support from, their manager regarding their Learning to determine suitability;
- d) ensuring they complete the necessary application for Learning and not commit themselves to any Learning activity without prior agreement from their supervisor and appropriate approval as outlined in the procedures (if the Employee is applying for funding). For requests for tuition reimbursement, Section 3.3.1(f) also applies.

5.4 The Organizational Performance and Strategy Division is responsible for:

- a) working with departments, in consultation with Human Resources, to assess, plan, and budget for Training and Learning that advances strategic directions;
- b) providing support, advice, and recommendations to departments in identifying and planning Training and Learning opportunities;
- c) reviewing and assessing applications to ensure they are consistent with the policy, the City's overall strategy and goals, departmental priorities, and budget availability;
- d) reviewing and assessing applications to ensure they meet the Learning objectives of the Employee and that they support performance and growth;
- e) reviewing, amending, and recommending changes to the Employee Training and Learning policy, as necessary, to continue to meet the City's objectives; and

- f) communicating the policy and process to Employees.

5.5 Human Resources is responsible for:

- a) maintaining Employee records of Training;
- b) planning for and funding occupational health and safety job-specific and regulatory Training.

6. References

- Guidelines for Training and Learning (draft)
- Intranet content (draft)
- Education Policy #03-13-01 (current)

7. Approval

- Policy Sponsor: Deputy City Manager, Finance and Administration
- Policy Writer: Manager, Organizational Performance and Strategy
- Date of Approval from
 - Corporate Policy Committee: June 11, 2019
 - Senior Executive Committee:
 - Committee of the Whole:
- Date of Approval from Council:

8. Monitoring and Contravention

The monitoring of this policy shall be done as per the responsibilities outlined in Section 5 of this policy.

Any contravention of the policy may be brought to the attention of the DCM, Finance and Administration; Department of Human Resources; the Office of the City Solicitor; and/or the City Manager for further investigation and potential follow up disciplinary or legal action, up to and including dismissal.

9. Review Date

The recommended time period is three to five years and to be in line with any updates to the Corporate Strategic Plan, where possible.

Guidelines for Training and Learning

Introduction

Training is [defined here](#). A form is **not** required for Training.

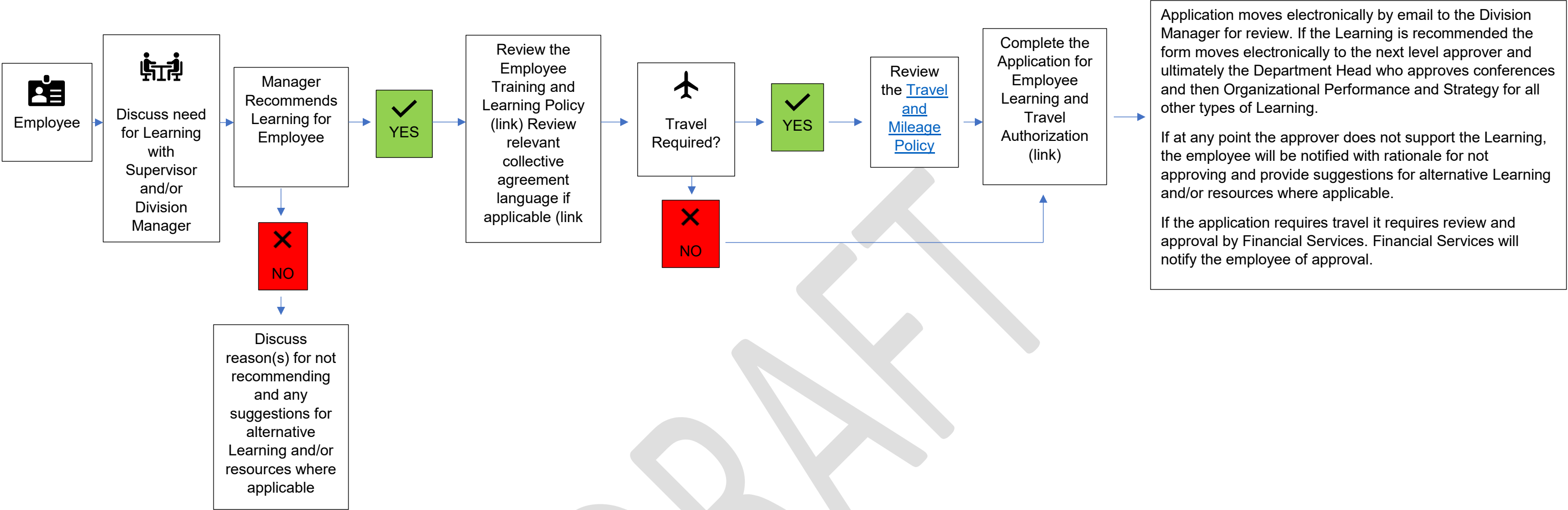
Learning is [defined here](#). A form is required for Learning.

Explanation of Processes

Type	Title	Description	Process
Training	Corporate Training	Refers to Training that is linked to the City's overall strategic directions, goals and core values such as: respectful workplace, continuous improvement, etc.	<p>No form is required for corporate Training.</p> <p>Corporate Training is advertised on the City's Intranet under the Employee Calendar section.</p> <p>Corporate Training required by specific groups are organized by divisional managers.</p> <p>Participation must be authorized by the supervisor.</p>
Training	Occupational Health and Safety (OHS) Regulatory Training	<p>Refers to Training that is regulated by the Government of NL, through Workplace NL. This is required Training and would be managed by Human Resources-Wellness Division.</p> <p>This Training currently includes:</p> <ul style="list-style-type: none"> • Power Line Hazards • Traffic Control • First Aid • Fall Protection • JOHS Committee Training • Respiratory Training • Confined Space Entry 	<p>No form is required for OHS regulatory or OHS job-specific Training.</p> <p>OHS regulatory Training is advertised on the City's Intranet under the Employee Calendar section. The Manager will check the schedule and enroll employees.</p>

	Occupational Health and Safety (OHS) Job-Specific Training	<p>Refers to Training that is required as part of one's job to perform tasks safely. This type of Training is the responsibility of the department and is organized through Human Resources-Wellness.</p> <p>This Training may include:</p> <ul style="list-style-type: none"> • Forklift • Overhead Crane and Rigging • Aerial Boom and Scissor Lift • Arc Flash • Scaffolding 	<p>Requests for OHS job-specific Training require an email from the supervisor to the HR Service Centre at hr@stjohns.ca to register their employees and include:</p> <ol style="list-style-type: none"> (1) name of employee(s) (2) employee number(s) (3) title of Training requested (4) preferred dates and times
Training	Job-Specific Training	<p>Refers to Training that is required as part of one's job to perform the duties. This Training is specified in the job description or is required due to the nature of the work. This type of Training is the responsibility of the division. It could be specific to one or a few divisions, not the entire organization.</p> <p>A sample of job-specific Training is included below, the list is not comprehensive.</p> <ul style="list-style-type: none"> • Lifeguard Certification • Playground Inspection Certification • Heavy Equipment 	<p>No form is required for job-specific Training.</p> <p>Requests for job-specific Training are organized by the division manager, employees needing job specific Training should speak to their direct supervisor.</p>
Learning	Professional Development	<p>Reasons for Learning may include:</p> <ol style="list-style-type: none"> a) Requirements to maintain professional designations for example, Professional Engineers (PENG), Chartered Professionals in Human Resources (CPHR), Chartered Accountant (CPA), etc.; b) Courses towards a post-secondary college diploma or university degree; c) To update or advance your professional knowledge and/or skills through workshops, conferences, seminars, webinars, etc. 	<p>ALL requests for Learning require completion of an application (link) and discussion and support from the employee's manager and recommendation from the Department Head.</p> <p>Other than conferences, all Learning applications must also be approved by OPS.</p>

Process to access Learning



Employee Training and Learning

The City is committed to providing opportunities for employees to acquire and maintain the knowledge, skills and abilities they need to provide quality services to our clients (internal and external).

The City's Employee Training and Learning Policy details the City's approach to Training and Learning and the funding mechanisms used for activities such as:

- Training that is specified in a job description; is required due to the nature of the work; or governed by the collective agreement, legislation, or occupational health and safety regulations and/or standards, etc.;
- Training identified and planned by the organization to advance corporate strategic directions; and
- Learning for professional development and performance.

Training

“Training” means activity that provides required skills and/or required knowledge which applies to present job duties. Training is not discretionary. It is mandated by the organization and meets requirements specified in a job description, legislation, collective agreements, occupational health and safety regulations and/or government standards, etc.

Reasons for Training may include:

- a) occupational health and safety training that is mandated by the Government of Newfoundland and Labrador through Workplace NL such as: confined space entry, traffic control, fall protection, etc.;
- b) job-specific occupational health and safety training that is required as part of one's job to perform tasks safely such as: forklift, overhead crane and rigging, scaffolding, etc.; and/or
- c) corporate training that is linked to the City's overall strategic directions, goals and core values such as: respectful workplace, continuous improvement, etc.

Note: Training **does not** require completion of an application form.

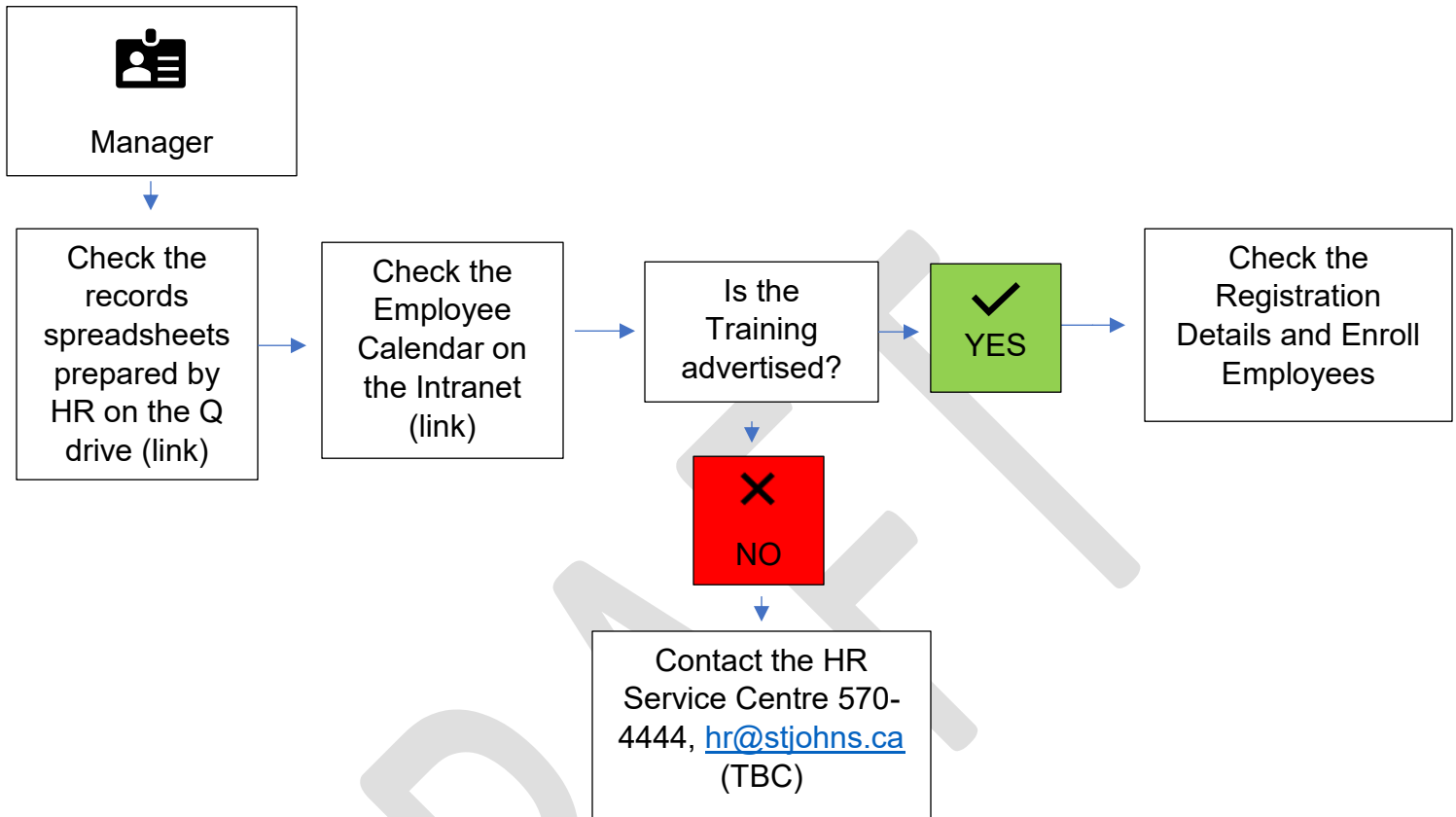
Process to access Training

OHS regulatory Training that is mandated by Workplace NL currently includes:

- Fall protection
- Powerline Hazards
- Traffic Control
- Joint OHS Committee
- Confined Space

Human Resources Information Systems (HRIS) provides updated records information for OHS regulatory Training in a shared spreadsheet available to applicable managers on the Q drive (link). Managers are to review the spreadsheet and see what Training their staff requires, look to see what is advertised and register their employees. This Training is advertised regularly on the [Intranet Employee Calendar](#). Registration details are included in the Training description. If you require OHS regulatory Training that is not advertised on the employee calendar contact the Employee Wellness OHS Advisors. (Contacts to be confirmed (TBC)).

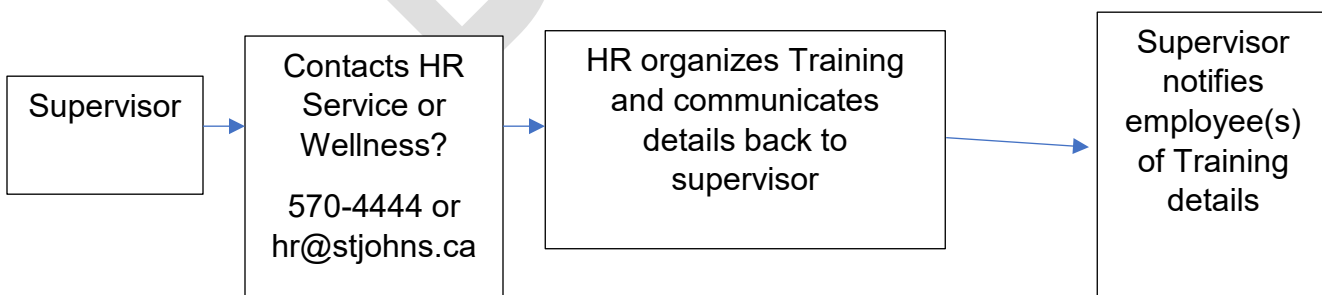
Process for OHS Regulatory Training



Process to access job-specific OHS Training

Job-specific occupational health and safety Training is required as part of one's job to perform tasks safely. The supervisor is responsible to ensure their employees have the necessary Training and knowledge to perform their job tasks safely. Supervisors communicate their needs to the HR Wellness Division (TBC). The Training will then be organized.

The employee is also responsible for maintaining an up to date copy of their own Training and Learning records (TBC).



Process to access corporate Training

Corporate Training is advertised on the [Employee Calendar](#) or accessed by request for specific topics/needs. Descriptions and registration details are available under each advertised course. Corporate Training currently includes sessions such as:

Training type	Non-Management	Management
Respectful Workplace	X	X
Continuous Improvement (CI) 101	X	
Corporate Orientation (in development)	X	
Continuous Improvement (CI) for Managers		X
Management Orientation Program		X
How the City Works and Governance		
Financial Accountability		X
Customer and Stakeholder Relations		X
Human Resources for Managers (in development)		X
Information Services for Managers (in development)		X
* Supervisory Occupational Health and Safety Roles and Responsibilities		X
Employee Occupational Health and Safety Roles and Responsibilities	X	
* Incident Investigation		X
* New Supervisor Training		X

Access to Information and Protection of Privacy	X	X
* Writing Effective Briefing Notes	X	X
* Public Engagement 101	X	X

The City continues to develop corporate Training for employees and as new products are created they will be added here.

*Available for those who require this type of Training.

Learning

“Learning” means activity that enhances skills or competencies that have application to present duties or performance and/or to maintain a designation for a specialized field, trade or profession, or provide opportunity for personal growth. Learning may be driven by the Employee or by a need to improve performance. It may include knowledge or skills gained through post-secondary courses, conferences, webinars, seminars and/or informal means.

Learning **requires** completion of an application form, recommendation from the department, and is subject to budget availability.

Reasons for Learning may include:

- a) requirements to maintain professional designations, for example, Professional Engineers (PENG), Chartered Professionals in Human Resources (CPHR), Chartered Professional Accountant (CPA), etc.;
- b) to update or advance professional knowledge and/or skills through workshops, conferences, seminars, webinars, etc. and/or;
- c) courses towards a post-secondary college diploma or university degree;

Learning through Tuition Reimbursement

Tuition reimbursement is one type of Learning that is available for eligible permanent employees as defined in Section 3.3 of the Employee Training and Learning Policy # 03-13-01 ([link](#)).

Process to access Learning

Employees must complete an application for Learning, ([link to form](#)). The employee must discuss with their immediate supervisor or division manager the intention to participate in a Learning activity prior to completion of the application form.

The process to access Learning can be viewed here. ([link to process](#))

How does payment for Learning work?

Where the vendor accepts a purchase order, Organizational Performance and Strategy (OPS) will initiate and notify the applicant once the purchase order (PO) is created. If the vendor does not accept a PO, OPS will action a cheque payment to the vendor. If the vendor does not take PO or cheque, once approved, the employee can pay and submit receipt(s) and cheque requisition to be reimbursed. ([link to form and guidelines](#))

For tuition reimbursement where the course is post-secondary credit, once approved, the employee will pay up front and submit receipts and a completed cheque requisition form (link to form and guidelines).

FAQ's

1. What is the difference between Training and Learning?

Training and Learning are defined in the Employee Training and Learning Policy (#03-13-01) and on this page as [Training](#) and [Learning](#). Training does not require completion of an application form, whereas Learning requires completion of the Employee Learning and Travel Authorization Form. (link) Contact learning@stjohns.ca for additional information.

2. Does the City have a policy on Training and Learning?

Yes, the City's Employee Training and Learning Policy (03-13-01) can be found here (link)

3. How do I access Training?

Training is broken into three categories: (1) OHS regulatory Training; (2) OHS job-specific Training and (3) corporate Training. The process to access each can be found here:

[Process to access OHS regulatory Training](#)

[Process to access OHS job-specific Training](#)

[Process to access corporate Training](#)

More information about how to access Training is available in the [guidelines](#).

4. How do I access Learning?

The employee must complete the Employee Learning and Travel Authorization Form (link to form). The employee must discuss with their immediate supervisor/division manager, their intention to participate in a Learning activity **prior to** completion of the application. Completion of the application and recommendation from the supervisor does not constitute approval.

The process to access Learning can be [viewed here](#).

5. How do I enroll in internal Training?

Check the [employee calendar](#) for details on how to register for Training.

6. How do I apply for tuition reimbursement?

Tuition reimbursement is one type of Learning available to eligible permanent employees as defined in Section 3.3 of the Employee Training and Learning Policy # 03-13-01 (link). Employees are required to complete the Employee Learning and Travel Authorization Form (link). As with any

other type of Learning, tuition reimbursement requires completion of an application form, recommendation from the department, and is subject to budget availability.

7. How can I access records of what Training and Learning I already have?

Employees should maintain their own personal records of any Training and Learning they participate in. Employees can add records to their personal Njoyn account. ([link](#)). The City maintains records of all Training.

8. How do I find out if my OHS Training is expired?

Talk to your supervisor who has access to the information.

9. What if I require travel for my Learning?

The Employee Learning and Travel Authorization Form ([link](#)) includes both details of travel and Learning. Approval from the Department Head is required and is subject to budget availability.

POLICIES

ST. JOHN'S

Corporate and Operational Policy Manual

Passed By Council on:1994/07/25

Last Revision Date:2006/12/11

Policy: 03-13-01

Education Policy

Purpose

To provide financial support for employee development. This type of development is initiated by the employee and pursued through credit course offerings from a college or university. Credit courses are courses that can be applied towards a degree, certificate or diploma. Courses for personal enrichment which fall outside of the City's operations do not qualify for reimbursement under this program.

Policy Statement

1. The educational assistance program is open only to full time permanent employees (or employees who have worked a minimum of seven consecutive months in each of the previous two years). Employees must have successfully completed the probationary period in their current job. The employee must also be working for the City during the period that the assistance has been requested.
2. Educational assistance will be considered for development courses that are believed to increase employee competence in their current position or help develop them for future advancement within the organization. Each course request must be submitted on a separate application.
3. Requests are reviewed and approved on a course by course basis only. A blanket approval for funding is not available for full degree or diploma programs under the mandate of the Educational Assistance program.
4. Applications must be received and approved prior to employee registration. If an employee registers without pre approval the City has no obligation to provide reimbursement.
5. The City of St. John's will not provide reimbursement of eligible expenses that are also reimbursed by another source of financial aid such as grants, scholarships, or other governmental funds. The employee is expected to disclose funding from other sources if applicable.

6. Under normal circumstances the City will consider funding for part time studies only. Memorial University of Newfoundland's calendar currently defines part time as up to a maximum of two courses per semester. Employees and supervisors should consider establishing a balance and creating an environment for success when supporting requests for study.
7. The financial reimbursement for credit courses is based on the fee structure at Memorial University of Newfoundland. Although employees can participate in courses at other universities, tuition will be reimbursed based on Memorial's fee structure when that course is available at Memorial. Miscellaneous fees such as union dues, and recreation fees are not reimbursed under the current program.
8. Application fees to a university or college are normally reimbursed on a one time basis only. Fees to attain entrance requirements or program eligibility (such as GMAT) are not to be reimbursed under the Educational Assistance program.
9. Graduate study courses will be reimbursed according to the fee structure at Memorial University of Newfoundland. For most graduate programs this is currently based on the nine semester payment plan. Under normal circumstances reimbursement will only be considered when the employee is required to participate in course work that has a beginning and end date.
10. In all cases reimbursement will be subject to availability of funding. The City reserves the right to impose limits to ensure equitable and fair distribution of funds.
11. Educational assistance courses usually take place after regular working hours, without time reimbursed to the employee. Staff can take classes during working hours only when the work requirements of the department can be met and they have authorization from their supervisor to do so.
12. If payment for course expenses are made directly to the employee he or she must submit appropriate receipts within 14 days of the course start date.
13. Employees must provide proof of successful completion within thirty days of the course end date.
14. If the employee fails to submit records of completion or fails to complete the course for academic or other reasons he/ she is responsible to reimburse the funds that were issued. This may be done in a lump sum payment or through payroll deductions approved by the Finance Department. Payment can be made to the appropriate budget number through Access St. John's. Receipts of reimbursement must be submitted to the Human Resources Department, Employee Development Division.

Responsibilities

The Employee will:

- ensure all course information, including course description, duration, registration information, deadlines, and costs (tuition , books) is in place as needed
- be responsible for his or her own learning. In doing so he/she must pursue training and development opportunities to increase effectiveness in their current position as well as prepare for future advancement should opportunities arise.
- upon request, complete an evaluation (verbal or written) and submit it to the department head.
- provide receipts and records of completion within the time frames indicated.

The Supervisor will:

- encourage and support employees to pursue training opportunities that will enhance skill, knowledge and ability in current job as well as prepare for future opportunities.
- review any requested course(s) or training. Recommend if considered suitable. Each request should be considered in terms of the overall employee development. Some factors that could be considered in reviewing the request are, relevance (supported by job descriptions, job competency profiles), succession planning, cost, operational impact, workload demands, and workforce planning for the department, assessment of need, urgency of training, performance review, and employee length of service
- assist employee with appropriate completion of request.
- maintain contact with employee and incorporate opportunities to use new skills whenever possible.

The Human Resources Department will:

- work with departments and employees to provide services and advice in terms of research, assistance and consultation in identifying and establishing training and development programs.
- administer the corporate Employee Development budget for the City of St. John's.
- maintain employee records of training and development.

The Department Head will:

- promote and support the need for ongoing employee development and to ensure staff training and development is conducted in a planned and comprehensive manner.
- incorporate individual employee development plans with the goals and objectives discussed at employee performance reviews.
- ensure training opportunities are linked with departmental and overall organizational plans.
- request sufficient funds be budgeted for the provision of programs required to meet the training and development needs of staff

Application and Authorization Procedure

- Funding for employee initiated Educational Assistance requires completion of an application which can be found on the City's intranet or by contacting the Employee Development Division of the Department of Human Resources.
- The supervisor and the employee will complete and review the application details together. In considering the request, supervisors should contemplate operational requirements, costs, benefit to the employee, benefit to the City and relevance to the overall employee development plan.
- When the supervisor verifies completion of the application, he/ she signatures it appropriately and forwards it to the Department Head (or designate) for their formal approval. The Supervisor should also communicate his/her recommendation directly to the employee.
- The completed application, with attached information should be forwarded to Human Resources, Employee Development division. The application will be reviewed and the employee and supervisor will be advised if funding has been approved. The employee will be notified within two weeks if funding is approved. If travel is necessary expenses must be authorized by the Department Head and Chief Commissioner.
- If the educational assistance request is approved by Human Resources the employee will be notified by letter. Payment will be requisitioned from the Finance department.

Application

Responsibilities

Department of Human Resources.

Definitions

References/Appendix

Monitoring and Contravention

Approvals

Support Services Standing Committee July 13, 1994; Regular Meetings of Council, July 25, 1994; Finance and Administration Standing Committee Report October 10, 1996; Regular Meeting of Council, October 21, 1996; Finance and Administration Standing Committee report - November 28, 2006; Regular Meeting of Council - December 11, 2006.

Review Period

DECISION/DIRECTION NOTE

Title: Collection of Accounts Receivable Policy

Date Prepared: October 7, 2019

Report To: Committee of the Whole

Councillor and Role: Councillor Dave Lane - Finance and Administration

Ward: N/A

Decision/Direction Required: Approval of Collection of Accounts Receivable Policy and rescission of the current related policies.

Discussion – Background and Current Status:

For Accounts Receivable that are overdue, City staff follow up with account holders to arrange collection of the money owing. The new policy clearly outlines the collection tools available to City staff, up to and including the cutting of water services or the tax sale of eligible properties, as well as providing a framework for the abatement of interest charges under certain circumstances.

There are currently four individual policies related to accounts receivable, including:

- [04-03-01 Tax Collection](#)
- [04-03-02 Water Cut-Off Procedure/Policy](#)
- [04-03-04 Social Assistance Interest Abatements](#)
- [04-03-05 Interest Abatement Policy](#)

All relevant elements from these policies have been included in the new policy and updated, where applicable.

Key Considerations/Implications:

1. Budget/Financial Implications: There are no direct budget or financial implications.
2. Partners or Other Stakeholders: There are no external partners or stakeholders.
3. Alignment with Strategic Directions/Adopted Plans:
This policy directly relates to the “Sustainable City” Strategic Direction and the goal to “Be financial responsible and accountable” and is included in initiative S1.1 related to the development of effective policies and procedures.

4. Legal or Policy Implications:
The City of St. John's Municipal Taxation Act provides the authority for accounts receivable collection by City staff and the remedies available for nonpayment. The Office of the City Solicitor has reviewed and approved the policy.
5. Privacy Implications: Not Applicable.
6. Engagement and Communications Considerations: Not Applicable.
7. Human Resource Implications: Not Applicable.
8. Procurement Implications: Not Applicable.
9. Information Technology Implications: Not Applicable.
10. Other Implications: Not Applicable.

Recommendation: It is recommended that the Council approve the Collection of Accounts Receivable Policy and the rescission of the current related policies.

Prepared by/Date: Trina Caines, Policy Analyst / October 7, 2019

Reviewed by/Date: Gord Meaney, Manager, Revenue Accounting;
Shelley Traverse, Manager, Financial Services / September 20, 2019

Approved by/Date: Derek Coffey, DCM, Finance and Administration;
Elaine Henley, City Clerk, CPC Co-Chair;
Roshni Antony, Manager - HR Advisory Services, CPC Co-Chair / October 7, 2019

Attachments:

04-03-01 Collection of Accounts Receivable Policy (draft)

DRAFT – For Discussion Only

City of St. John's Corporate and Operational Policy Manual

Policy Title: Collection of Accounts Receivable Policy	Policy #: 04-03-01 (Replaces current 04-03-01 Tax Collection and other policies)
Last Revision Date: N/A	Policy Section: Finance and Accounting > Collections
Policy Sponsor: Deputy City Manager, Finance and Administration	

1. Policy Statement

This policy provides guidelines to Employees and the general public for the collection of Accounts Receivable, excluding those related to operations of Community Services.

2. Definitions

“Accommodation Tax” shall have the same meaning as stated in Section 28(1) of the City of St. John's Municipal Taxation Act, that is, a tax imposed upon a person who, for a daily charge, fee or remuneration is accommodated, lodges or stays in a room in a building in the city which is (a) licensed under the Tourist Establishments Act ; or (b) owned by the Memorial University of Newfoundland.

“Account Holder” means a person whose name is associated with a City of St. John's account.

“Accounts Payable” means money to be paid by the City to an Account Holder.

“Accounts Receivable” means money owed by an Account Holder that has not been paid by the due date for Real Property Tax, Water Tax, civic assessments, Accommodation Tax, Robin Hood Bay Waste Management Facility fees, and any other monies owed to the City as deemed appropriate by the Deputy City Manager, Finance and Administration, excluding those related to the operations of Community Services.

“Accounts Receivable Manager” means any manager/supervisor in the Department of Finance and Administration with responsibility for the collection of Accounts Receivable.

“Commercial Property” shall have the same meaning as defined by Section 2(d) of the City of St. John’s Municipal Taxation Act, that is, “all real property other than residential property”.

“Employee” means any person employed by the City of St. John’s as a permanent, term, part-time, casual, contract, seasonal, temporary, or student worker.

“Occupier” shall have the same meaning as defined by Section 2(h) of the City of St. John’s Municipal Taxation Act, that is, “the person in actual occupation of real property who is listed in the assessment roll of the city as the owner, lessee or tenant of that property”.

“Real Property Tax” shall have the same meaning as stated in Section 3 of the City of St. John’s Municipal Taxation Act, that is, “an annual tax to be known as ‘the real property tax’ on owners of real property within the city...”.

“Residential Property” shall have the same meaning as defined by Section 2(j) of the City of St. John’s Municipal Taxation Act, that is, “real property that is used or designed for use as a domestic establishment in which one or more persons usually sleep and prepare and serve meals, and includes land or buildings that are appurtenant to that property”.

“Water Tax” shall have the same meaning as stated in Section 20(1) of the City of St. John’s Municipal Taxation Act, that is, “an annual tax to be known as “the water tax” in respect of water supplied to that real property”.

3. Policy Requirements

3.1 Interest Abatement and Interest Free Re-Payment

3.1.1 Full Payment of Outstanding Balance

An Accounts Receivable Manager may authorize abatement of up to 30 percent of the unpaid interest to a maximum of \$500, to Account Holders who pay their full outstanding balance. Interest abatements in excess of

these limits may be made with the written approval of the Deputy City Manager (DCM), Finance and Administration.

3.1.2 Interest of Less Than \$500

An Accounts Receivable Manager may authorize interest abatement up to 100 per cent of interest charged where the full amount of the interest charged is \$500 or less, and where the interest has accrued (i) because of an error or omission by the City, and/or (ii) for other extenuating circumstances to be determined in the sole discretion of an Accounts Receivable Manager. Interest abatements in excess of these limits may be made with the written approval of the DCM, Finance and Administration.

3.1.3 Interest Free Re-Payment Period

Any interest free repayment period shall be based on recommendation of an Accounts Receivable Manager and subject to the approval of the DCM, Finance and Administration.

3.1.4 Government of Newfoundland and Labrador Clients

Upon receipt of payment on behalf of the Account Holder from the Government of Newfoundland and Labrador, an Accounts Receivable Manager may authorize abatement of past interest charges and the waiving of future interest accrual for the periods related to the payment.

3.2 Collection Agency

At the discretion of an Accounts Receivable Manager, Accounts Receivable may be referred to a collection agency.

3.3 Application of Accounts Payable to Accounts Receivable

Where the City has Accounts Payable to Account Holders who have Accounts Receivable, the City shall withhold payment and apply it against Accounts Receivable unless an exception is approved by the DCM, Finance and Administration.

3.4 Water Discontinuation

3.4.1 Residential Properties

If Employees have exhausted all efforts to make suitable payment arrangements with Account Holders for Accounts Receivable as determined by an Accounts Receivable Manager, Employees may discontinue water

services to a Residential Property after providing a 48-hour notice to property owners and Occupiers by posting the notice on the property.

3.4.2 Commercial Properties

If Employees have exhausted all efforts to make suitable payment arrangements with Account Holders for Accounts Receivable, as determined by an Accounts Receivable Manager, Employees may discontinue water services to a Commercial Property after providing five business days' notice to property owners and Occupiers by posting the notice on the property and delivering the notice to all Occupiers of the property.

3.5 Municipal Tax Sale

With Council approval and as authorized by the City of St. John's Municipal Taxation Act, non-owner-occupied Residential Properties and all Commercial Properties with Accounts Receivable are eligible for tax sale.

3.6 Legal Action

The City may take legal action against an Account Holder to recover or collect Accounts Receivable.

4. Application

The policy applies to all Accounts Receivable Managers and all Employees responsible for collecting the Accounts Receivable, and to all Account Holders with Accounts Receivable as defined in this policy as "money owed by an Account Holder that has not been paid by the due date for Real Property Tax, Water Tax, civic assessments, Accommodation Tax, Robin Hood Bay Waste Management Facility fees, and any other monies owed to the City as deemed appropriate by the DCM, Finance and Administration, excluding those related to the operations of Community Services".

5. Responsibilities

5.1 Accounts Receivable Managers are responsible for:

- a) overseeing the implementation of the policy; and
- b) ensuring decisions are made in the best interest of the City.

5.2 Employees responsible for Accounts Receivable collection are responsible for:

- a) complying with the policy, including ensuring appropriate approvals are obtained before action is taken.

5.3 The DCM, Finance and Administration is responsible for:

- a) written approval of interest abatements in excess of authorized limits; and
- b) providing direction on Accounts Receivable subject to the policy.

6. References

[City of St. John's Municipal Taxation Act](#)

7. Approval

- Policy Sponsor: DCM, Finance and Administration
- Policy Writer: Policy Analyst
- Date of Approval from
 - Corporate Policy Committee: June 6, 2019
 - Senior Executive Committee:
 - Committee of the Whole:
- Date of Approval from Council:

8. Monitoring and Contravention

Accounts Receivable Managers shall monitor the application of this policy. Any contravention of the policy may be brought to the attention of the DCM, Finance and Administration; the City Manager; and/or the Office of the City Solicitor for further investigation and potential follow up disciplinary or legal action.

9. Review Date

Initial Review: 3 years, Subsequent Reviews: 5 years

DECISION/DIRECTION NOTE

Title: Petty Harbour Long Pond Water Treatment Plant Capital Reserve Fund
Procurement of Replacement SCADA Servers & License Upgrades

Date Prepared: October 23, 2019

Report To: Committee of the Whole

Councillor & Role: Councillor Ian Froude, Public Works and Sustainability Lead

Ward: Not ward specific

Decision/Direction Required:

To seek a decision on proceeding with a purchase from the Capital Reserve Fund to replace the existing SCADA servers and upgrade associated licenses.

Discussion – Background and Current Status:

The Petty Harbour Long Pond Water Treatment Plant (WTP) Capital Reserve Fund is being requested to be used for the purchase of replacement Supervisory Control and Data Acquisition (SCADA) servers and associated license upgrades. The existing servers have been in service for four and a half (4.5) years and must be replaced to provide reliable and secure operations of the Petty Harbour Long Pond WTP.

The total estimated cost to replace this equipment is \$180,000.00 + HST.

SCADA servers and licenses were not originally included in the Capital Reserve Fund list of critical equipment developed in 2015. However, this equipment does meet the qualifications of the Fund in that the servers and licenses are critical assets exceeding the replacement threshold of \$25,000. It is the intention of the Water & Wastewater Division to review the list of critical equipment included in this Fund every five (5) years to add/remove equipment where necessary, while adjusting for market value at the time. This plan is scheduled to be reviewed again in 2020. During the review, SCADA servers and licenses will be added to the list of critical equipment with an anticipated five (5) year life cycle.

Key Considerations/Implications:

1. Budget/Financial Implications

Funding has been identified within the Petty Harbour Long Pond WTP Capital Reserve Fund to support this equipment replacement project. A detailed breakdown of 2016-2019 contributions less purchases made through this Program is provided as follows:



0000-36890 Reserve for Petty Harbour Long Pond WTP Equipment Replacement

2016 Contribution	\$350,000
2017 Contribution	\$350,000
2018 Contribution	\$350,000
2019 Contribution	\$350,000
Less: UV Replacement (Ongoing Project)	
Expenses paid up to Oct. 22, 2019	\$(260,350.29)
Balance	\$1,139,649.71

2. Partners or Other Stakeholders

N/A

3. Alignment with Strategic Directions/Adopted Plans

- **Strategic Plan 2019-2029 Goal: *A Sustainable City***

Development of a Capital Reserve Fund at the Petty Harbour Long Pond WTP provides the ability to replace critical equipment in a timely and appropriate manner, avoiding unplanned maintenance and unexpected costs.

4. Legal or Policy Implications

N/A

5. Engagement and Communications Considerations

N/A

6. Human Resource Implications

N/A

7. Procurement Implications

The estimated timeframe for the replacement server and associated license upgrades is approximately 12 to 16 weeks.

8. Information Technology Implications

N/A

9. Other Implications

N/A

Recommendation:

The SCADA servers are essential pieces of equipment which are necessary to provide reliable and continuous operation of the Petty Harbour Long Pond Water Treatment Plant. It is recommended that funding be made available through the Capital Reserve Fund to support the purchase and installation of this equipment.

Prepared by/Signature:

Shawn Haye, P. Eng.
Manager, Water Treatment

Signature: _____

Approved by/Date/Signature:

Lynnann Winsor, P.Eng., M.A.Sc.
Deputy City Manager, Public Works

Signature: _____

ST. JOHN'S

DECISION/DIRECTION NOTE

Approved by Panel via E-Vote with one
abstention - (G. Kindervater)

Title:	41 Bannerman Street Development of a Single-Detached Dwelling DEV1900113
Date Prepared:	October 8, 2019
Report To:	Chair and Members, Built Heritage Experts Panel
Councillor & Role:	Councillor Maggie Burton, Planning and Development Lead
Ward:	2

Decision/Direction Required: To seek approval for the design of a single-detached dwelling at 41 Bannerman Street.

Discussion – Background and Current Status:

The City has received an application to build a single-detached dwelling at 41 Bannerman Street. The subject property is currently a vacant lot located in Heritage Area 3, the Residential Downtown District of the St. John's Municipal Plan and is zoned Residential Downtown (RD).

The proposed dwelling meets the standards set out in Section 5.9.4 of the St. John's Development Regulations with respect to the proposed cladding, window style and trims, roofline, decorative brackets and garage door style. This application is brought to the Built Heritage Experts Panel (BHEP) for a recommendation respecting the garage doors on the front façade. The applicant proposes that the main entrance be located at the side of the dwelling, with two garage doors located at the front façade.

Recently, the topic of garages in Heritage Areas has been raised by the BHEP and Council. In past applications, garages have been permitted in the development of new infill housing in Heritage Areas, however a recent application on Patrick Street required the addition of a main entrance on the front façade alongside the garages. The BHEP recommended that the front façade of a dwelling should not be solely garage doors but should also include a main entrance doorway on the front façade if a garage is to be included.

When reviewing the proposed garages, there are aspects about this portion of Bannerman Street to note. There are nearby houses where the front door is set back from the front façade (see photos below). The properties adjacent to the subject property are set back from the street to allow driveways at the front of the dwellings, which is unique for this area of downtown. Usually, dwellings are built to the property line and abut the street and sidewalk.

While there are instances of a front door not being aligned with the front façade, the main entrance faces the street. As well, while there are driveways along the adjacent properties, the façades of the dwellings are not solely garages. From general urban design principles, buildings should be sited to locate the main entrances on the street. If this is not possible then

ST. JOHN'S

they should be directly visible and as close to the street as possible. Having a main entrance on the front façade of a building enhances the public realm. Therefore, it is recommended to uphold the BHEP's previous recommendation regarding the inclusion of a door (main entrance) on the front façade of new dwellings in the Heritage Area.

Key Considerations/Implications:

1. Budget/Financial Implications: Not applicable.
2. Partners or Other Stakeholders:
Property owner and neighbours.
3. Alignment with Strategic Directions/Adopted Plans:
A Sustainable City - Plan for land use and preserve and enhance the natural and built environment where we live.
4. Legal or Policy Implications: Not applicable.
5. Engagement and Communications Considerations: Not applicable.
6. Human Resource Implications: Not applicable.
7. Procurement Implications: Not applicable.
8. Information Technology Implications: Not applicable.
9. Other Implications: Not applicable.

Recommendation:

It is recommended to approve the design of a single-detached dwelling at 41 Bannerman Street with the following condition:

- Add a door to the front façade facing the street. A double garage may be permitted if there is room.

Prepared by/Signature:

Ann-Marie Cashin, MCIP – Planner III, Urban Design and Heritage

Signature: _____

Approved by/Date/Signature:

Ken O'Brien, MCIP – Chief Municipal Planner

Signature: _____

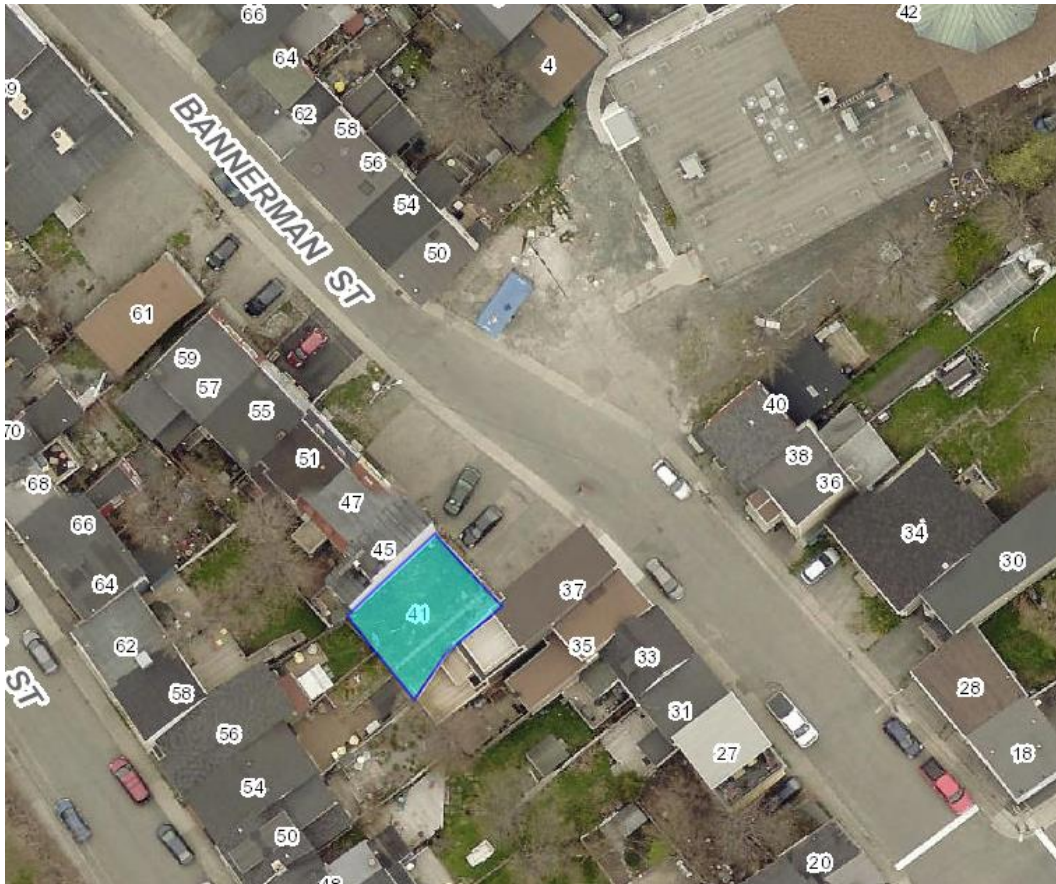
AMC/dlm

Attachments:

Location of Subject Property
Photos of Adjacent Buildings
Applicant's Submission

G:\Planning and Development\Planning\2019\BHEP\BHEP - 41 Bannerman Street October 8, 2019.docx

Location of Subject Property
41 Bannerman Street

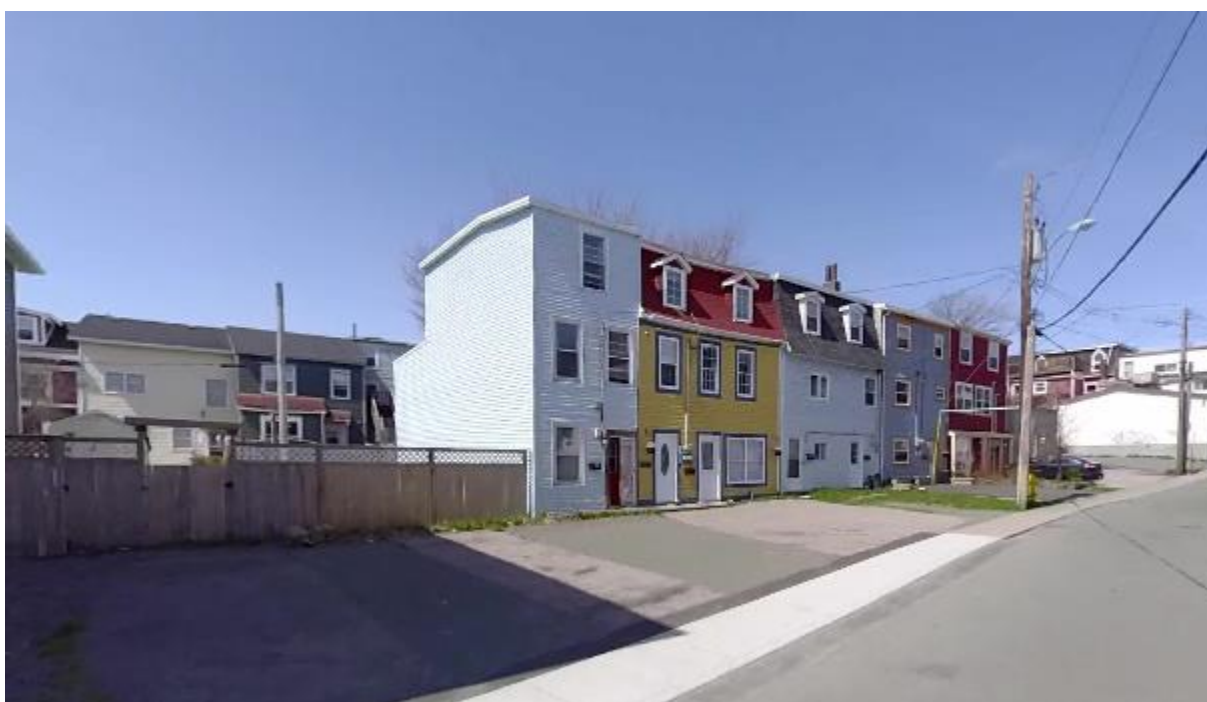


Photos of Adjacent Buildings

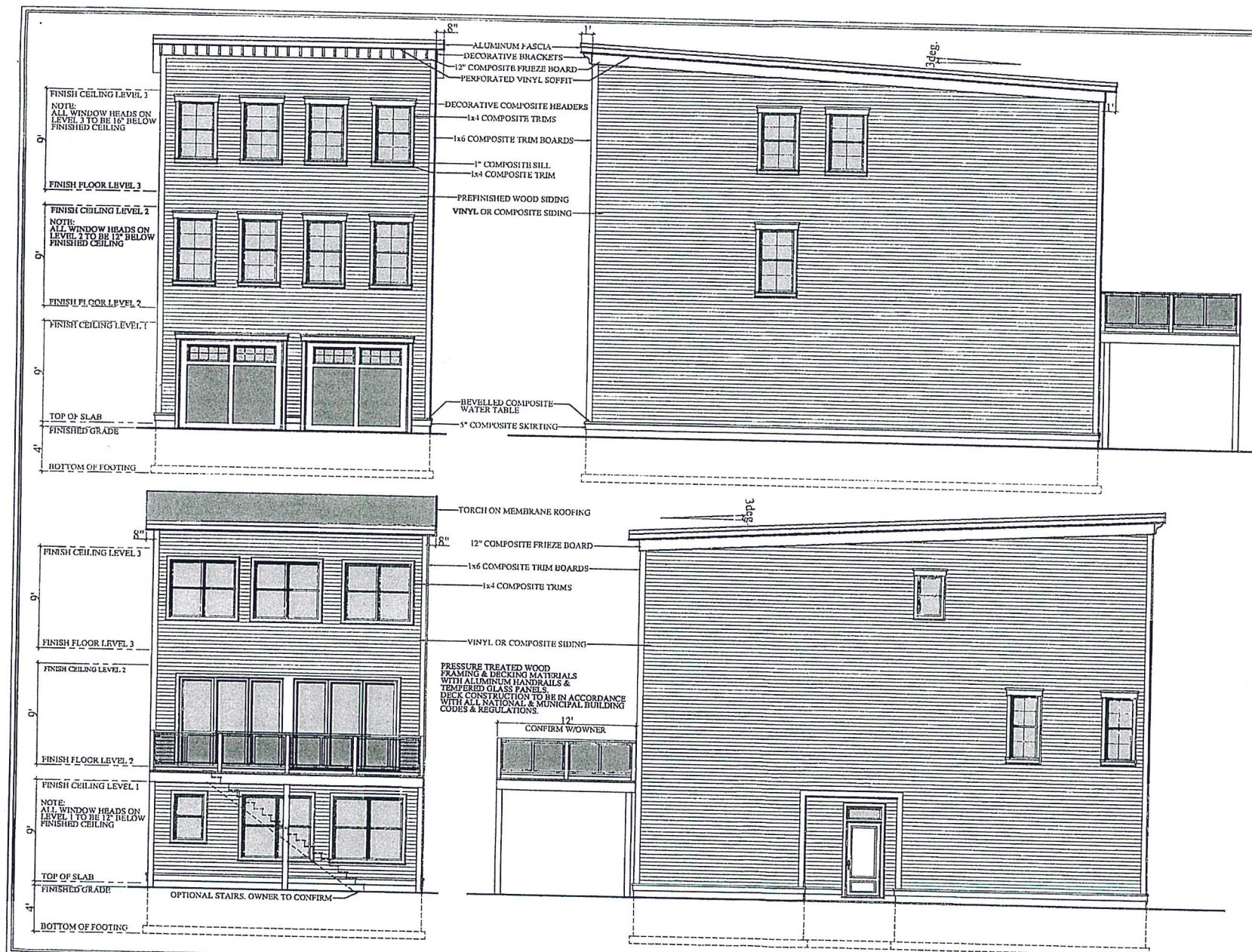
Examples of dwellings with the main entrance set back from the front façade.



Adjacent properties with driveways at the front of the lot.







PROJECT:

41 Bannerman St.
St. John's NL

Notes

1. DO NOT SCALE FROM THESE DRAWINGS.
2. ALL ANGLES ARE 45deg. UNLESS NOTED.
3. DIMENSIONS ARE TO FACE OF FRAMING, CONCRETE &/OR FACE OF ICF FORM.
4. GRADES SHOWN ON ELEVATIONS ARE FOR ILLUSTRATIVE PURPOSES ONLY. ADJUST ON SITE AS REQUIRED.
5. CONCRETE FOOTINGS MUST BE PLACED ON UNDISTURBED EARTH OR COMPACTED FILL AT AN ELEVATION BELOW THE FROST LINE.
6. BACKFILL SHALL NOT BE PLACED AGAINST THE FOUNDATION WALLS UNTIL STRUCTURAL FLOOR FRAMING INCLUDING PLYWOOD SUBFLOOR IS COMPLETE & FULLY NAILED & ANCHORED.
7. ALL WOOD IN CONTACT WITH CONCRETE SHALL BE PRESSURE TREATED.
8. TRUSS MANUFACTURER TO PROVIDE CERTIFICATES FOR ALL ROOF TRUSSES.
9. ALL INTERIOR FINISHES TO BE SELECTED & SPECIFIED BY OWNER.
10. ALL EXTERIOR FINISHES TO BE SELECTED & SPECIFIED BY OWNER.
11. KITCHEN CABINETS, BATHROOM VANITIES, PLUMBING & LIGHT FIXTURES TO BE SELECTED BY OWNER.
12. LOCATIONS OF LIGHT FIXTURES, SWITCHES & ELECTRICAL RECEPTACLES TO BE DETERMINED ON SITE IN CONSULTATION WITH OWNER.
13. HEATING & AIR EXCHANGE SYSTEMS TO BE INSTALLED IN ACCORDANCE WITH MANUFACTURERS SPECIFICATIONS & NATIONAL BUILDING CODE REQUIREMENTS.
14. SMOKE DETECTORS TO BE INSTALLED IN ACCORDANCE WITH LOCAL REGULATIONS & NATIONAL BUILDING CODE REQUIREMENTS.
15. ELECTRICAL INSTALLATION TO COMPLY WITH THE CURRENT EDITION OF THE NATIONAL BUILDING CODE.
16. ALL HEADERS & TRIMMERS TO COMPLY WITH THE NATIONAL BUILDING CODE LATEST EDITION.
17. MATERIALS FOR DECK CONSTRUCTION TO BE DETERMINED BY OWNER & INSTALLED BY BUILDER.

DRAWING:

As Indicated

Revisions:

Sheet:

A1

FILE: 41Bannerman_A1	DRAWING NO.: A1
DATE: JULY 2019	DESIGN: D.B. DOBBIN
SCALE: 1/8"=1'-0"	DRAWN: D.B. DOBBIN

david b. dobbin
home design
daviddobbinn@gmail.com 709.728.8308

DECISION/DIRECTION NOTE

Approved by Panel via E-Vote with
one abstention (M. Whalen)

Title: 93-95 Merrymeeting Road
Subdivision of site for three townhouses
SUB1900017

Date Prepared: October 8, 2019

Report To: Chair and Members, Built Heritage Experts Panel

Councillor & Role: Councillor Maggie Burton, Planning and Development Lead

Ward: 2

Decision/Direction Required: To seek approval for the design of proposed townhouses located at 93-95 Merrymeeting Road.

Discussion – Background and Current Status:

The City has received an application for the development of three (3) townhouses at 93-95 Merrymeeting Road. The site currently houses a former convenience store which will be demolished should the development proceed. This application has been previously presented to Council as a text amendment to the St. John's Development Regulations in order to consider the development. The amendment allowed staff to consider a reduced sight line at intersections. As part of its decision, at the September 3, 2019 Council meeting, Council referred the proposed design to the Built Heritage Experts Panel (BHEP) for review.

The subject property is within Heritage Area 3, the Residential Medium Density District of the St. John's Municipal Plan and is zoned Residential High Density (R3). The building is not designated by Council as a Heritage Building. Townhousing is a permitted use within the R3 Zone.

While the civic address is currently Merrymeeting Road, the townhouses are proposed to face Mayor Avenue, similar to the dwelling on the opposite side of Mayor Avenue. The proposed design features a flat roof, four-inch straight clapboard cladding, a combination of double and single single-hung windows with trim and a traditional style door. All aspects are in keeping with Regulation 5.9.4 Heritage Area Standards (Table) of the St. John's Development Regulations. The design also proposes exterior porch roofs, which is common in this area. Therefore, it is recommended to approve the design as proposed.

Please note, as this application was referred to the BHEP by Council prior to development approval, development review of the application may alter the shape of the dwellings and the proposed setbacks. Should the City require that the footprint be altered, it is the applicant's intention is to maintain the general look of the proposed design. If the proposed dwelling changes substantially, the application will be brought back to the BHEP for further review.

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Key Considerations/Implications:

1. Budget/Financial Implications: Not applicable.
2. Partners or Other Stakeholders: Not applicable.
3. Alignment with Strategic Directions/Adopted Plans:
A Sustainable City – Plan for land use and preserve and enhance the natural and built environment where we live.
4. Legal or Policy Implications: Not applicable.
5. Engagement and Communications Considerations: Not applicable.
6. Human Resource Implications: Not applicable.
7. Procurement Implications: Not applicable.
8. Information Technology Implications: Not applicable.
9. Other Implications: Not applicable.

Recommendation:

It is recommended to approve the design of the three (3) townhouses located at 93-95 Merrymeeting Road, as proposed.

Prepared by/Signature:

Ann-Marie Cashin, MCIP – Planner III, Urban Design and Heritage

Signature: _____

Approved by/Date/Signature:

Ken O'Brien, MCIP – Chief Municipal Planner

Signature: _____

AMC/dlm

Attachments:

Location of Subject Property
Applicant's Submission

Location of Subject Property
93-95 Merrymeeting Road



NOTES:

- BEDROOM WINDOWS TO BE OPERABLE AND MEET EGRESS REQUIREMENTS AS PER 2015 NBCC.
- SIDING TO BE CLAPBOARD PROFILE WITH 4" EXPOSURE. (WOOD, VINYL OR METAL).
- TRIMS TO BE 4.5", 5.5" WIDE.
- HANDRAILS AND GUARDS (NOT SHOWN) ARE TO MEET HANDRAIL AND GUARD REQUIREMENTS AS PER 2015 NBCC AND TO BE OF PAINTED WOOD.

WINDOW SCHEDULE:

A: 32"x60"
B: 24"x62"
C: 32"x16"



VIEW FROM MERRYMEETING RD.



VIEW FROM MAYOR AVE.

PROPOSED ELEVATIONS

SCALE : 1:50 (1:100 when printed 11X17)

1
4.1

REVISION		
NO.	DATE	DESCRIPTION

PROJECT # XXXX-01
1. SEE ALL TOWNHOUSE UNITS DRAWINGS.
2. EXISTING FOUNDATION SHALL BE DEMOLISHED AND NEW FOUNDATION SHALL BE CONSTRUCTED.
3. EXISTING ROOF SHALL BE DEMOLISHED AND NEW ROOF SHALL BE CONSTRUCTED.
4. EXISTING INTERIOR SHALL BE DEMOLISHED AND NEW INTERIOR SHALL BE CONSTRUCTED.
5. EXISTING EXTERIOR SHALL BE DEMOLISHED AND NEW EXTERIOR SHALL BE CONSTRUCTED.

PROJECT TITLE
NEW TOWNHOUSES

33.30.37 MAYOR AVE.
ST. JOHNS, NJ

DRAWING TITLE
PROPOSED ELEVATIONS

DRAWING NUMBER
A-4.1

DECISION/DIRECTION NOTE

Title: Proposed Apartment/Condo Building
Request to Waive Development Fee (former Power's Salvage and Mammy's Bakery)
26 Alexander Street
DEV1700231

Date Prepared: October 23, 2019

Report To: Committee of the Whole

Councillor and Role: Councillor Maggie Burton, Planning & Development Lead

Ward: 2

Decision/Direction Required:

To seek approval on the development fee associated with the conversion of a vacant commercial building into an Apartment Building.

Discussion – Background and Current Status:

An application has been made to the City by R.J. C. Services to redevelop a commercial building at 26 Alexander Street into a thirty-four unit residential apartment building. The gross floor area of the development is 3,311m² with indoor parking located on the ground floor comprising of 609 m². The parking area is exempt from a development fee. The developer is requesting an exemption to the development fee (see attached letter from R.J.C. Services).

The current development fee structure deals with residential development and non-residential development but is silent on the conversion of a non-residential building into a residential building. The development fee for residential development is \$1600 per unit. For this development, that would result in a development fee of \$54,400. The development fee for non-residential development is \$16/m² of gross floor area (GFA) for new development and for the extension of an existing development. For this development the GFA is not increasing, therefore if this building was being repurposed for another non-residential use, no development fees would apply. The City supports densification and the repurposing of existing buildings. The development fee structure should include specific language regarding the conversion of non-residential buildings to residential buildings and vice versa.

Key Considerations/Implications:

1. Budget/Financial Implications:
The waiving of development fees will result in a loss of revenue to the City. For this specific development it would be \$54,000.

2. Partners or Other Stakeholders:
Developers, specifically R.J.C. Services for Power Brothers Inc. for this specific development.
3. Alignment with Strategic Directions/Adopted Plans:
Decisions should align with the City's Strategic Direction of being fiscally responsible.
4. Legal or Policy Implications:
To extend the development fee exemption to include the conversion of buildings.
5. Privacy Policy Implications: Not applicable.
6. Engagement and Communications Considerations: Not applicable
7. Human Resource Implications: Not applicable
8. Procurement Implications: Not applicable
9. Information Technology Implications: Not applicable
10. Other Implications: Not applicable

Recommendation:

It is recommended that the development fee schedule be revised such that the conversion of non-residential buildings to residential buildings and vice versa:

- No development fee be charged within the existing gross floor area
- A development fee of \$1600 per residential dwelling unit be charged for units within the extension of an existing development
- A development fee of \$16/m² for gross floor area be charged for the non-residential use within the extension of an existing development.

Prepared by/Signature:

Gerard Doran, Supervisor of Development

Signature: _____

Approved by/Date/Signature:

Jason Sinyard, P. Eng., MBA, Deputy City Manager
Planning, Engineering & Regulatory Services

Signature: _____

GD/dlm

Attachments:

Letter from R.J.C. Services dated Oct. 1, 2019

RJC SERVICES

Development Consulting & Design Service



Oct 1st, 2019

Gerard Doran, CET Supervisor of Development,
City Hall, St. John's, NL, A1C 5M2

Reference: 26 Alexander Street, St. John's, NL, A1E 2T7

Dear Mr. Doran,

As Development Consultant for and on behalf of the owners of the building at 26 Alexander Street, the former Mammy's Bakery and recently Power's Salvage Building, we received Development Approval to re-develop this property into a 32 Unit Residential Condominium.

The approval came from Ashley Murray in an email dated Sept. 30, 2019.
In her email is a request for payment of a Development Fee of \$54,400.00.

This building is adjacent to the Downtown Development Fee Exemption Area by just one City block, and whereas we are revitalizing an existing building, we hereby request we be included in the exemption area and that the Development Fee be waived.

The plans for a construction permit are now proceeding through the Building Department for their review and we hope to have their approval fairly soon.

Your timely attention would be very much appreciated.

Richard J. Cook

RJC SERVICES – Development Consultant

cc. Power Brother Inc. Owners

RJC SERVICES is a division of Studio 'C' Holdings Limited,

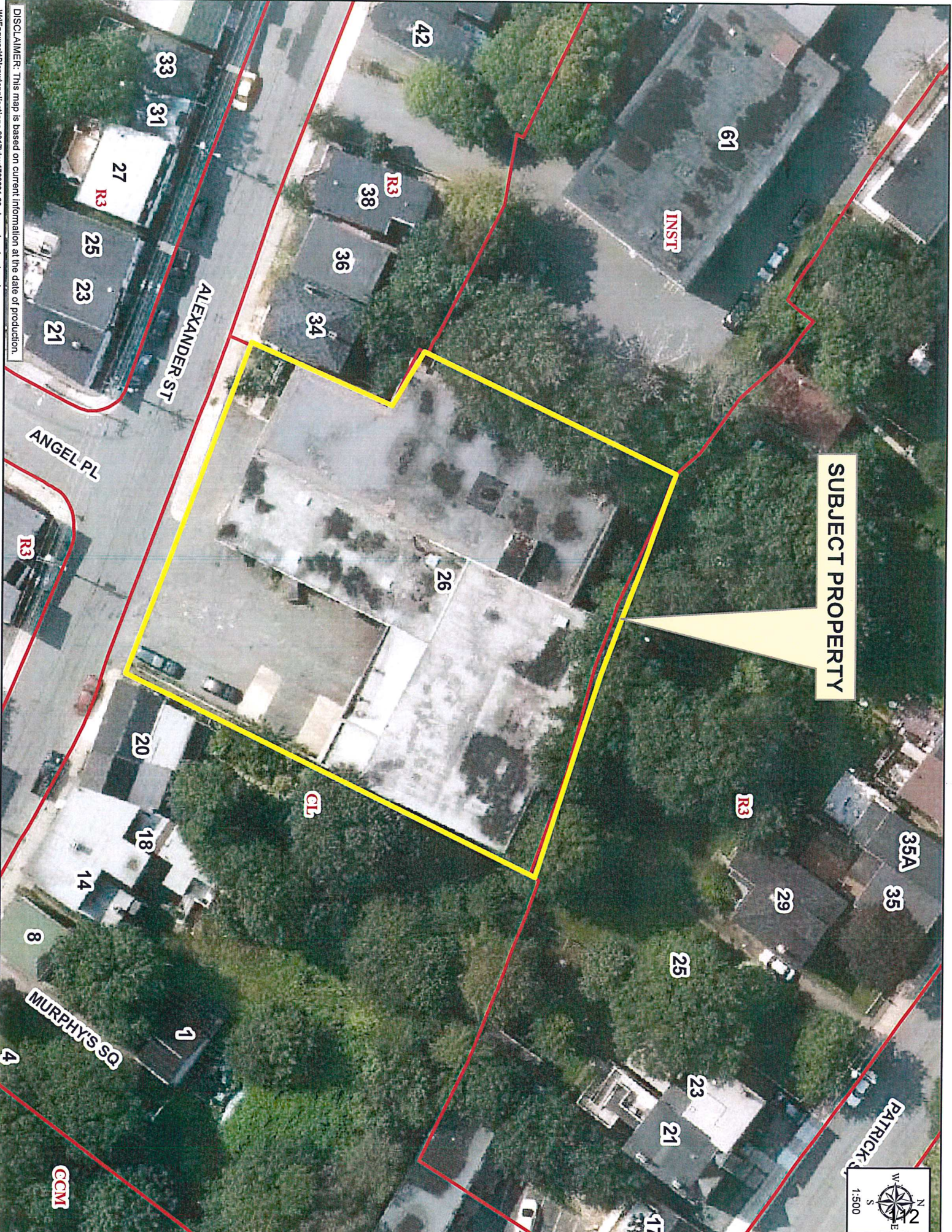
79 Rennies Mill Road, St. John's, NL, A1C 3R1

Telephone: (709) 685-7979

Fax: (709) 753-9411

E-Mail: rjcservices@gmail.com

SUBJECT PROPERTY



DISCLAIMER: This map is based on current information at the date of production.
W:\Engineering\Planwork\applications 2017\dev1700231-28 alexander street.mxd

DEVELOPMENT PERMITS LIST
DEPARTMENT OF PLANNING, ENGINEERING AND REGULATORY SERVICES
FOR THE PERIOD OF October 31, 2019 TO November 6, 2019

Code	Applicant	Application	Location	Ward	Development Officer's Decision	Date
RES	Homeworkx	Subdivide for 2 Residential Building Lots	144 & 146 Ladysmith Drive	4	Approved	19-10-31
COM	The Shoppes at Galway Limited Partnership	Commercial Retail Building	85 Danny Drive	5	Approved	19-10-31
RES	Newfoundland & Labrador Housing Corporation	Replacement of 8 Residential Units	19 Froude Avenue	3	Approved	19-10-31
RES		Residential Building Lot	18 Main Road	5	Approved	19-10-31
RES	RTO Capital Inc	Subdivide for 1 Additional Residential Lot	118 Brookfield Road	5	Approved	19-11-04

* **Code Classification:**
RES - Residential INST - Institutional
COM - Commercial IND - Industrial
AG - Agriculture
OT - Other

** This list is issued for information purposes only. Applicants have been advised in writing of the Development Officer's decision and of their right to appeal any decision to the St. John's Local Board of Appeal.

Gerard Doran
Development
Supervisor
Planning, Engineering
and Regulatory
Services

Permits List

Council's November 12, 2019 Regular Meeting

Permits Issued: 2019/10/31 to 2019/11/06

BUILDING PERMITS ISSUED

Residential

Location	Permit Type	Structure Type
10 Empire Ave	Deck	Patio Deck
10 Empire Ave	Renovations	Single Detached w/ apt.
10 Riverglen Close	New Construction	Condominium
103 Cornwall Ave	Fence	Fence
11 Rankin St	Extension	Single Detached Dwelling
187 Craigmillar Ave	Renovations	Townhousing
189 Bay Bulls Rd	Extension	Single Detached Dwelling
20 Riverglen Close	New Construction	Condominium
22 Riverglen Close	New Construction	Condominium
24 Circular Rd	Fence	Fence
24 Penetanguishene Rd	Renovations	Accessory Building
24 Riverglen Close	New Construction	Condominium
26 Pepperwood Dr	Fence	Fence
26 Riverglen Close	New Construction	Condominium
32 New Cove Rd	Renovations	Single Detached Dwelling
4 Stoneley Pl	Site Work	Vacant Land
48 St. Clare Ave	Deck	Patio Deck
525-527 Main Rd	Renovations	Single Detached Dwelling
53 Monkstown Rd	Renovations	Single Detached Dwelling
62a Blackler Ave	New Construction	Townhousing
7 Jacaranda Pl	Deck	Patio Deck
75 Heavy Tree Rd	Accessory Building	Accessory Building
76 Tigress St	New Construction	Single Detached w/ apt.
8 Riverglen Close	New Construction	Condominium
89 Julieann Pl	Renovations	Single Detached Dwelling
9 Gallipoli St	New Construction	Single Detached Dwelling
91 Maurice Putt Cres	Extension	Single Detached w/ apt.

This Week: \$1,398,013.00

Commercial

Location	Permit Type	Structure Type
-----------------	--------------------	-----------------------

10 Elizabeth Ave	Site Work	Retail Store
12-20 Highland Dr	Change of Occupancy	Service Shop
155 Water St	Change of Occupancy/Renovations	Retail Store
156 Old Bay Bulls Rd	Extension	Agriculture
19 Froude Ave	Accessory Building	Accessory Building
226 Water St	Renovations	Bank
24 Stavanger Dr	Renovations	Shopping Centre
240 Waterford Bridge Rd	Change of Occupancy/Renovations	Office
48 Kenmount Rd	Sign	Take Out Food Service
65 Elizabeth Ave	Renovations	Bank
65a Lemarchant Rd	Renovations	Mixed Use
702 Water St	Change of Occupancy	Service Shop

This Week: \$3,497,759.23

Government/Institutional

Location	Permit Type	Structure Type
----------	-------------	----------------

This Week: \$0.00

Industrial

Location	Permit Type	Structure Type
----------	-------------	----------------

This Week: \$0.00

Demolition

Location	Permit Type	Structure Type
----------	-------------	----------------

This Week: \$0.00

This Week's Total: \$4,895,772.23

REPAIR PERMITS ISSUED:

\$25,100.00

NO REJECTIONS

YEAR TO DATE COMPARISONS			
November 12, 2019			
TYPE	2018	2019	% Variance (+/-)

Residential	\$68,744,743.00	\$42,083,967.65	-39
Commercial	\$258,422,422.00	\$153,532,930.95	-41
Government/Institutional	\$12,713,470.00	\$2,824,650.00	-78
Industrial	\$5,000.00	\$1,812,266.07	36145
Repairs	\$2,411,505.00	\$2,226,933.50	-23
TOTAL	\$342,297,140.00	\$202,480,748.17	-41
Housing Units (1 & 2 Family Dwelling)	135	103	

Respectfully Submitted,

Jason Sinyard, P.Eng., MBA
Deputy City Manager
Planning, Engineering and Regulatory Services

MEMORANDUM

Weekly Payment Vouchers For The Week Ending November 6, 2019

Payroll

Public Works	\$ 424,465.89
Bi-Weekly Casual	\$ 39,236.65
Accounts Payable	\$ 2,626,544.17

Total: \$ 3,090,246.71

ST. JOHN'S

DEPARTMENT OF FINANCE
CITY OF ST. JOHN'S PO BOX 908 ST. JOHN'S NL CANADA A1C 5M2 WWW.STJOHNS.CA

NAME	DESCRIPTION	AMOUNT
INSTITUTE OF TRANSPORTATION ENGINEERS	MEMBERSHIP DUES	386.13
RECREONICS INC.	REPAIR PARTS	1,341.61
DYNAVISTICS INC.,	ANNUAL SUPPORT ENHANCEMENT	1,937.62
SHANE GAULTON	REFUND SECURITY DEPOSIT	1,589.12
GALWAY RESIDENTIAL DEVELOPMENT LTD. PARTNERSHIP	REFUND SECURITY DEPOSIT	9,000.00
NEWFOUNDLAND EXCHEQUER ACCOUNT	APPLICATION FEE	172.50
KIRKLAND BALSOM & ASSOC.	PROFESSIONAL SERVICES	4,025.00
GJ CAHILL & COMPANY LIMITED	REFUND SECURITY DEPOSIT	495,000.00
REARDON CONSTRUCTION & DEVELOPMENT LTD.	REFUND SECURITY DEPOSIT	1,000.00
MK RITTENHOUSE & SONS LTD.	REPAIR PARTS	86.92
MICRO SURVEY SOFTWARE INC.	SOFTWARE	1,569.75
CBS RENTALS LTD.	REPAIR PARTS	175.66
ATLANTIC POWERTRAIN EQUIPT INC	REPAIR PARTS	328.61
NEVLAB OXYGEN LIMITED	REPAIR PARTS	60.90
PAT'S PLANTS & GARDENS	PLANTS	229.99
TYCO INTEGRATED FIRE & SECURITY	PROFESSIONAL SERVICES	1,258.10
IDEXX LABORATORIES	VETERINARY SUPPLIES	1,085.78
IEAS LTD.	PROFESSIONAL SERVICES	293.25
KONICA MINOLTA BUSINESS SOLUTIONS CANADA LTD.	LEASING OF OFFICE EQUIPMENT	49.77
KONICA MINOLTA BUSINESS SOLUTIONS CANADA LTD	LEASING OF PHOTOCOPIER	1,783.73
WHOLESALE CLUB	SUPPLIES FOR RECREATION PROGRAM	809.94
NATIONAL CHEMSEARCH INC.	CHEMICALS	3,816.85
BELL ALIANT	TELEPHONE SERVICES	21,698.52
GILBERT AND ROSEANNE KIELLY	REFUND OVERPAYMENT OF TAXES	238.94
THAMES HOLDINGS INC.	REFUND SECURITY DEPOSIT	15,000.00
JAMES PICCOTT	REFUND SECURITY DEPOSIT	400.00
NIMBUS PUBLISHING	PROMOTIONAL ITEMS	48.95
JULIAN GASCA	LEGAL CLAIM	2,964.94
DONNA HUNT & MARIE HOUNSELL	REFUND OVERPAYMENT OF TAXES	356.28
ESTATE OF MERDINA MERCER	REFUND OVERPAYMENT OF TAXES	305.59
CAMEN CARROLL & SHELLEY SMITH	REFUND OVERPAYMENT OF TAXES	492.38
GERALD TILLEY	REFUND OVERPAYMENT OF TAXES	299.67
MIREILLE THOMAS	TRANSLATOR SERVICES	35.00
DR. KATHY CREWE	MEDICAL EXAMINATION FEE	20.00
PARADISE PHYSIOTHERAPY	LEGAL CLAIM	70.00
TERRY THE TINTER	PROFESSIONAL SERVICES	115.00
ECONOMIC DEVELOPERS ASSOCIATION OF NEWFOUNDLAND & L	MEMBERSHIP RENEWAL	100.00
RCAP	LEASING OF OFFICE EQUIPMENT	181.82
KAREN FRANCIS	REFUND OVERPAYMENT OF TAXES	452.92
EDWARD AND TERRY LEE HEISLER	REFUND OVERPAYMENT OF TAXES	211.59
BLUE PRINT HOMES	REFUND SECURITY DEPOSIT	2,000.00
ROBERT STEAD	REFUND SECURITY DEPOSIT	1,500.00
ROYAL ENVELOPE	OFFICE SUPPLIES	2,814.49
POND PRO CANADA LTD	PROFESSIONAL SERVICES	2,288.50
KEAN'S PUMP SHOP LTD.	REPAIR PARTS	393.30

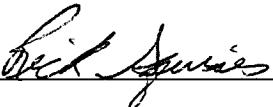
NAME	DESCRIPTION	AMOUNT
KELLOWAY CONSTRUCTION LIMITED	CLEANING SERVICES	1,981.97
SAMEDAY WORLDWIDE	COURIER SERVICES	144.11
CHAIN ROCK HOLDINGS INC.	REFUND OVERPAYMENT OF TAXES	227.48
NEWFOUNDLAND POWER	ELECTRICAL SERVICES	42,505.36
JOHNSON CONTROLS LTD.	REPAIR PARTS	4,000.85
PARTS FOR TRUCKS INC.	REPAIR PARTS	3,593.36
CIBC MELLON GLOBAL SECURITIES	EMPLOYEE DEDUCTIONS	6,028.81
HEALTH CARE FOUNDATION	PAYROLL DEDUCTIONS	10.00
DARLENE SHARPE	CLEANING SERVICES	750.00
SUPPORT ENFORCEMENT AGENCY	WAGE GARNISHMENTS	3,639.68
CUPE LOCAL 1289	PAYROLL DEDUCTIONS	18,832.08
CUPE LOCAL 569	PAYROLL DEDUCTIONS	24,897.43
NAPE	PAYROLL DEDUCTIONS	672.00
THE WORKS	MEMBERSHIP FEES	251.24
CITY HALL SOCIAL CLUB	PAYROLL DEDUCTIONS	5,177.90
PUBLIC SERVICE CREDIT UNION	PAYROLL DEDUCTIONS	5,110.80
IAFF, LOCAL 1075	PAYROLL DEDUCTIONS	35,929.93
PHIL EVELEIGH	EMPLOYMENT RELATED EXPENSES	24.38
GREG MOORE	TRAVEL REIMBURSEMENT	568.71
SMITH STOCKLEY LTD.	PLUMBING SUPPLIES	49.63
S & S SUPPLY LTD. CROSSTOWN RENTALS	REPAIR PARTS	41,635.36
NEWFOUNDLAND POWER	ELECTRICAL SERVICES	45,777.32
MCCLOUGHLAN SUPPLIES LTD.	ELECTRICAL SUPPLIES	426.93
ACKLANDS-GRAINGER	INDUSTRIAL SUPPLIES	93.89
ACTION CAR AND TRUCK ACCESSORIES	AUTO PARTS	2,907.55
KELLOWAY CONSTRUCTION LIMITED	CLEANING SERVICES	16,993.03
ROBERT BAIRD EQUIPMENT LTD.	RENTAL OF EQUIPMENT	5,759.79
NEWFOUNDLAND EXCHEQUER ACCOUNT	ANNUAL OPERATING EXPENSES	1,897.50
HERCULES SLR INC.	REPAIR PARTS	180.65
GRAND CONCOURSE AUTHORITY	MAINTENANCE CONTRACTS	26,124.26
SMS EQUIPMENT	REPAIR PARTS	14,405.24
HAROLD SNOW & SONS	HARDWARE SUPPLIES	758.38
CABOT PEST CONTROL	PEST CONTROL	88.55
BEST DISPENSERS LTD.	SANITARY SUPPLIES	1,228.20
PIK-FAST EXPRESS INC.	BOTTLED WATER	103.50
ROCKWATER PROFESSIONAL PRODUCT	CHEMICALS	2,034.76
FARRELL'S EXCAVATING LTD.	ROAD GRAVEL	6,508.66
FLAGHOUSE INC	RECREATIONAL SUPPLIES	1,179.24
CITY OF MOUNT PEARL	GYM MEMBERSHIP	122.00
ATLANTIC TRAILER & EQUIPMENT	REPAIR PARTS	592.24
CANADA POST CORPORATION	POSTAGE SERVICES	360.48
AIR LIQUIDE CANADA INC.	CHEMICALS AND WELDING PRODUCTS	96.38
THOMSON REUTERS CANADA	PUBLICATIONS	453.03
CANADA CLEAN GLASS	CLEANING OF WINDOWS	5,175.00
COASTAL ENTRANCE SOLUTIONS	REPAIR PARTS	688.85

NAME	DESCRIPTION	AMOUNT
MAC TOOLS	TOOLS	2,078.47
NORTH ATLANTIC SUPPLIES INC.	REPAIR PARTS	123.51
KENT	BUILDING SUPPLIES	1,042.66
CLARKE'S TRUCKING & EXCAVATING	GRAVEL	1,998.17
ATLANTIC HOME FURNISHINGS LTD	APPLIANCES	1,596.20
PF COLLINS CUSTOMS BROKER LTD	DUTY AND TAXES	129.47
COLONIAL GARAGE & DIST. LTD.	AUTO PARTS	1,580.39
SCARLET EAST COAST SECURITY LTD	TRAFFIC CONTROL	20,116.52
CRANE SUPPLY LTD.	PLUMBING SUPPLIES	2,287.12
ENVIROSYSTEMS INC.	PROFESSIONAL SERVICES	11,394.78
FASTENAL CANADA	REPAIR PARTS	487.34
LONG & MCQUADE	REAL PROGRAM	995.47
CRAWFORD & COMPANY CANADA INC	ADJUSTING FEES	3,527.50
CABOT READY MIX LIMITED	PROFESSIONAL SERVICES	1,076.40
DICKS & COMPANY LIMITED	OFFICE SUPPLIES	985.97
EAST COAST HYDRAULICS	REPAIR PARTS	957.77
HITECH COMMUNICATIONS LIMITED	REPAIRS TO EQUIPMENT	15,566.40
REEFER REPAIR SERVICES (2015) LIMITED	REPAIR PARTS	9,055.99
THYSSENKRUPP ELEVATOR	ELEVATOR MAINTENANCE	932.65
RUSSEL METALS INC.	METALS	161.00
CANADIAN TIRE CORP.-HEBRON WAY	MISCELLANEOUS SUPPLIES	312.12
CANADIAN TIRE CORP.-MERCHANT DR.	MISCELLANEOUS SUPPLIES	80.49
EAST CHEM INC.	CHEMICALS	792.76
EASTERN MEDICAL SUPPLIES	MEDICAL SUPPLIES	813.05
ELECTRIC MOTOR & PUMP DIV.	REPAIR PARTS	1,764.10
EMCO SUPPLY	REPAIR PARTS	216.66
ENVIROMED ANALYTICAL INC.	REPAIR PARTS AND LABOUR	103.50
HOME DEPOT OF CANADA INC.	BUILDING SUPPLIES	591.33
DOMINION STORE 935	MISCELLANEOUS SUPPLIES	618.95
BASIL FEARN 93 LTD.	REPAIR PARTS	164.45
EMERGENCY REPAIR LIMITED	AUTO PARTS AND LABOUR	11,621.16
FRESHWATER AUTO CENTRE LTD.	AUTO PARTS/MAINTENANCE	743.14
PRINCESS AUTO	MISCELLANEOUS ITEMS	352.97
IMPACT SIGNS AND GRAPHICS	SIGNAGE	362.25
ENTERPRISE RENT-A-CAR	RENTAL OF VEHICLES	29,226.55
HARVEY & COMPANY LIMITED	REPAIR PARTS	11,261.58
STELLA BURRY COMMUNITY SER.	CATERING SERVICES	322.50
HOLDEN'S TRANSPORT LTD.	RENTAL OF EQUIPMENT	2,478.25
FLEET READY LTD.	REPAIR PARTS	1,016.49
SOURCE ATLANTIC INDUSTRIAL DISTRIBUTION	REPAIR PARTS	705.94
UNIVAR CANADA	CHEMICALS	10,532.42
PENNECON TECHNICAL SERVICES LTD	PROFESSIONAL SERVICES	586.50
IMPRINT SPECIALTY PROMOTIONS LTD	PROMOTIONAL ITEMS	107.50
HICKMAN DODGE JEEP CHRYSLER	AUTO PARTS	154.03
CLEAN AIR SOLUTIONS	PROFESSIONAL SERVICES	379.50

NAME	DESCRIPTION	AMOUNT
CDMV	VETERINARY SUPPLIES	1,506.85
JOHNSON CONTROLS LTD.	REPAIR PARTS	48,047.06
WORK AUTHORITY	CLOTHING ALLOWANCE	460.00
KENT BUILDING SUPPLIES-STAVANGER DR	BUILDING MATERIALS	148.35
S & H CODNER'S CONSTRUCTION	PROFESSIONAL SERVICES	3,113.74
DALLAS MERCER CONSULTING INC.,	TRAINING PROGRAM	632.50
KERR CONTROLS LTD.	INDUSTRIAL SUPPLIES	1,289.97
DULUX PAINTS - OLD PENNYWELL RD	PAINT & SUPPLIES	231.07
WATER & ICE NORTH AMERICA	REPAIR PARTS	247.68
BELFOR PROPERTY RESTORATION	PROFESSIONAL SERVICES	373.75
MARK'S WORK WEARHOUSE	PROTECTIVE CLOTHING	172.49
JT MARTIN & SONS LTD.	HARDWARE SUPPLIES	326.02
QUALITY TRUCK & TRAILER REPAIR	PROFESSIONAL SERVICES	799.00
TTL SUPPLY LTD.	REPAIR PARTS	336.38
DISTRIBUTION NOW	REPAIR PARTS	395.37
CUTTING EDGE EXCAVATION INC.,	PROFESSIONAL SERVICES	15,806.75
SUMMIT PLUMBING & HEATING LTD.	PROFESSIONAL SERVICES	4,880.60
INDUSTRIAL SCIENTIFIC CANADA ULC	SUBSCRIPTION RENEWAL	595.26
WAJAX INDUSTRIAL COMPONENTS	REPAIR PARTS	150.83
NEWFOUNDLAND DISTRIBUTORS LTD.	INDUSTRIAL SUPPLIES	941.95
TRC HYDRAULICS INC.	REPAIR PARTS	2,618.54
NL KUBOTA LIMITED	REPAIR PARTS	5.92
GCR TIRE CENTRE	TIRES	3,728.30
K & D PRATT LTD.	REPAIR PARTS AND CHEMICALS	1,679.23
RIDEOUT TOOL & MACHINE INC.	TOOLS	537.91
NAPA ST. JOHN'S 371	AUTO PARTS	2,789.02
ROYAL FREIGHTLINER LTD	REPAIR PARTS	337.48
S & S SUPPLY LTD. CROSSTOWN RENTALS	REPAIR PARTS	5,467.09
BIG ERICS INC	SANITARY SUPPLIES	28.36
SAUNDERS EQUIPMENT LIMITED	REPAIR PARTS	4,820.31
SUPERIOR OFFICE INTERIORS LTD.	OFFICE SUPPLIES	297.85
TRACTION DIV OF UAP	REPAIR PARTS	347.09
TULK'S GLASS & KEY SHOP LTD.	PROFESSIONAL SERVICES	407.31
URBAN CONTRACTING JJ WALSH LTD	PROPERTY REPAIRS	1,178.75
WINDCO ENTERPRISES LTD.	FLAGS	114.94
BASIL WALSH	RECREATION PROGRAM REFUND	55.00
AVALON KARATE CLUB	REAL PROGRAM	1,884.13
KROWN PROPERTY INVESTMENTS	PROFESSIONAL SERVICES	344.99
DR. ANDREW HUTTON	MEDICAL EXAMINATION FEE	20.00
GERRY SMITH	HONORARIUM	100.00
STAN BUTLER	ENTERTAINMENT	250.00
LESLEY JANES	INSTRUCTOR FEES	57.50
SQUIRES, JENNIFER	EMPLOYMENT RELATED EXPENSES	356.13
SQUIRES, JESSICA	EMPLOYMENT RELATED EXPENSES	1,748.00
ROBYN DOBBIN	MILEAGE	98.52

NAME	DESCRIPTION	AMOUNT
HART, ROBERT	VEHICLE BUSINESS INSURANCE	114.00
BURTON, PAUL	EMPLOYMENT RELATED EXPENSES	107.78
COURAGE, SCOTT	MILEAGE	37.05
LESLEY FORAN	MILEAGE	62.96
HAYE, SHAWN	MILEAGE	105.57
CREWE, RYAN	EMPLOYMENT RELATED EXPENSES	228.75
KRISTA GLADNEY	MILEAGE	186.04
JENNIFER TIPPLE	EMPLOYMENT RELATED EXPENSES	408.00
SARAH NICHOLS	VEHICLE BUSINESS INSURANCE	96.05
STEVEN NOSEWORTHY	EMPLOYMENT RELATED EXPENSES	112.05
DOUGLAS PAWSON	EMPLOYMENT RELATED EXPENSES	358.25
GE INTELLIGENT PLATFORMS CANADA COMPANY	SOFTWARE MAINTENANCE	23,753.42
IMP SOLUTIONS	SOFTWARE RENEWAL	50,678.20
VALLIN	REPAIR PARTS	201.25
LEADING EDGE GROUP	PROFESSIONAL SERVICES	5,267.00
DF BARNES FABRICATION LTD.	PROFESSIONAL SERVICES	582.19
T2 VENTURES INC.	PROFESSIONAL SERVICES	61,353.28
AVALON AUTOMOTIVE EQUIPMENT LTD.	PROFESSIONAL SERVICES	468.05
PARSONS PAVING LTD.	PROFESSIONAL SERVICES	178,976.75
PERRY MATTHEWS TOWING INC.	PROFESSIONAL SERVICES	287.50
KENMOUNT ROAD ANIMAL HOSPITAL	VETERINARY SUPPLIES	135.00
WATERWORKS SUPPLIES DIV OF EMCO LTD	REPAIR PARTS	7,405.02
CANCELLED	CANCELLED	0.00
MAHER'S CONTRACTING LTD.	PROGRESS PAYMENT	22,281.66
TRISTAR MECHANICAL LIMITED	PROGRESS PAYMENT	516,924.30
MODERN PAVING LTD.	PROGRESS PAYMENT	203,474.84
DEXTER CONSTRUCTION	PROGRESS PAYMENT	31,025.54
CROWN CONTRACTING INC.,	PROGRESS PAYMENT	119,826.10
SMITH STOCKLEY LTD.	PLUMBING SUPPLIES	302.05
HARRIS & ROOME SUPPLY LIMITED	ELECTRICAL SUPPLIES	1,834.13
MCLOUGHLAN SUPPLIES LTD.	ELECTRICAL SUPPLIES	1,734.17
NEWFOUNDLAND POWER	ELECTRICAL SERVICES	220,684.31
GFL ENVIRONMENTAL INC.	PROFESSIONAL SERVICES	8,427.32
TOTAL: \$		<u>2,626,544.17</u>


BID APPROVAL NOTE

Bid #	2019197		
Bid Name	Snow Clearing and Ice Control - Downtown and Area Sidewalks		
Department	Public Works	Division	Roads
Budget Code	3231-52951		
Source of Funding	<input checked="" type="radio"/> Operating <input type="radio"/> Capital <input type="radio"/> Multiyear Capital		
Purpose	This open call is required for snow clearing and salting sidewalks in the downtown area.		
Results	<input type="radio"/> As attached <input checked="" type="radio"/> As noted below		
	Vendor Name	Bid Amount	
	Complete Management Ltd.	\$293,730.27	
	Roches Auctioneering Services Ltd.	\$768,000.00	
	Coady Construction & Excavating Ltd.	\$1,755,000.00	
Expected Value	<input type="radio"/> As above <input checked="" type="radio"/> Value shown is an estimate only for a 3 year period. The City does not guarantee to buy any specific quantities or dollar value.		
Contract Duration	Three years with two one year extensions		
Bid Exception	<input checked="" type="radio"/> None <input type="radio"/> Contract Award Without Open Call <input type="radio"/> Professional Services		
Recommendation	It is recommended to award this open call to the lowest bidder that meets specifications, Complete Management Ltd., as per the Public Procurement Act for \$293,730.27 HST not included.		
Supply Chain Buyer	Sherri Higgins		
Supply Chain Manager		Date	November 6/20
Deputy City Manager*		Date	

*Only required for a bid exception (contract award without open call or professional services).

ST. JOHN'S

BID APPROVAL NOTE

Bid #	2019241		
Bid Name	Sidewalk Infill Program		
Department	PERS	Division	Engineering
Budget Code	ENG-2019-937		
Source of Funding	<input type="radio"/> Operating <input checked="" type="radio"/> Capital <input type="radio"/> Multiyear Capital		
Purpose	This open call is required for the addition of sidewalks throughout the City, providing the public with greater access as per the 2019 Action Plan.		
Results	<input checked="" type="radio"/> As attached <input type="radio"/> As noted below		
	Vendor Name	Bid Amount	
Expected Value	<input checked="" type="radio"/> As above <input type="radio"/> Value shown is an estimate only for a year period. The City does not guarantee to buy any specific quantities or dollar value.		
Contract Duration	The Work shall be substantially performed by July 3rd, 2020.		
Bid Exception	<input checked="" type="radio"/> None <input type="radio"/> Contract Award Without Open Call <input type="radio"/> Professional Services		
Recommendation	It is recommended to award 2019241 Infill Sidewalk Program to Infinity Construction \$640,908.80 (HST included) the lowest bidder meeting specifications as per the Public Procurement Act.		
Supply Chain Buyer	John Hamilton		
Supply Chain Manager		Date	19/11/06
Deputy City Manager*		Date	

*Only required for a bid exception (contract award without open call or professional services).

ST. JOHN'S

2019241
Sidewalk Infill Program
Submission Summary

<u>Vendor</u>	<u>Unofficial Value or Notes</u>
Infinity Construction Ltd.	\$640,908.80
Modern Paving Limited	\$694,379.20
Pyramid Construction Limited	\$710,313.60
Dexter construction company Limited	\$941,963.85
Black Diamond Construction Limited	\$1,035,119.60