

INFORMATION NOTE

Title: 2019 Quarter 3 (January 1 to September 30) Financial Update

Date: 2019/11/06

Report To: Committee of the Whole

Council/Role: Councillor, Dave Lane – Finance and Administration Lead

Ward: N/A

Issue: To provide Council with an update of budgeted versus actual expenditures and revenues for quarter 3, 2019

Discussion – Background and Current Status:

The Budget and Treasury Division administers the quarterly review of budgeted versus actual expenditures and revenues. Program managers have been asked to review their budget programs and provide commentary to explain significant variances that arise throughout the year. The report attached provides the year to date budget, which is a distribution of the annual budget over the period in a manner appropriate for that program, such as based on historical trends in spending. The favourable/(unfavourable) variance columns compare the year to date actual spending to the year to date budget distribution to September 30th.

The third quarter reflects the end of summer season which has a significant impact on the timing of expenditures as each year there is a delay in the receipt and processing of invoices. Timing issues are typically resolved by year end, resulting in actual and budgeted expenditures being much closer. There are, however, several areas that are being monitored closely;

1. 2019 Debt Service – Budget 2019 included debt service costs based on the issuance of a \$100M sinking fund bond, scheduled to occur in the first half of the year. Staff continue to monitor City cash flows and are currently researching alternative methods of financing given the current interest rate environment. As such, the debt issue has been postponed to the first half of 2020, with first debt service payments not occurring in the operating budget until the second half of 2020.
2. Parking Meter revenues and fines – Damaged and missing parking meters have resulted in parking meter related revenues that are significantly below budget.
3. Electricity increases projected in the 2019 budget have yet to occur.

ST. JOHN'S

4. Based on the first half of 2019, snow clearing operations are projected to be on target for the fiscal year.

While there is a significant surplus showing to the end of Q3 of \$19.3M, this is not projected to remain at year end due to the processing of summer season invoices in Q4.

Key Considerations/Implications:

1. Budget/Financial Implications

As above.

2. Partners or Other Stakeholders

Regional Fire, Water, and Waste Water budgets impact neighboring communities and municipalities. These budgets are discussed at the respective regional committee meetings.

3. Alignment with Strategic Directions/Adopted Plans

- **A Sustainable City** (Be financially responsible and accountable).
- **An Effective City** (Ensure accountability and good governance through transparent and open decision making).

4. Legal or Policy Implications N/A
5. Engagement and Communications Considerations N/A
6. Human Resource Implications N/A
7. Procurement Implications N/A
8. Information Technology Implications N/A
9. Other Implications N/A

Conclusion/Next Steps:

This note is for the information of Council.

Prepared by/Signature: Melanie Shea

Approved by/Date/Signature: 

Attachments: 2019 Q3 Operating Budget Update

CITY OF ST. JOHN'S
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
as at September 30, 2019

Executive Summary

<u>Revenue</u>	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
Taxation	212,988,000	189,632,206	192,936,979	3,304,774	1.74%
Grants in Lieu of Taxes	8,911,000	8,170,750	8,410,204	239,454	2.93%
Sales of Goods & Services	37,190,477	27,395,002	27,082,946	(312,056)	(1.14%)
Other Revenue Own Sources	11,039,632	8,305,325	7,647,807	(657,519)	(7.92%)
Grants Other Governments	31,673,029	24,072,085	24,390,002	317,917	1.32%
Other Transfers	3,341,486	1,871,920	3,428,837	1,556,917	83.17%
TOTAL REVENUE	305,143,624	259,447,288	263,896,775	4,449,487	1.71%
<u>Expenditure</u>					
City Administration	9,894,373	7,219,992	6,923,137	296,855	4.11%
Community Services	17,141,673	13,206,525	13,646,987	(440,462)	(3.34%)
Finance and Administration	14,661,413	10,408,051	9,707,621	700,430	6.73%
Other and Fiscal Services	97,588,583	54,050,146	48,245,183	5,804,963	10.74%
Planning, Engineering &Regulatory Services	14,328,743	9,932,424	9,426,614	505,810	5.09%
Public Works	127,461,198	92,555,622	85,594,865	6,960,757	7.52%
St. John's Regional Fire Department	24,067,641	17,845,095	16,786,784	1,058,311	5.93%
TOTAL EXPENDITURE	305,143,624	205,217,855	190,331,191	14,886,664	7.25%
Net Surplus (Deficit)	0	54,229,433	73,565,584	19,336,151	35.66%

CITY OF ST. JOHN'S
REVENUE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./UNFAVR.)	VARIANCE % FAVR./UNFAVR.)
TAXATION					
1112 RESIDENTIAL REALTY	90,530,000	90,360,493	93,074,433	2,713,940	3.00%
1121 BUSINESS REALTY	74,700,000	55,144,087	55,773,336	629,249	1.14%
4410 WATER SALES & TAX	38,158,000	36,320,234	36,484,394	164,160	0.45%
1940 ACCOMMODATION TAX	3,400,000	1,607,392	1,317,633	(289,759)	(18.03%)
1991 UTILITY TAX	6,200,000	6,200,000	6,287,183	87,183	1.41%
TOTAL TAXATION	212,988,000	189,632,206	192,936,979	3,304,774	1.74%
GRANTS IN LIEU OF TAXES					
2100 GOVERNMENT OF CANADA	5,000,000	5,000,000	5,195,341	195,341	3.91%
2200 GOVT.CANADA AGENCIES	950,000	950,000	983,078	33,078	3.48%
2300 WATER TAX GRANT	2,961,000	2,220,750	2,231,785	11,035	0.50%
TOTAL GRANTS IN LIEU OF TAXES	8,911,000	8,170,750	8,410,204	239,454	2.93%
SALES GOODS & SERVICES					
4100 GENERAL GOVERNMENT	3,592,992	2,809,601	2,875,938	66,337	2.36%
4300 TRANSPORTATION SERVICES	2,255,254	1,803,152	737,258	(1,065,895)	(59.11%)
4400 ENVIRONMENTAL HEALTH	14,252,859	9,839,827	11,541,024	1,701,197	17.29%
4435 TIPPING FEES	13,891,604	10,456,757	9,540,621	(916,136)	(8.76%)
4700 RECREATION	2,512,366	1,898,623	1,811,732	(86,892)	(4.58%)
4900 OTHER GENERAL SERVICES	685,402	587,042	576,374	(10,668)	(1.82%)
TOTAL SALES GOODS & SERVICES	37,190,477	27,395,002	27,082,947	(312,056)	(1.14%)
OTHER REVENUE OWN SOURCES					
5120 BUSINESS LICENCES	154,950	125,399	117,925	(7,474)	(5.96%)
5170 CONSTRUCTION PERMITS	3,065,220	2,212,350	2,362,903	150,553	6.81%
5200 FINES	1,956,250	1,458,299	1,582,823	124,524	8.54%
5300 RENTS & CONCESSIONS	3,741,996	2,825,156	2,366,046	(459,110)	(16.25%)
5500 INVESTMENT INTEREST	321,216	218,199	846,166	627,967	287.80%
5600 INTEREST TAX ARREARS	1,800,000	1,465,923	371,944	(1,093,979)	(74.63%)
TOTAL OTHER REVENUE OWN SOURCES	11,039,632	8,305,326	7,647,807	(657,519)	(7.92%)

CITY OF ST. JOHN'S
REVENUE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
GRANTS OTHER GOVERNMENTS					
7530 RECOVERY DEBT CHARGES	24,759,319	20,046,637	18,250,303	(1,796,334)	(8.96%)
7550 REAL PROGRAM GRANTS	54,500	37,181	22,420	(14,761)	(39.70%)
7670 NPH SUBSIDY	1,060,542	878,872	686,938	(191,935)	(21.84%)
7110 FEDERAL GAS TAX REBATE	4,597,994	2,298,997	2,375,686	76,689	3.34%
7100 OTHER GRANTS	1,105,187	713,199	2,012,639	2,299,440	322.41%
7107 CMHC MORTGAGE SUBSIDY	95,487	97,198	42,016	(55,182)	(56.77%)
GRANTS OTHER GOVERNMENTS	31,673,029	24,072,084	23,390,002	317,917	1.32%
OTHER TRANSFERS					
9201 ASSESSMENTS			(16,400)	(16,400)	0.00%
9300 TRANSFER FROM RESERVES	3,341,486	1,871,920	3,445,237	1,573,317	84.05%
TOTAL OTHER TRANSFERS	3,341,486	1,871,920	3,428,837	1,556,917	83.17%
TOTAL REVENUE	305,143,624	259,447,288	262,896,776	4,449,487	1.71%

REVENUE CATEGORY	VARIANCE COMMENT
1940 ACCOMMODATION TAX	Accommodation tax revenues less than anticipated thus far in the year.
4300 TRANSPORTATION SERVICES	Revenue from parking meters is significantly deficient due to the amount of broken/missing parking meters. Revenue will increase to projected levels when new hardware is implemented in late 2019.
4400 ENVIRONMENTAL HEALTH	Higher than anticipated water sales based on volume
5300 RENTS & CONCESSIONS	Unfavourable variance the result of higher than anticipated vacancies in non-profit housing rental units.
5500 INVESTMENT INTEREST	Favourable variance due to higher than expected interest earned on deposits.
5600 INTEREST TAX ARREARS	Unfavourable variance due to lower than expected interest on tax arrears.
7550 REAL PROGRAM GRANTS	Unfavourable variance resulting from lower than expected donations to the REAL program.
7670 NPH SUBSIDY	Unfavourable variance due to timing of budget versus actuals.
7100 OTHER GRANTS	Higher than anticipated grants received.
7107 CMHC MORTGAGE SUBSIDY	Unfavourable variance due to timing of budget versus actuals.
9300 TRANSFER FROM RESERVES	Favourable variance primarily due to timing of transfers from Accommodation Tax Reserve to offset Accommodation Tax expenditures.

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
CITY ADMINISTRATION					
City Solicitor					
1220 Legal Services	\$1,837,284	\$1,290,102	\$1,334,558	(\$44,456)	(3.45%)
Total City Solicitor	1,837,284	1,290,102	1,334,558	(44,456)	(3.45%)
Human Resources					
1213 Human Resources Operations	1,056,816	770,847	735,249	35,598	4.62%
1214 Benefits Administration	273,598	201,703	196,649	5,054	2.51%
1216 Employee Wellness	583,498	437,717	424,262	13,455	3.07%
1218 HR Advisory Services	1,085,360	793,882	729,776	64,106	8.08%
Total Human Resources	2,999,272	2,204,149	2,085,936	118,214	5.36%
Internal Audit					
1269 Internal Audit	332,440	247,591	216,504	31,086	12.56%
Total Internal Audit	332,440	247,591	216,504	31,086	12.56%
Marketing and Communications					
1270 Corporate Communications	985,957	696,661	648,270	48,391	6.95%
1251 Office Services	518,481	350,648	281,241	69,407	19.79%
Total Marketing & Communications	1,504,438	1,047,309	929,511	117,798	11.25%
Mayor and Councillors					
1111 Mayor and Council	828,749	634,714	659,696	(24,982)	(3.94%)
Total Mayor and Councillors	828,749	634,714	659,696	(24,982)	(3.94%)
Office of the City Clerk					
1115 Civic Events and Receptions	76,420	50,928	34,751	16,177	31.76%
1212 Administration - Admin. Services	1,076,323	825,658	782,410	43,249	5.24%
7911 Municipal Archives	298,118	220,240	187,029	33,211	15.08%
Total Office of the City Clerk	1,450,861	1,096,826	1,004,190	92,637	8.45%
Office of the City Manager					
1215 City Manager's Office	415,994	305,712	313,626	(7,914)	(2.59%)
Total Office of the City Manager	415,994	305,712	313,626	(7,914)	(2.59%)
Risk Management and Insurance					
1931 Risk Management and Insurance	525,334	393,590	379,117	14,472	3.68%
Total Risk Management and Insurance	525,334	393,590	379,117	14,472	3.68%
TOTAL CITY ADMINISTRATION	9,894,372	7,219,993	6,923,138	296,855	4.11%

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

CITY ADMINISTRATION (CONTINUED)

PROGRAM

1269 Internal Audit

VARIANCE COMMENT

This positive variance is due mainly to the division being down one FTE for 3 months due to a retirement. This created savings in the Personnel Services, Conferences and Memberships budget lines. The position is now filled and it is expected that this budget will still have a positive variance of about 10% at year end.

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
COMMUNITY SERVICES					
Administration - Community Services					
6211 Administration - Community Services	450,621	341,922	380,753	(38,831)	(11.36%)
Total Administration - Community Services	450,621	341,922	380,753	(38,831)	(11.36%)
Citizen Service					
1274 Service Centre	1,797,066	1,338,465	1,112,693	225,772	16.87%
Total Citizen Service	1,797,066	1,338,465	1,112,693	225,772	16.87%
Economic Development, Culture and Partnerships					
6212 Events and Services	617,732	371,143	435,418	(64,275)	(17.32%)
6612 Tourism Development	285,151	181,475	148,729	32,746	18.04%
6613 Visitor's Services	155,162	118,486	115,564	2,922	2.47%
6616 Economic Development	607,494	412,299	443,741	(31,442)	(7.63%)
7553 Local Immigration Partnership Strategy	77,611	57,636	38,068	19,569	33.95%
7910 Cultural Development	182,812	137,443	94,701	42,742	31.10%
Total Economic Development, Culture and Partnerships	1,925,962	1,278,482	1,276,221	2,262	0.18%
Grants to Organizations					
7551 Grants and Subsidies to Organizations	1,449,400	1,436,900	1,409,975	26,925	1.87%
Total Grants to Organizations	1,449,400	1,436,900	1,409,975	26,925	1.87%
Humane Services					
2931 Humane Services	1,227,171	891,905	921,411	(29,505)	(3.31%)
Total Humane Services	1,227,171	891,905	921,411	(29,505)	(3.31%)

PROGRAM	VARIANCE COMMENT
1274 Service Centre	There has been a fair amount of recruitment and retirement in the last year. The bulk of OT was previously allotted to overnights and holidays which has now been outsourced, a transfer is required to professional services for that service.
6212 Events and Services	Budget mainly allocated to Q4, some expenditures occurred in Q3.
6612 Tourism Development	Program budget offset with other line budget areas in Division
6613 Visitor's Services	Some purchases of materials and supplies to occur in Q4
6616 Economic Development	Timing of budget allocation causing variance in professional services
7553 Local Immigration Partnership Strategy	Expenditure to occur to year end
7910 Cultural Development	Anticipate expenditure in Q4 with programming

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
COMMUNITY SERVICES (CONTINUED)					
Non-Profit Housing					
6391 Non-Profit Housing Administration	688,470	511,380	521,962	(10,582)	(2.07%)
6395 Homelessness Partnership Funding			610,554	(610,554)	0.00%
6401 HFSCF: Coordination Framework	100,000	75,000	354,147	(279,147)	(372.20%)
6402 HFSCF: Homelessness Information System			216,017	(216,017)	0.00%
6404 HFSCF: Point In Time Count			845	(845)	0.00%
6405 HSFCF: Training & Engagement			83,770	(83,770)	0.00%
6406 HSFCF: CAB Community Action			2,000	(2,000)	0.00%
6407 HSFCF: CAB Meetings			2,780	(2,780)	0.00%
Total Non-Profit Housing	788,470	586,380	1,792,075	(1,205,696)	(205.62%)
Recreation					
7305 Family and Leisure Services	1,009,648	754,781	736,889	17,893	2.37%
7311 Community Development	1,008,628	795,945	763,875	32,070	4.03%
2142 Crossing Guard Program	113,836	78,853	64,236	14,617	18.54%
7321 Operations Summer Rec. Program	955,899	778,703	681,622	97,081	12.47%
7322 Operation of Bowring Park Pool	118,053	117,023	97,629	19,393	16.57%
7324 Facilities Division Administration	1,140,278	849,466	800,266	49,200	5.79%
7325 Operation of H.G.R. Mews Centre	756,761	568,677	539,915	28,762	5.06%
7329 H.G.R. Mews Centre - Aquatics and Fitness Programs	575,039	430,551	383,638	46,913	10.90%
7330 Goulds Recreation Association	166,250	124,688	124,688		0.00%
7333 Seniors Programs and Services	204,620	143,698	143,509	189	0.13%
7334 Operation of Bannerman Park Pool	68,245	67,995	64,146	3,848	5.66%
7336 Shea Heights Community Centre	259,350	214,127	160,320	53,808	25.13%
7337 Southlands Community Centre	322,077	258,235	252,940	5,295	2.05%
7338 Kilbride Community Centre	259,388	212,992	194,467	18,525	8.70%
7339 Kenmount Community Centre	308,882	249,044	145,230	103,814	41.68%
7340 Paul Reynolds Community Centre Operations	875,055	649,323	622,574	26,750	4.12%
7342 Paul Reynolds Community Centre - Aquatics and Fitness Programs	1,360,977	1,038,370	977,916	60,454	5.82%
Total Recreation	9,502,986	7,332,471	6,753,860	578,612	7.89%
TOTAL COMMUNITY SERVICES	17,141,676	13,206,525	13,646,988	(440,462)	(3.34%)

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

COMMUNITY SERVICES (CONTINUED)

PROGRAM	VARIANCE COMMENT
2142 Crossing Guard Program	To date have not been able to fill all required crossing guard positions. Recruitment of staff for this area is continuing.
7336 Shea Heights Community Centre	Due to low registrations numbers for After School Program and Daycamp, expenditures are
7339 Kenmount Community Centre	New facility did not open until May
7305 Family and Leisure Services	On target for Q3
7321 Operations Summer Rec. Program	Some labour savings due to redundancy of ECE job classification and difficulty recruiting and maintaining casual staff compliment
7322 Operation of Bowring Park Pool	Expenditures are down as we did not require large equipment this season and had an employee off on extended leave that was not replaced. Year end variance should be similar to present.
7329 H.G.R. Mews Centre - Aquatics and Fitness Programs	Prof & Special Services & Food & Refreshments had additional charges that will be covered through transfer from 7342 & 7324.

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
FINANCE AND ADMINISTRATION					
Administration - Finance					
1221 Administration - Finance	644,653	400,965	395,681	5,283	1.32%
Total Administration - Finance	644,653	400,965	395,681	5,283	1.32%
Assessment					
1231 Assessment	2,180,119	1,614,965	1,646,976	(32,010)	(1.98%)
Total Assessment	2,180,119	1,614,965	1,646,976	(32,010)	(1.98%)
Budgetary Services					
1223 Budgetary Services	372,760	278,253	276,075	2,178	0.78%
Total Budgetary Services	372,760	278,253	276,075	2,178	0.78%
Corporate Performance and Strategy					
1217 Organizational Development	319,145	233,984	164,181	69,804	29.83%
1225 Performance and Strategy	425,066	273,504	278,184	(4,680)	(1.71%)
Total Corporate Performance and Strategy	744,211	507,488	442,365	65,124	12.83%
Financial Services					
1222 Financial Services	1,012,588	766,369	634,358	132,012	17.23%
Total Financial Services	1,012,588	766,369	634,358	132,012	17.23%
Information Services					
1272 Information Services	5,598,243	3,791,822	3,636,538	155,284	4.10%
7315 Recreation Information Services					0.00%
Total Information Services	5,598,243	3,791,822	3,636,538	155,284	4.10%
Land Information Services					
1318 Land Information Systems	1,326,577	981,797	730,094	251,703	25.64%
Total Land Information Systems	1,326,577	981,797	730,094	251,703	25.64%
Materials Management					
1261 Purchasing	781,777	578,416	568,696	9,720	1.68%
1262 Materials Management	760,233	562,467	570,745	(8,278)	(1.47%)
Total Materials Management	1,542,010	1,140,883	1,139,441	1,442	0.13%

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
FINANCE AND ADMINISTRATION (CONTINUED)					
Revenue Accounting					
1241 Revenue Accounting	1,240,251	925,508	806,094	119,414	12.90%
Total Revenue Accounting	1,240,251	925,508	806,094	119,414	12.90%
TOTAL FINANCE AND ADMINISTRATION	14,661,412	10,408,050	9,707,622	700,430	6.73%
PROGRAM	VARIANCE COMMENT				
1217 Organizational Development	Budget includes funding for various types of Training and Learning most of which happens at various times throughout the year. Still expect to spend budget before year end.				
1241 Revenue Accounting	Favorable variance the result of salary savings from employee on maternity leave as well as less than anticipated expenditures in legal services and collection agency fees. Legal and collection expenditures are unpredictable in nature and can vary throughout the year.				

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
OTHER AND FISCAL SERVICES					
Accommodation Taxes					
6343 Transfers Accommodation Tax	4,825,278	4,016,570	4,658,857	(642,287)	(15.99%)
Total Accommodation Tax	4,825,278	4,016,570	4,658,857	(642,287)	(15.99%)
Fiscal Services					
8111 Short Term Borrowings	80,000	80,000	4,926	75,074	93.84%
8131 Debenture Debt Charges	37,720,261	29,862,796	26,712,933	3,149,862	10.55%
8191 Other Debt Charges	500,000	495,700	62,572	433,128	87.38%
8211 Allowance for Doubtful Accounts	1,350,000	47,925	45,504	2,420	5.05%
8990 Contributions to Capital Fund	19,257,141	(2,212,780)	(1,999,594)	(213,186)	9.63%
Total Fiscal Services	58,907,402	28,273,641	24,826,341	3,447,299	12.19%
Other Cultural					
7912 Railway Coastal Museum	404,102	287,178	249,358	37,820	13.17%
Total Other Cultural	404,102	287,178	249,358	37,820	13.17%
Other Transportation Services					
3561 Street Lighting	4,719,975	3,134,469	2,939,393	195,076	6.22%
3591 Subsidy to Metrobus	18,765,537	13,811,386	13,810,474	912	0.01%
Total Other Transportation Services	23,485,512	16,945,855	16,749,867	195,988	1.16%
Pensions and Benefits					
1291 Pensions and Emp. Benefits	1,058,870	784,815	868,662	(83,847)	(10.68%)
1292 Public Works Pension	423,502	318,337	354,519	(36,182)	(11.37%)
1293 Executive Pensions	390,464	289,956	279,053	10,903	3.76%
1295 Mandatory Employment Related Costs	2,662,688	1,663,129	(926,005)	2,589,133	155.68%
1297 Sick and Severance Liabilities	1,250,000	937,500	965,902	(28,402)	(3.03%)
Total Pensions and Benefits	5,785,524	3,993,737	1,542,131	2,451,606	61.39%
Rental Housing Projects					
6342 Rental Housing Projects	777,565	533,165	130,232	402,933	75.57%
Total Rental Housing Projects	777,565	533,165	130,232	402,933	75.57%
St. John's Sports and Entertainment					
7445 St. John's Sports and Entertainment	3,403,200		88,397	(88,397)	0.00%
Total St. John's Sports and Entertainment	3,403,200		88,397	(88,397)	0.00%
TOTAL OTHER AND FISCAL SERVICES	97,588,583	54,050,146	48,245,183	5,804,963	10.74%

PROGRAM

VARIANCE COMMENT

7912 Railway Coastal Museum	Budget transfer required to City Buildings				
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CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
PLANNING, ENGINEERING, AND REGULATORY SERVICES					
Engineering					
1314 Surveying	618,070	456,942	455,895	1,047	0.23%
1315 Transportation Engineering	1,960,342	1,411,330	1,321,576	89,754	6.36%
1319 Construction Engineering	844,488	508,612	435,934	72,678	14.29%
1320 Capital Works - Buildings	506,314	375,825	334,874	40,951	10.90%
Total Engineering	3,929,214	2,752,709	2,548,279	204,430	7.43%
Management and Administration, PERS					
1311 Management and Administration, PERS	523,193	388,175	382,359	5,816	1.50%
1316 Administrative Support, PERS	997,412	737,843	724,393	13,450	1.82%
Total Management and Administration, PERS	1,520,605	1,126,018	1,106,752	19,266	1.71%
Planning and Development					
1313 Development Control	1,516,124	1,125,202	1,597,992	(472,791)	(42.02%)
6113 Planning	618,001	462,552	334,458	128,095	27.69%
Total Planning and Development	2,134,125	1,587,754	1,932,450	(344,696)	(21.71%)
Regulatory Services					
2141 Parking Enforcement	2,029,263	1,510,526	1,279,299	231,227	15.31%
2921 Regulatory Services Management and Administration	617,173	451,889	318,650	133,239	29.48%
2922 Building Inspection	1,753,325	1,294,693	1,279,020	15,673	1.21%
2923 Electrical Inspection	561,622	418,585	415,487	3,098	0.74%
2924 Plumbing Inspection	249,770	186,863	185,198	1,665	0.89%
2929 Taxi and By-law Inspections	178,668	134,197	122,807	11,390	8.49%
3521 Parking Meters	1,175,861	290,070	238,671	51,399	17.72%
Total Regulatory Services	6,565,682	4,286,823	3,839,132	447,691	10.44%
TOTAL PLANNING, ENGINEERING, AND REGULATORY SERVICES	14,149,626	9,753,304	9,426,613	326,691	3.35%

PROGRAM	VARIANCE COMMENT
1319 Construction Engineering	The labour overtime has not yet been transferred to the capital budget. The total furniture budget may not be required but some items will still be charged to it.
1313 Development Control	Total expenditures has a significant surplus because of an increase in Development Fees.
2141 Parking Enforcement	Anticipated expenditures have not been met due to lower than expected overtime and ticket processing fees.
3521 Parking Meters	Extensive amount of meter damages resulted in high repair costs and an increase in salary for one PTE.

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
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ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
PUBLIC WORKS					
Public Works Administration					
3011 Administration Public Works	1,035,359	790,232	725,153	65,079	8.24%
Total Public Works Administration	1,035,359	790,232	725,153	65,079	8.24%
City Buildings					
1250 Property Management	2,130,254	1,555,115	1,613,228	(58,113)	(3.74%)
1252 Maintenance of City Hall	872,041	611,753	603,951	7,801	1.28%
1254 Maintenance City Hall Annex	174,440	116,501	110,239	6,262	5.38%
1256 Maintenance Fire Department	362,470	269,377	178,054	91,322	33.90%
1257 Maintenance Railway Coastal Museum	89,226	75,730	11,375	64,355	84.98%
1258 Maintenance of Civic # 245 Freshwater Road	230,366	160,722	149,100	11,622	7.23%
1259 Maintenance Property Assessment Building	48,638	31,664	30,711	953	3.01%
1260 Archives Building	46,876	33,489	25,624	7,865	23.49%
2494 Central Fire Station	186,648	134,832	126,839	7,993	5.93%
2495 Kenmount Rd. Fire Station	50,237	36,253	21,164	15,090	41.62%
2496 Mt. Pearl Fire Station	128,335	43,323	55,423	(12,099)	(27.93%)
2497 Brookfield Rd. Fire Station.	42,049	31,736	32,385	(649)	(2.05%)
2498 Maintenance of East End Storage Facility	5,965	3,378		3,378	100.00%
2499 West End Fire Station	69,132	50,330	51,670	(1,340)	(2.66%)
2501 Kent's Pond Fire Station	59,322	41,681	47,012	(5,331)	(12.79%)
2505 Paradise Fire Station	69,175	50,857	43,524	7,333	14.42%
2932 Animal Control Shelter Mtce.	85,957	55,422	59,650	(4,228)	(7.63%)
3241 Works Depot Maintenance	1,104,709	782,344	889,864	(107,520)	(13.74%)
3242 Maintenance of Asphalt Recycling Facility	9,846	6,307	5,479	828	13.13%
4332 Bldg. Mtce. Robin Hood Bay	325,972	238,844	192,240	46,604	19.51%
6341 Real Estate	16,732	3,910	1,494	2,416	61.79%
6392 Non-Profit Housing Maintenance	655,124	485,955	478,012	7,943	1.63%
6624 Mtce. Gentara Bldg.	304,790	243,092	192,242	50,849	20.92%
6625 Maintenance - Quidi Vidi	25,055	18,694	22,575	(3,881)	(20.76%)
7125 Mtce. of Buckmasters Rec. Centre	84,818	53,056	42,928	10,128	19.09%
7130 Maintenance of H.G.R. Mews Centre	203,448	141,287	149,739	(8,452)	(5.98%)
7131 Aquatic Maintenance - Parks	253,927	204,950	208,031	(3,081)	(1.50%)
7133 Mtce. Rotary Park Chalet	46,596	29,806	23,254	6,553	21.98%
7134 Mtce. Sports Buildings	293,426	232,859	157,215	75,644	32.48%
7136 Mtce. Shea Heights Community Center	60,417	37,505	33,839	3,666	9.78%
7138 Mtce. Kilbride Community Center	44,890	32,385	22,630	9,755	30.12%
7139 Mtce. Southlands Community Center	59,114	42,689	43,784	(1,096)	(2.57%)
7140 Mtce. Paul Reynolds Community Centre	735,046	550,440	488,902	61,538	11.18%
7141 Anna Templeton Center - Mtce.	38,200	27,336	7,911	19,424	71.06%
7142 Mtce. Kenmount Terrace Community Centre	77,470	76,983	35,794	41,189	53.50%
7225 Bowring Park Bldg. Maintenance	73,153	47,219	49,619	(2,400)	(5.08%)
Total City Buildings	9,063,864	6,557,824	6,205,501	352,322	5.37%

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

PUBLIC WORKS (CONTINUED)

PROGRAM	VARIANCE COMMENT
1257 Maintenance Railway Coastal Museum	Positive variance due to timing of invoices. Maintenance completed and invoiced in Q3-4. Budget expected to be on par by end of year.
1260 Archives Building	Positive variance due to timing of invoices. Budget expected to be on par by year end.
2495 Kenmount Rd. Fire Station	Building currently under construction / renovation.
2496 Mt. Pearl Fire Station	Negative variance due to YTD budget distribution for maintenance of buildings, 52524. Budget expected to be on par by year end.
2498 Maintenance of East End Storage Facility	Budget to be deleted. Facility no longer owned by the City.
2501 Kent's Pond Fire Station	Negative variance due to increased costs of maintenance on overhead doors. Budget expected to be on par by year end.
2505 Paradise Fire Station	Positive variance due to timing of invoices. Budget expected to be on par by year end.
3241 Works Depot Maintenance	Budget expected to be on par by year end.
3242 Maintenance of Asphalt Recycling Facility	Positive variance due to timing of invoices. Budget expected to be on par by year end.
4332 Bldg. Mtce. Robin Hood Bay	Positive variance due to timing of invoices. Budget expected to be on par by year end.
6341 Real Estate	Positive variance due to timing of invoices. Budget expected to be on par by year end.
6624 Mtce. Gentara Bldg.	Positive variance due to timing of invoices. Budget expected to be on par by year end.
6625 Maintenance - Quidi Vidi	Negative variance due to cleaning services incorrectly charged in Q1. Budget expected to be on par for year end.
7125 Mtce. of Buckmasters Rec. Centre	Positive variance due to timing of invoices. Budget expected to be on par by year end.
7133 Mtce. Rotary Park Chalet	Positive variance due to timing of invoices. Budget expected to be on par by year end.
7134 Mtce. Sports Buildings	Positive variance due to timing of invoices. Budget expected to be on par by year end.
7138 Mtce. Kilbride Community Center	Positive variance due to timing of invoices. Budget expected to be on par by year end.
7140 Mtce. Paul Reynolds Community Centre	Positive variance due to timing of invoices. Budget expected to be on par by year end.
7141 Anna Templeton Center - Mtce.	Positive variance due to timing of invoices. Maintenance schedule for Q4. Budget expected to be on par by year end.
7142 Mtce. Kenmount Terrace Community Centre	Negative variance due to YTD budget distribution for all line items. Budget expected to be on par, or slightly positive, by year end.

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
PUBLIC WORKS (CONTINUED)					
City Buildings - NPH Rental Units					
6361 Hamilton Ave/Riverhead Towers	547,644	418,055	428,023	(9,968)	(2.38%)
6362 Cuckholds Cove Rd.	114,480	90,419	95,634	(5,215)	(5.77%)
6363 Forest Road Project	223,680	172,442	197,576	(25,135)	(14.58%)
6364 Rawlins Cross Project	199,500	151,876	144,425	7,451	4.91%
6365 Infill '82 Project	95,960	77,366	68,193	9,173	11.86%
6366 Faheys Row Infill	142,302	110,962	144,355	(33,392)	(30.09%)
6367 Alexander Ave/Hamilton St	234,040	184,347	232,348	(48,001)	(26.04%)
6368 Carnell St/Larkin Sq.	244,115	194,972	208,503	(13,531)	(6.94%)
6369 Hamlyn Road	351,576	267,273	256,481	10,792	4.04%
6370 Goodview St/Carters Hill	194,829	153,425	190,311	(36,886)	(24.04%)
6371 Infill 1985 Project	136,784	106,113	95,838	10,275	9.68%
6372 Sebastian Court	271,437	211,060	254,234	(43,174)	(20.46%)
6373 Infill 1987 Project	344,072	263,418	226,158	37,260	14.14%
6374 Infill 1988 Project	293,306	225,823	216,672	9,151	4.05%
6375 Brookfield Road	352,019	273,050	271,128	1,922	0.70%
6376 Infill 1990	220,909	174,390	163,292	11,098	6.36%
6377 Cochrane St.	149,509	111,521	94,624	16,897	15.15%
6378 Cambell Avenue	170,696	121,718	95,603	26,115	21.46%
6379 Infill 1992	239,163	181,373	174,255	7,118	3.92%
6380 Pleasantville Affordable Housing	166,440	121,026	334,930	(213,904)	(176.74%)
6381 Andrew's Place	72,328	53,987	52,228	1,759	3.26%
6382 Convent Square	159,720	119,790	28,803	90,987	75.96%
Total City Buildings - NPH Rental Units	4,924,509	3,784,406	3,973,614	(189,207)	(5.00%)

PROGRAM	VARIANCE COMMENT
6363 Forest Road Project	Unit turnover (52955) incorrectly charged to 52524. Program to be on par by year end.
6365 Infill '82 Project	Positive variance due to timing of invoices. Budget expected to be on par by year end.
6366 Faheys Row Infill	Unit turnover (52955) incorrectly charged to 52524. Program to be on par by year end.
6364 Rawlins Cross Project	Contractual services on par for Q3. Financials to be reviewed by Finance.
6370 Goodview St/Carters Hill	Contractual services on par for Q3. Financials to be reviewed by Finance.
6371 Infill 1985 Project	Positive variance due to timing of invoices. Budget expected to be on par by year end.
6372 Sebastian Court	Contractual service on par for Q3. Financial charges to be investigated by Finance.
6373 Infill 1987 Project	Positive variance due to timing of invoices. Budget expected to be on par by year end.
6377 Cochrane St.	Positive variance due to timing of invoices. Budget expected to be on par by year end.
6378 Cambell Avenue	Positive variance due to timing of invoices. Budget expected to be on par by year end.
6380 Pleasantville Affordable Housing	Positive contractual variance due to timing of invoices. Budget expected to be on par by year end. Financial charges to be investigated by Finance.
6382 Convent Square	High positive variance due to building being new construction and many vacancies.

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
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ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
PUBLIC WORKS (CONTINUED)					
Fleet Services					
3111 Administration - Mechanical Dept.	1,629,479	1,222,321	1,214,523	7,797	0.64%
3121 Vehicle and Equipment Maintenance	9,245,716	6,817,863	6,518,042	299,821	4.40%
3123 Robin Hood Bay Heavy Equipment	688,312	487,486	349,705	137,781	28.26%
3129 Vehicle Fleet Rental	(10,875,147)	(7,395,100)	(6,280,765)	(1,114,335)	15.07%
Total Fleet Services	688,360	1,132,570	1,801,505	(668,935)	(59.06%)
Parks					
7111 Administration - Municipal Parks	961,900	713,931	697,546	16,386	2.30%
7121 Maintenance of Municipal Parks	6,341,305	5,013,225	4,561,413	451,813	9.01%
7123 Maintenance of Sports Facilities	717,748	617,503	488,850	128,652	20.83%
7135 Snow Clearing Steps and R.O.W.	681,902	511,678	473,671	38,007	7.43%
Total Parks	8,702,855	6,856,337	6,221,480	634,857	9.26%
Roads and Traffic					
3211 Admin. - Streets and Parks	1,734,187	1,298,578	1,273,996	24,582	1.89%
3221 Maintenance of Roads and Sidewalks	7,202,280	6,007,989	5,022,605	985,384	16.40%
3231 Snow Clearing	16,588,390	12,082,452	11,626,558	455,894	3.77%
3252 Maintenance of Traffic Signs and Lights	1,868,084	1,730,256	1,423,229	307,027	17.74%
Total Roads & Traffic	27,392,941	21,119,275	19,346,388	1,772,886	8.39%
PROGRAM	VARIANCE COMMENT				
3123 Robin Hood Bay Heavy Equipment	\$86,000 or 18% of the variance for this program is due to fuel and oil estimates. Another \$30,000 variance is due to under spending on parts, which I expect to be back on track by years end.				
3129 Vehicle Fleet Rental	This program variance indicates that not all Divisional charge backs have been completed yet. Not an actual positive variance of budget.				
7123 Maintenance of Sports Facilities	Net positive variance relates to under expenditures in fleet maintenance, unprocessed contractual fall maintenance invoices and savings achieved by reusing sods and topsoil from the Mundy Pond Park proposed construction site.				
3221 Maintenance of Roads and Sidewalks	Significant portion of favourable variance is due to the timing of invoices. The variance is expected to decrease in Q4 as construction invoices are submitted. - An adjustment to the monthly salary allocation will reduce the variance.				
3252 Maintenance of Traffic Signs and Lights	Significant portion of favourable balance resulting from unfilled positions early in the season, partially due to retirement. The favourable balance is expected to decrease as positions were filled late in the season.				

CITY OF ST. JOHN'S
PROGRAM EXPENDITURE SUMMARY
as at September 30, 2019

ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
PUBLIC WORKS (CONTINUED)					
Waste and Recycling					
3262 Street Cleaning by Hand	303,224	213,995	121,550	92,445	43.20%
4321 Garbage Collection	8,192,082	6,241,266	5,217,928	1,023,338	16.40%
4322 Waste Diversion Public Awareness	203,085	162,173	169,713	(7,540)	(4.65%)
4331 Garbage and Litter Disposal	9,170,968	4,762,667	3,889,343	873,324	18.34%
4333 Materials Recovery Facility	1,539,897	992,040	1,119,762	(127,722)	(12.87%)
4334 Residential Drop Off Facility	924,794	618,553	553,094	65,459	10.58%
4335 Eastern Waste Mgmt. Regional Service Board Admin.	3,347,395	2,510,546	2,504,679	5,867	0.23%
Total Waste & Recycling	23,681,445	15,501,240	13,576,069	1,925,171	12.42%
Water and Waste Water					
4111 Admin. - Environmental Services	2,326,920	1,723,068	1,615,453	107,615	6.25%
4120 St. John's Share of the Regional Water System	5,085,487	3,440,749	4,239,870	(799,121)	(23.23%)
4121 Petty Harbour Long Pond Water Treatment Plant	1,205,144	559,683	562,020	(2,337)	(0.42%)
4122 Winsor Lake Treatment Plant	11,407,730	8,335,388	7,098,142	1,237,246	14.84%
4123 Regional Water System	12,914,350	9,139,108	7,632,131	1,506,977	16.49%
4131 Water and Waste Water Distribution	10,537,842	7,305,221	6,401,695	903,526	12.37%
4225 Riverhead Waste Water Treatment Facility	8,494,391	6,310,521	6,195,844	114,677	1.82%
Total Water & Wastewater	51,971,864	36,813,738	33,745,155	3,068,583	8.34%
TOTAL PUBLIC WORKS	127,461,197	92,555,622	85,594,865	6,960,756	7.52%

PROGRAM	VARIANCE COMMENT
3262 Street Cleaning by Hand	Expect a favourable variance by end of year ; Current variance due to timing of invoices.
4321 Garbage Collection	Expect this program to stay within budget by end of year.
4322 Waste Diversion Public Awareness	Primary driver for negative variance was due to overtime incurred during the automated garbage cart delivery and roll out of phase 2. Expect this program to have a very slight negative variance.
4331 Garbage and Litter Disposal	RHB includes six budgets (landfill, RDO, MRF, ERSB, City Buildings and fleet maintenance). Landfill budget is primary revenue generator with some revenues coming from the MRF. Expect that overall site expenses will be close to revenues generated with potential for a slight negative variance.
4333 Materials Recovery Facility	Included in RHB Regional supported through tip fees. Expect negative variance due to lower than expected revenues from market conditions for recycled product.
4334 Residential Drop Off Facility	Part of RHB Regional program supported by tip fees. Expect RDO will come in budget by end of year.
4122 Winsor Lake Treatment Plant	Favourable variance attributed to Financial Charges, energy consumption and timing of invoices for chemicals. It is anticipated that Program Net expenditure will align with Program Net Budget by year end.
4131 Water and Waste Water Distribution	Positive Variance related to construction services that are not completed yet - this work typically occurs in the summer and fall months. Costs are expected to increase in Q4 reducing the overall budget variance.

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PROGRAM EXPENDITURE SUMMARY
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ACCOUNT DESCRIPTION	YEARLY BUDGET	Y.T.D. BUDGET	Y.T.D. ACTUAL	VARIANCE \$ FAVR./(UNFAVR.)	VARIANCE % FAVR./(UNFAVR.)
ST. JOHN'S REGIONAL FIRE DEPARTMENT					
Communication Centre					
2492 Communication Centre	23	2,374	122,297	(119,923)	(5050.89%)
Total Communication Centre	23	2,374	122,297	(119,923)	(5050.89%)
Fire Protection					
2491 Fire Protection	(7,152,366)	(5,719,018)	(5,469,639)	(249,379)	4.36%
Total Fire Protection	(7,152,366)	(5,719,018)	(5,469,639)	(249,379)	4.36%
Goulds Volunteer Fire Dept.					
2493 Goulds Volunteer Fire Dept.	240,196	110,822	104,288	6,534	5.90%
Total Goulds Volunteer Fire Dept.	240,196	110,822	104,288	6,534	5.90%
Mechanical Division					
2504 Mechanical Division	553,474	391,538	399,850	(8,312)	(2.12%)
Total Mechanical Division	553,474	391,538	399,850	(8,312)	(2.12%)
Regional Fire Administration					
2503 Regional Fire Administration	4,554,775	3,675,384	2,159,906	1,515,477	41.23%
2531 Emergency Preparedness	131,114	95,038	85,737	9,301	9.79%
Total Regional Fire Administration	4,685,889	3,770,422	2,245,643	1,524,778	40.44%
St. John's Fire Protection					
2500 St. John's Fire Protection	24,944,513	18,708,385	18,708,386	0	(0.00%)
Total St. John's Fire Protection	24,944,513	18,708,385	18,708,386	0	(0.00%)
Support Services Division					
2502 Support Services Division	795,912	580,571	675,959	(95,388)	(16.43%)
Total Support Services Division	795,912	580,571	675,959	(95,388)	(16.43%)
TOTAL ST. JOHN'S REGIONAL FIRE DEPARTMENT	24,067,641	17,845,094	16,786,784	1,058,311	5.93%
PROGRAM	VARIANCE COMMENT				
2492 Communication Centre	Overtime costs due to replacement of staff for mandatory training and staff leave.				
2503 Regional Fire Administration	Costs for telephones have decreased. No arbitration costs expected for this year. Fitness membership costs will be claimed towards the end of the year				
2502 Support Services Division	New technology implemented requires cellular data package. Educational supplies were purchased for Fire Prevention Week.				
TOTAL EXPENDITURE	304,964,507	205,038,734	190,331,193	14,707,544	7.17%