

DECISION/DIRECTION NOTE

Title: Executive Summary Report on Revenue and Expenditure

Date Prepared: November 20, 2019

Report To: His Worship, The Mayor, & Members of Council

Councilor and Role: Dave Lane, Finance and Administration

Ward: All

Decision/Direction Required: Adoption of the Executive Summary Report on Revenues and Expenditures for the year ended December 31, 2018 and provide direction on the appropriation of the cumulative surplus.

Discussion – Background and Current Status:

The City of St. John's 2018 Executive Summary Report on Revenue and Expenditure is presented and discussed herein. It is important to distinguish between the Executive Summary Report presented in this note and the 2018 Audited Financial Statements that were approved by Council on November 12, 2019. The Audited Financial Statements are prepared using **Accrual** based accounting, whereas the Executive Summary report, while still based on audited information, is presented using **Cash** based accounting.

The primary difference between the two methods of accounting is the timing of when revenues and expenses are recorded. Accrual based accounting applies complex principles around revenue and expense recognition, which are often difficult for financial statement users that are not well versed in these concepts to interpret. Cash based statements are far less complex as they are based on when money is received or paid out. The City's budget is also prepared using cash-based accounting, which allows for direct comparison of budget versus actual results thereby strengthening the commitment to openness and transparency.

It is also worth noting, the budget presented in the Executive Summary Report is the City's adjusted budget. The adjusted budget is based on the original approved budget, adjusted to reflect transfers and changes that occur throughout the year. While these adjustments may increase the gross revenue and expenditure totals, they do not impact the overall bottom line since each expenditure adjustment is offset by a corresponding revenue adjustment, such that the two adjustments balance to \$0. These adjustments are made to prevent skewed expenditure or revenue variances that would materialize if a program budget were to incur expenses that are funded from an external source (i.e. a Federal or Provincial grant, or a reserve). A summary of adjustments that occurred during 2018 is presented in the table below;



	Revenue	Expenditure	Net
2018 Budget - As Approved by Council on December 11, 2017	294,591,088	294,591,088	-
Working Budget Adjustments:			
Transfer from Prior Years' Surplus for Early Pension Payment	5,589,034	5,589,034	-
Accommodation Tax Transfers	2,878,988	2,878,988	-
Federal Homlessness Partnership Program Funding	1,864,591	1,864,591	-
Transfer of Development Fees Collected to Parks and Open Spaces Reserve	1,299,783	1,299,783	-
Miscellaneous Transfers and Departmental Adjustments	(74,240)	(74,240)	-
2018 - Adjusted Budget, December 31, 2018	306,149,244	306,149,244	-

The report for 2018 shows a cash surplus of \$8,511,991. This surplus equates to 2.78% of the City's total gross adjusted budget of \$306,149,244. The major revenue and expenditure variances are summarized below.

Revenue Variances

Overall, revenues exceeded the budget by \$5.11M, or 1.7% of the gross adjusted revenue budget of \$306,149,244.

Within the revenue category, notable variances included;

1. **Commercial Realty:** Favourable variance of \$2.31M (3.3%) due primarily to differences between actual and estimated vacancy allowance claims and anticipated growth in the assessment roll.
2. **Utility Tax:** Unfavourable variance of \$757K (11.1%), due to a decline in what utility companies are deeming to be eligible revenues in the calculation of utility tax owing.
3. **Transportation Services:** Unfavourable variance of \$1.03M (46.9%) due primarily to less than budgeted revenue from parking meter receipts and sales of parking permits and parking meter smart cards.
4. **Tipping fees:** Unfavourable variance of \$1.16M (8.3%) due to lower than expected tipping fees based on waste received at the Robin Hood Bay waste facility.
5. **Construction permits:** Favourable variance of \$592K (14.0%) due to greater than budgeted revenue from building & repair permits.
6. **Rents & Concessions:** Unfavourable variance of \$490K (13.7%) due to less than anticipated Non-Profit Housing rental income.
7. **Investment Interest:** Favourable variance of \$1.03M (317.5%) due to higher than anticipated interest earned on City bank accounts. The City had excess cash on hand for a



period of time due to several capital works projects not advancing as fast as had been anticipated.

8. **Interest on tax arrears:** Favourable variance of \$1.13M (80.8%) due to conservative budget estimates for interest earned on tax arrears.
9. **Other Grants:** Favourable variance of \$485K (22.2%) due primarily to transfers from replacement reserves related to Non-Profit Housing Rental Units. These favourable revenue variances are offset by unfavourable expenditure variances in 6360 – Non-Profit Housing Units.
10. **Transfers from Reserves:** Favourable variance of \$2.26M (19.2%) due to primarily to \$3.02M transfer from the Robin Hood Bay operating reserve to fund the 2018 operating deficit for that facility.

For further detail regarding 2018 revenue variances, including a breakdown by revenue category, please see the Revenue section of attached 2018 Executive Summary Report.

Expenditure Variances

For 2018, actual expenditures were less than budget by \$3.40M or 1.1% of the gross adjusted expenditure budget of \$306,149,244. By expenditure category, notable variances included;

1. **General Government:** Favourable variance of \$1.23M (3.1%) due primarily to salary savings resulting from several temporarily vacant positions as well as savings in various materials and supplies and contractual services budgets.
2. **Protective Services:** Unfavourable variance of \$1.00M (3.1%) due primarily to labor and overtime (\$1.43M), and the one-time purchase of protective equipment (\$510K) in the St. John's Regional Fire Department. These overages were mitigated partially by savings in Parking Enforcement (\$272K) which were primarily due to less tickets being issued and hence less ticket processing costs paid to the provincial government.
3. **Transportation Services:** Favourable variance of \$627K (1.2%) due primarily to savings in maintenance of roads and sidewalks relating to repairs to concrete (\$500K), road gravel (\$43K), guide rails (\$54K), and pre-mixed asphalt (\$103K). Within snow clearing operations personnel services and salt were over budget by \$580K and \$485K respectively, while rental of trucks and lease of heavy equipment were under budget by \$170K and \$70K respectively.
4. **Environmental Health Services:** Favourable variance of \$2.13M (2.9%). Drinking water treatment reported a \$2.65M (6.5%) favourable variance due to lower than anticipated chemical use and electricity consumption. Waste water treatment reported a favourable variance of \$329K (3.9%) due to favourable variances in light & power, repairs to electrical,



engineering consultants, and various chemicals. Sanitary services reported an unfavourable variance of \$847K (3.7%) due to greater than anticipated use of pit run fill at the Robin Hood Bay facility.

5. **Environmental Development Services:** Favourable variance of \$74K (0.5%). Planning reported a favourable variance of \$175K (28.3%) due to less than anticipated expenditures under planning consultants (\$144K), and heritage grants (\$24K). Tourism Marketing Levy Expenditures reported an unfavourable variance of \$372K (8.2%) due to transfers to reserves related to accommodation tax revenue and capital grants to St. John's Sports and Entertainment. These variances are offset by favourable revenue variances in accommodation tax (\$72K) and transfers from reserves (\$300K). Tourism Development reported a favourable variance of \$114K (32.3%) resulting from favourable variances in personnel services (\$21K), professional & special services (\$29K), and grants to other groups (\$47K).
6. **Parks, Recreation & Cultural Services:** Favourable variance of \$247K (1.0%). Maintenance of Municipal Parks reported favourable variances of \$148K in personnel services, most of which are offset in snow clearing and the result of timing of staff transferring between snow clearing and parks maintenance, and \$280K under contractual services. St. John's Sports and Entertainment reported an unfavourable variance of \$747K (28.0%) due to a 2018 operating loss at the Mile One Centre. Railway Coastal Museum reported a \$96K (20.3%) favourable variance due to less than anticipated expenditures related to professional & special services and brochures & souvenirs.
7. **Fiscal Services:** Favourable variance of \$87K (0.3%) due to less than anticipated expenditures under Short-Term Debt Charges and trustee fees related to pension and sinking fund investments.
8. **Transfers to Reserves & Funds:** \$1.38M (6.0%) unfavourable due primarily to a reduction to commercial realty taxes receivable resulting from reassessment of the St. John's International Airport.
9. **Payroll Costs:** Favourable variance of \$508K (6.5%) resulting from less than budgeted expenditures related to employer share of CPP, EI, workers compensation, group insurance and pension costs.
10. **Fleet – Mechanical:** Favourable variance of \$875K (37.5%) due primarily to savings in gasoline (\$142K) and diesel fuel (\$492K).

Further detail regarding 2018 variances, including a breakdown by functional area and program, can be found in the Expenditure section of the attached 2018 Executive Summary Report.



Summary

The net result of the above, as mentioned, is a cash surplus for 2018 of \$8,511,991, which equates to 2.78% of the City's gross adjusted budget. Cumulatively, the City's unallocated surplus is \$13,561,927. It is recommended that the most prudent use of these funds is for the City to use \$5M to pay down a portion of the City's pension debt. Doing so, will reduce future years' special pension payments by approximately \$1,500,000 (net of regional recoveries) over each of the next four years. The balance should be held for unforeseen expenditures, namely emergencies that may arise.

Key Considerations/Implications:

1. Budget/Financial Implications

Information from the 2018 review of revenue and expenditures informs budget development in future years. Where significant variances exist, they are investigated and discussed with the relevant departments, and where necessary, budgets are adjusted in subsequent years.

In addition, using one-time surplus funds to pay down existing debt has the effect of reducing future years debt service costs. Residents and businesses in the City benefit from this approach as budget savings contribute towards minimizing mill rates and water taxes.

2. Partners or Other Stakeholders

All residents and business living and operating within the City of St. John's, as well as neighboring municipalities availing of regional water, waste water, fire protection, and waste management services.

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

5. Engagement and Communications Considerations

6. Human Resource Implications

7. Procurement Implications

8. Information Technology Implications



9. Other Implications

Recommendation:

1. The 2018 Executive Summary Report on Revenues and Expenditures be adopted by Council.
2. Council approve the recommendation to use \$5 million in surplus funds to paydown a portion of the pension debt as outlined in this memo and maintain the remaining balance on hand for unforeseen circumstances.

Prepared by/Signature:

Kris Connors - Manager, Budget & Treasury

Approved by/Date/Signature:

Attachments: 2018 Executive Summary Report on Revenue and Expenditure



City of St. John's
Executive Summary Report on Revenue and Expenditure
For the year ended December 31, 2018

	Annual Budget 2018¹	Actual Cash Basis 2018	Variance Favourable (Unfavourable)	% Variance
Revenue				
Taxation	202,457,347	204,510,849	2,053,502	1.0%
Grants in lieu of taxes	8,800,000	8,775,803	(24,197)	(0.3%)
Sale of goods & services	41,982,079	40,017,638	(1,964,441)	(4.7%)
Other revenue own sources	11,643,694	13,844,001	2,200,307	18.9%
Grants other governments	29,511,156	29,995,975	484,819	1.6%
Other transfers	11,754,967	14,113,979	2,359,012	20.1%
Total Revenue	306,149,244	311,258,246	5,109,002	1.7%
Expenditure				
General government services	39,791,551	38,558,216	1,233,335	3.1%
Protective services	32,632,431	33,634,154	(1,001,723)	(3.1%)
Transportation services	52,970,453	52,343,807	626,646	1.2%
Environmental health services	72,405,649	70,273,863	2,131,786	2.9%
Environmental development services	16,466,571	16,392,221	74,350	0.5%
Parks recreation & cultural services	24,311,410	24,063,955	247,455	1.0%
Fiscal services	34,500,261	34,413,745	86,516	0.3%
Transfers to reserves & other funds	22,897,003	24,274,720	(1,377,717)	(6.0%)
Total Expenditure before transfers	295,975,329	293,954,682	2,020,647	0.7%
Transfers to other departments				
Payroll costs	7,838,616	7,330,960	507,656	6.5%
Fleet - mechanical	2,335,299	1,460,613	874,686	37.5%
Total transfers to other departments	10,173,915	8,791,573	1,382,342	13.6%
Total Expenditure	306,149,244	302,746,255	3,402,989	1.1%
Net Surplus	-	8,511,991		

Note:

1. The adjusted budget is based on the original approved budget, adjusted to reflect transfers and changes that occur throughout the year. While these adjustments may increase the gross revenue and expenditure totals, they do not impact the overall bottom line since each expenditure adjustment is offset by a corresponding revenue adjustment, such that the two adjustments balance to \$0 on the bottom line. These adjustments are made to prevent skewed expenditure or revenue variances that would materialize if a program budget were to incur expenses that are funded from an external source (i.e. a Federal or Provincial grant, or a reserve). A summary of adjustments that occurred during 2018 is presented in the table below;

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Transfer of Development Fees Collected to Parks and Open Spaces Reserve	1,299,783	1,299,783	-
Miscellaneous Transfers and Departmental Adjustments	(74,240)	(74,240)	-
2018 - Adjusted Budget, December 31, 2018	306,149,244	306,149,244	-

City of St. John's
Revenue Report
For the year ended December 31, 2018

	Annual Budget 2018	Actual Cash Basis 2018	Variance Favourable (Unfavourable)	% Variance
Taxation:				
41112 Residential Realty	91,300,000	91,577,665	277,665	0.3%
41118 Commercial Realty	70,600,000	72,908,272	2,308,272	3.3%
41940 Accommodation Tax	3,196,847	3,268,588	71,741	2.2%
41991 Utility Tax	6,800,000	6,042,916	(757,084)	(11.1%)
44410 Water Tax	30,560,500	30,713,408	152,908	0.5%
Taxation: Total	202,457,347	204,510,849	2,053,502	1.0%
Grants In Lieu of Taxes:				
42100 Govt. Of Canada	5,000,000	4,977,085	(22,915)	(0.5%)
42200 Govt. Canada Agencies	950,000	945,958	(4,042)	(0.4%)
42300 Water Tax Grant	2,850,000	2,852,760	2,760	0.1%
Grants In Lieu of Taxes: Total	8,800,000	8,775,803	(24,197)	(0.3%)
Sales of Goods & Services:				
44100 General Government	3,604,992	3,648,617	43,625	1.2%
44300 Transportation	2,197,654	1,166,180	(1,031,474)	(46.9%)
44400 Environmental Health	19,348,149	19,477,226	129,077	0.7%
44435 Tipping Fees	13,891,604	12,732,158	(1,159,446)	(8.3%)
44700 Recreation	2,325,304	2,227,642	(97,662)	(4.2%)
44900 Other General	614,376	765,816	151,440	24.6%
Sales of Goods & Services: Total	41,982,079	40,017,638	(1,964,441)	(4.7%)
Other Revenue Own Sources:				
45120 Business Licenses	144,674	139,536	(5,138)	(3.6%)
45170 Construction Permits	4,230,878	4,822,831	591,953	14.0%
45200 Fines	1,954,150	1,892,691	(61,459)	(3.1%)
45300 Rents & Concessions	3,588,276	3,098,374	(489,902)	(13.7%)
45500 Investment Interest	325,716	1,359,845	1,034,129	317.5%
45600 Interest Tax Arrears	1,400,000	2,530,724	1,130,724	80.8%
Other Revenue Own Sources: Total	11,643,694	13,844,001	2,200,307	18.9%
Grants Other Governments:				
47100 Other Grants	2,180,600	2,665,571	484,971	22.2%
47107 CMHC Mortgage Subsidy	227,061	196,020	(31,041)	(13.7%)
47530 Recovery Debt Charges	20,645,505	20,653,672	8,167	0.0%
47550 Real Program Grants	61,500	67,778	6,278	10.2%
47555 NPH Subsidy	967,343	983,787	16,444	1.7%
47110 Gas Tax Rebate	5,429,147	5,429,147	-	0.0%
Grants Other Governments: Total	29,511,156	29,995,975	484,819	1.6%
Other Transfers:				
49200 Assessments	-	103,440	103,440	N/A
49300 Transfers From Reserves	11,754,967	14,010,539	2,255,572	19.2%
Other Transfers: Total	11,754,967	14,113,979	2,359,012	20.1%
REVENUE: TOTAL	306,149,244	311,258,246	5,109,002	1.7%

City of St. John's
Expenditure Report
For the year ended December 31, 2018

	Annual Budget 2018	Actual Cash Basis 2018	Variance Favourable (Unfavourable)	% Variance
GENERAL GOVERNMENT:				
General Administrative:				
1111 Mayor & Councillors	810,511	858,748	(48,237)	(6.0%)
1115 Civic Events & Receptions	86,620	70,695	15,925	18.4%
1212 Admin. Administrative Services	1,045,589	987,818	57,771	5.5%
1213 Human Resources	1,035,177	995,843	39,334	3.8%
1214 Benefits Administration	266,863	263,051	3,812	1.4%
1215 City Manager's Office	413,270	405,923	7,347	1.8%
1216 Employee Wellness	572,714	593,581	(20,867)	(3.6%)
1217 Organizational Development	307,843	220,510	87,333	28.4%
1218 HR Advisory Services	1,060,292	995,678	64,614	6.1%
1220 Legal Services	1,562,994	1,561,338	1,656	0.1%
1221 Mgmt. & Admin. Finance & Administration	626,708	575,816	50,892	8.1%
1222 Financial Services	1,007,849	885,688	122,161	12.1%
1223 Budgetary Services	368,021	334,892	33,129	9.0%
1225 Performance & Strategy	421,422	414,388	7,034	1.7%
1231 Assessment	2,309,007	2,790,270	(481,263)	(20.8%)
1241 Revenue Accounting	1,230,904	1,134,573	96,331	7.8%
1250 Property Management	2,086,804	2,160,621	(73,817)	(3.5%)
1251 Office Services	518,617	401,727	116,890	22.5%
1252 Maint. City Hall	849,143	837,702	11,441	1.3%
1254 Maint. City Hall Annex	167,383	161,860	5,523	3.3%
1257 Maint. Railway Coastal Museum	14,490	13,797	693	4.8%
1258 Maint. 245 Freshwater Road	224,749	230,006	(5,257)	(2.3%)
1259 Maint. Conway Building	47,663	43,464	4,199	8.8%
1260 Maint. Archives Building	45,554	45,039	515	1.1%
1261 Purchasing	744,499	781,417	(36,918)	(5.0%)
1262 Materials Management	854,206	833,603	20,603	2.4%
1269 Internal Audit	324,073	318,617	5,456	1.7%
1270 Corporate Communications	967,102	850,344	116,758	12.1%
1272 Information Services	5,035,812	4,584,737	451,075	9.0%
1274 Service Center	1,788,698	1,423,330	365,368	20.4%
1318 Land Information Systems	1,307,864	1,135,117	172,747	13.2%
2498 Maint. East End Storage Facility	1,620	-	1,620	100.0%
2531 Emergency Preparedness	130,816	130,383	433	0.3%
General Administrative: Total	28,234,877	27,040,576	1,194,301	4.2%
Pensions & Benefits:				
1290 Pensions & Employee Benefits	1,922,836	1,953,906	(31,070)	(1.6%)
1297 Sick & Severance Liabilities	1,250,000	1,623,676	(373,676)	(29.9%)
Pensions & Benefits: Total	3,172,836	3,577,582	(404,746)	(12.8%)

City of St. John's
Expenditure Report
For the year ended December 31, 2018

	Annual Budget 2018	Actual Cash Basis 2018	Variance Favourable (Unfavourable)	% Variance
Engineering:				
1311 Mgmt. Planning, Engineering	512,997	492,284	20,713	4.0%
1313 Development Control	2,754,359	2,728,877	25,482	0.9%
1314 Surveying	554,272	552,483	1,789	0.3%
1315 Transportation Engineering	1,784,427	1,660,620	123,807	6.9%
1316 Admin. Planning, Engineering & Regulatory Services	984,174	983,120	1,054	0.1%
1319 Construction Engineering	779,615	651,839	127,776	16.4%
1320 Facility Engineering	492,803	458,868	33,935	6.9%
Engineering: Total	7,862,647	7,528,091	334,556	4.3%
Other General Government:				
1931 Risk Management & Insurance	521,191	411,967	109,224	21.0%
Other General Government: Total	521,191	411,967	109,224	21.0%
GENERAL GOVERNMENT: TOTAL	39,791,551	38,558,216	1,233,335	3.1%
PROTECTIVE SERVICES:				
Fire Protection:				
1256 Maint. Fire Department	359,803	307,289	52,514	14.6%
2491 Fire Protection	(9,103,338)	(9,227,286)	123,948	(1.4%)
2492 Communication Center	(94,214)	153,473	(247,687)	262.9%
2493 Goulds Volunteer Fire Department	239,129	227,965	11,164	4.7%
2494 Central Fire Station	182,748	194,019	(11,271)	(6.2%)
2495 Kenmount Road Fire Station	47,043	35,898	11,145	23.7%
2496 Mt. Pearl Fire Station	125,410	46,234	79,176	63.1%
2497 Brookfield Road Fire Station	39,709	46,518	(6,809)	(17.1%)
2499 West End Fire Station	64,039	89,354	(25,315)	(39.5%)
2500 St. John's Fire Protection	26,002,969	27,288,938	(1,285,969)	(4.9%)
2501 Kent's Pond Fire Station	55,823	72,095	(16,272)	(29.1%)
2502 Fire Prevention	771,287	897,911	(126,624)	(16.4%)
2503 Regional Fire Administration	6,590,833	6,461,320	129,513	2.0%
2504 Mechanical Division	526,830	537,053	(10,223)	(1.9%)
2505 Paradise Fire Station	64,082	63,399	683	1.1%
Fire Protection: Total	25,872,153	27,194,180	(1,322,027)	(5.1%)
Protective Inspections:				
2921 Mgmt. Regulatory Services	413,172	421,017	(7,845)	(1.9%)
2922 Building Inspection	1,767,248	1,694,090	73,158	4.1%
2923 Electrical Inspection	570,539	559,495	11,044	1.9%
2924 Plumbing Inspection	252,270	244,754	7,516	3.0%
2929 Taxi & By-law Inspections	173,613	175,274	(1,661)	(1.0%)
Protective Inspections: Total	3,176,842	3,094,630	82,212	2.6%

City of St. John's
Expenditure Report
For the year ended December 31, 2018

	Annual Budget 2018	Actual Cash Basis 2018	Variance Favourable (Unfavourable)	% Variance
Traffic:				
2141 Traffic Enforcement	2,188,589	1,916,747	271,842	12.4%
2142 Crossing Guard Program	101,330	100,796	534	0.5%
Traffic: Total	2,289,919	2,017,543	272,376	11.9%
Humaine Services:				
2931 Humane Services	1,209,315	1,235,383	(26,068)	(2.2%)
2932 Maint. Animal Control Shelter	84,202	92,418	(8,216)	(9.8%)
Humane Services: Total	1,293,517	1,327,801	(34,284)	(2.7%)
PROTECTIVE SERVICES: TOTAL	32,632,431	33,634,154	(1,001,723)	(3.1%)
TRANSPORTATION SERVICES:				
Roads:				
3011 Mgmt. & Admin. Public Works	890,940	965,248	(74,308)	(8.3%)
3211 Mgmt. & Admin. Streets & Parks	1,590,411	1,484,950	105,461	6.6%
3221 Maint. of Roads & Sidewalks	7,173,229	6,194,248	978,981	13.6%
3231 Snow Clearing	15,841,176	16,555,032	(713,856)	(4.5%)
3241 Maint. Public Works Depot	1,100,623	1,244,360	(143,737)	(13.1%)
3242 Maint. Asphalt Recycling Facility	9,260	8,334	926	10.0%
3252 Maint. Traffic Signs & Lights	1,890,033	1,776,074	113,959	6.0%
3262 Street Cleaning By Hand	351,145	234,341	116,804	33.3%
Roads: Total	28,846,817	28,462,587	384,230	1.3%
Other Transportation Services:				
3521 Parking Meters	1,137,879	1,174,448	(36,569)	(3.2%)
3561 Street Lighting	4,582,500	4,298,410	284,090	6.2%
3591 Metrobus & Para-Transit System	18,403,257	18,408,362	(5,105)	(0.0%)
Other Transportation Services: Total	24,123,636	23,881,220	242,416	1.0%
TRANSPORTATION SERVICES: TOTAL	52,970,453	52,343,807	626,646	1.2%
ENVIRONMENTAL HEALTH:				
Water:				
4111 Admin. Environmental Services	2,376,249	2,086,684	289,565	12.2%
4120 City Share of Regional Water System	4,555,659	4,486,338	69,321	1.5%
4121 Petty Harbor Long Pond Water Treatment Facility	1,167,842	1,026,398	141,444	12.1%
4122 Winsor Lake Water Treatment Facility	10,330,845	9,841,108	489,737	4.7%
4123 Regional Water System	12,091,268	11,357,206	734,062	6.1%
4131 Water & Waste Water Distribution	10,514,678	9,588,685	925,993	8.8%
Water: Total	41,036,541	38,386,419	2,650,122	6.5%
Waste Water:				
4225 Riverhead Waste Water Treatment Facility	8,463,419	8,134,886	328,533	3.9%
Waste Water: Total	8,463,419	8,134,886	328,533	3.9%

City of St. John's
Expenditure Report
For the year ended December 31, 2018

	Annual Budget 2018	Actual Cash Basis 2018	Variance Favourable (Unfavourable)	% Variance
Sanitary:				
4321 Garbage Collection	7,291,493	6,818,375	473,118	6.5%
4322 Waste Diversion Public Awareness	203,085	205,341	(2,256)	(1.1%)
4331 Garbage Disposal	9,284,441	10,691,209	(1,406,768)	(15.2%)
4332 Maint. Robin Hood Bay Facility	314,584	292,547	22,037	7.0%
4333 Materials Recovery Facility	1,539,897	1,649,476	(109,579)	(7.1%)
4334 Residential Drop Off Facility	924,794	748,215	176,579	19.1%
4335 Eastern Waste Management	3,347,395	3,347,395	-	0%
Sanitary: Total	22,905,689	23,752,558	(846,869)	(3.7%)
ENVIRONMENTAL HEALTH: TOTAL	72,405,649	70,273,863	2,131,786	2.9%
ENVIRONMENTAL DEVELOPMENT:				
Planning:				
6113 Planning & Development	617,368	442,667	174,701	28.3%
Planning: Total	617,368	442,667	174,701	28.3%
Community Development:				
6211 Admin. Community Services	448,706	431,297	17,409	3.9%
6212 Events & Services	606,815	610,413	(3,598)	(0.6%)
Community Development: Total	1,055,521	1,041,710	13,811	1.3%
Housing & Real Estate:				
6341 Real Estate	16,732	3,122	13,610	81.3%
6342 Rental Housing Projects	299,000	274,175	24,825	8.3%
6343 Tourism Marketing Levy Expenditures	4,526,804	4,898,544	(371,740)	(8.2%)
6360 Non-Profit Housing Units	5,299,731	5,331,517	(31,786)	(0.6%)
6391 Admin. Non-Profit Housing	674,943	671,413	3,530	0.5%
6392 Maint. Non-Profit Housing	635,230	600,475	34,755	5.5%
6395 Homelessness Partnership Funding	1,964,591	1,964,592	(1)	(0.0%)
Housing & Real Estate: Total	13,417,031	13,743,838	(326,807)	(2.4%)
Tourism & Economic Development:				
6612 Tourism Development	353,881	239,520	114,361	32.3%
6613 Visitor's Services	181,343	131,106	50,237	27.7%
6616 Economic Development	513,532	503,803	9,729	1.9%
6624 Maint. Gentara Building	302,840	267,438	35,402	11.7%
6625 Quidi Vidi Visitor's Center	25,055	22,139	2,916	11.6%
Tourism & Economic Development: Total	1,376,651	1,164,006	212,645	15.4%
ENVIRONMENTAL DEVELOPMENT: TOTAL	16,466,571	16,392,221	74,350	0.5%

City of St. John's
Expenditure Report
For the year ended December 31, 2018

	Annual Budget 2018	Actual Cash Basis 2018	Variance Favourable (Unfavourable)	% Variance
PARKS, RECREATION & CULTURAL SERVICES:				
Parks:				
7111 Admin. Parks	944,753	921,791	22,962	2.4%
7121 Maint. Municipal Parks	6,125,874	5,593,906	531,968	8.7%
7123 Maint. Sports Parks & Fields	664,425	701,702	(37,277)	(5.6%)
7125 Maint. Buckmasters Community Center	81,899	64,711	17,188	21.0%
7130 Maint. H.G.R. Mews Center	197,988	190,193	7,795	3.9%
7131 Maint. Aquatic Parks	231,308	286,083	(54,775)	(23.7%)
7133 Maint. Rotary Park Chalet	45,785	40,216	5,569	12.2%
7134 Maint. Sports Buildings	275,885	263,628	12,257	4.4%
7135 Snow Clearing Steps and Right Of Way	669,392	727,177	(57,785)	(8.6%)
7136 Maint. Shea Heights Community Center	59,442	51,755	7,687	12.9%
7138 Maint. Kilbride Community Center	53,817	47,204	6,613	12.3%
7139 Maint. Southlands Community Center	57,164	60,363	(3,199)	(5.6%)
7140 Maint. Paul Reynolds Community Center	710,671	750,286	(39,615)	(5.6%)
7141 Maint. Anna Templeton Center	38,200	10,537	27,663	72.4%
7225 Maint. Bowring Park Buildings	71,398	92,848	(21,450)	(30.0%)
Parks: Total	10,228,001	9,802,400	425,601	4.2%
Recreation:				
7305 Healthy Communities & Inclusion	952,239	955,042	(2,803)	(0.3%)
7311 Community Development	1,012,761	986,729	26,032	2.6%
7321 Family, Children & Youth	953,707	907,561	46,146	4.8%
7322 Bowring Park Pool Operations	118,053	102,064	15,989	13.5%
7324 Admin. Recreation Facilities	1,138,808	1,149,659	(10,851)	(1.0%)
7325 H.G.R. Mews Center Operations	756,761	715,374	41,387	5.5%
7329 H.G.R. Mews Center Aquatics & Fitness Programs	575,039	522,856	52,183	9.1%
7330 Goulds Recreation Association	166,250	166,250	-	0.0%
7333 Seniors Programs & Services	204,620	185,507	19,113	9.3%
7334 Bannerman Park Pool Operations	68,245	59,467	8,778	12.9%
7336 Shea Heights Community Center Operations	259,350	211,847	47,503	18.3%
7337 Southlands Community Center Operations	322,078	320,182	1,896	0.6%
7338 Kilbride Community Center Operations	259,388	255,916	3,472	1.3%
7339 Kenmount Terrace Community Center Operations	14,100	12,776	1,324	9.4%
7340 Paul Reynolds Community Center Operations	875,055	878,726	(3,671)	(0.4%)
7342 Paul Reynolds Community Center Aquatics and Fitness Programs	1,360,977	1,265,687	95,290	7.0%
Recreation: Total	9,037,431	8,695,643	341,788	3.8%

City of St. John's
Expenditure Report
For the year ended December 31, 2018

	Annual Budget 2018	Actual Cash Basis 2018	Variance Favourable (Unfavourable)	% Variance
Cultural:				
7445 St. John's Sports & Entertainment	2,670,000	3,417,185	(747,185)	(28.0%)
7551 Grants & Subsidies	1,343,049	1,293,586	49,463	3.7%
7553 Local Immigration Partnership Strategy	73,469	62,665	10,804	14.7%
7910 Cultural Development	182,812	151,045	31,767	17.4%
7911 Municipal Archives	301,030	262,237	38,793	12.9%
7912 Railway Coastal Museum Operations	475,618	379,194	96,424	20.3%
Cultural: Total	5,045,978	5,565,912	(519,934)	(10.3%)
PARKS, RECREATION & CULTURAL SERVICES: TOTAL	24,311,410	24,063,955	247,455	1.0%
FISCAL SERVICES:				
8111 Short-Term Debt Charges	80,000	5,001	74,999	93.7%
8131 Debenture Debt Charges	34,320,261	34,345,261	(25,000)	(0.1%)
8191 Other Debt Charges	100,000	63,483	36,517	36.5%
FISCAL SERVICES: TOTAL	34,500,261	34,413,745	86,516	0.3%
TRANSFERS TO RESERVES AND OTHER FUNDS:				
8211 Allowance For Doubtful Accounts	1,350,000	2,631,418	(1,281,418)	(94.9%)
8990 Capital Expenditures	21,547,003	21,643,302	(96,299)	(0.4%)
TRANSFERS TO RESERVES AND OTHER FUNDS: TOTAL	22,897,003	24,274,720	(1,377,717)	(6.0%)
EXPENDITURE BEFORE TRANSFERS TO OTHER DEPARTMENTS: TOTAL	295,975,329	293,954,682	2,020,647	0.7%
TRANSFERS TO OTHER DEPARTMENTS:				
Payroll Costs:				
1295 EMPLOYER PAYROLL COSTS	7,838,616	7,330,960	507,656	6.5%
Payroll Costs: Total	7,838,616	7,330,960	507,656	6.5%
Mechanical:				
3111 ADMINISTRATION - MECHANICAL DEPT.	1,554,696	1,461,492	93,204	6.0%
3121 VEHICLE & EQUIPMENT MAINTENANCE	9,160,660	8,389,770	770,890	8.4%
3123 ROBIN HOOD BAY HEAVY EQUIPMENT	685,611	659,678	25,933	3.8%
3129 VEHICLE FLEET RENTAL	(9,065,668)	(9,050,327)	(15,341)	0.2%
Mechanical: Total	2,335,299	1,460,613	874,686	37.5%
TRANSFERS TO OTHER DEPARTMENTS: TOTAL	10,173,915	8,791,573	1,382,342	13.6%
EXPENDITURE: TOTAL	306,149,244	302,746,255	3,402,989	1.1%