

City of St. John's
Executive Summary Report on Revenue and Expenditure
For the year ended December 31, 2023

	ADJUSTED BUDGET	ACUTAL	VARIANCE \$	VARIANCE %
Revenue				
Taxation	222,423,000	225,257,790	2,834,790	1.27%
Grants other governments	32,142,581	31,917,953	(224,628)	(0.70%)
Grants in lieu of taxes	9,419,785	8,938,927	(480,858)	(5.10%)
Sale of goods & services	46,909,886	50,253,331	3,343,446	7.13%
Other revenue own sources	15,803,344	17,742,418	1,939,074	12.27%
Other transfers	12,137,615	6,309,048	(5,828,567)	(48.02%)
Total Revenue	338,836,211	340,419,467	1,583,256	0.47%
Expenditure				
General government services	42,325,734	39,171,245	3,154,489	7.45%
Protective services	34,067,792	33,085,851	981,941	2.88%
Transportation services	66,164,931	66,261,432	(96,501)	(0.15%)
Environmental health services	92,057,498	92,941,196	(883,698)	(0.96%)
Environmental development services	15,456,351	14,794,692	661,659	4.28%
Parks recreation & cultural services	29,561,017	28,333,184	1,227,832	4.15%
Fiscal services	39,851,186	39,799,186	52,000	0.13%
Transfers to reserves & other funds	19,351,704	17,000,177	2,351,527	12.15%
Total Expenditure before transfers	338,836,211	331,386,963	7,449,249	2.20%
Transfers to other departments				
Payroll costs	-	-	-	0.00%
Fleet - mechanical	-	-	-	0.00%
Total transfers to other departments	-	-	-	0.00%
Total Expenditure	338,836,211	331,386,963	7,449,249	2.20%
Net surplus (deficit)	-	9,032,505	9,032,505	

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REVENUE:				
Taxation:				
41112 Residential Realty	98,165,000	98,833,884	668,884	0.68%
41118 Commercial Realty	77,875,000	78,220,804	345,804	0.44%
41940 Accommodation Tax	3,400,000	4,381,927	981,927	28.88%
41991 Utility Tax	6,200,000	6,889,504	689,504	11.12%
44410 Water Tax	36,783,000	36,931,670	148,670	0.40%
Taxation: Total	222,423,000	225,257,790	2,834,790	1.27%
Grants In Lieu of Taxes:				
42100 Govt. Of Canada	5,200,000	4,729,697	(470,303)	(9.04%)
42200 Govt. Canada Agencies	950,000	917,075	(32,925)	(3.47%)
42300 Water Tax Grant	3,269,785	3,292,155	22,369	0.68%
Grants In Lieu of Taxes: Total	9,419,785	8,938,927	(480,858)	(5.10%)
Sales of Goods & Services:				
44100 General Government	4,265,713	4,479,202	213,489	5.00%
44300 Transportation	2,006,000	1,458,931	(547,069)	(27.27%)
44400 Environmental Health	22,785,258	24,302,265	1,517,008	6.66%
44435 Tipping Fees	15,064,000	16,924,716	1,860,716	12.35%
44700 Recreation	2,371,427	2,361,129	(10,298)	(0.43%)
44900 Other General	417,488	727,089	309,601	74.16%
Sales of Goods & Services: Total	46,909,886	50,253,331	3,343,446	7.13%
Other Revenue Own Sources:				
45120 Business Licenses	154,950	169,514	14,564	9.40%
45170 Construction Permits	2,515,701	3,078,156	562,455	22.36%
45200 Fines	2,892,500	2,349,461	(543,039)	(18.77%)
45300 Rents & Concessions	3,668,833	3,727,860	59,026	1.61%
45500 Investment Interest	4,365,492	6,237,882	1,872,391	42.89%
45600 Interest Tax Arrears	2,205,868	2,179,545	(26,324)	(1.19%)
Other Revenue Own Sources: Total	15,803,344	17,742,418	1,939,074	12.27%
Grants Other Governments:				
47100 Other Grants	359,364	454,708	95,344	26.53%
47107 CMHC Mortgage Subsidy	33,429	-	(33,429)	(100.00%)
47530 Recovery Debt Charges	24,672,499	24,915,969	243,470	0.99%
47550 Real Program Grants	57,500	58,331	831	1.45%
47555 NPH Subsidy	1,298,690	767,846	(530,844)	(40.88%)
47110 Gas Tax Rebate	5,721,099	5,721,099	(0)	(0.00%)
Grants Other Governments: Total	32,142,581	31,917,953	(224,628)	(0.70%)
Other Transfers:				
49200 Assessments	-	41,798	41,798	0.00%
49300 Transfers From Reserves	12,137,615	6,267,251	(5,870,365)	(48.37%)
Other Transfers: Total	12,137,615	6,309,048	(5,828,567)	(48.02%)
REVENUE: TOTAL	338,836,211	340,419,467	1,583,256	0.47%

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EXPENDITURE:				
GENERAL GOVERNMENT:				
General Administrative:				
1111 Mayor & Councillors	857,570	851,388	6,182	0.72%
1115 Civic Events & Receptions	76,420	74,843	1,577	2.06%
1212 Admin. Administrative Services	935,200	827,887	107,313	11.47%
1213 Human Resources	1,107,305	932,957	174,348	15.75%
1214 Benefits Administration	257,510	289,323	(31,813)	(12.35%)
1215 City Manager's Office	414,242	413,940	302	0.07%
1216 Employee Wellness	346,818	489,271	(142,452)	(41.07%)
1217 Organizational Development	323,210	279,098	44,112	13.65%
1218 HR Advisory Services	1,295,417	1,285,954	9,463	0.73%
1220 Legal Services	1,879,319	1,743,632	135,687	7.22%
1221 Mgmt. & Admin. Finance & Administration	652,593	688,510	(35,917)	(5.50%)
1222 Financial Services	981,743	908,594	73,150	7.45%
1223 Budgetary Services	539,110	519,011	20,099	3.73%
1225 Performance & Strategy	497,427	423,993	73,434	14.76%
1226 Occupational Health & Safety	478,032	414,605	63,427	13.27%
1231 Assessment	2,283,400	1,938,829	344,571	15.09%
1241 Revenue Accounting	1,134,424	1,022,395	112,030	9.88%
1250 Property Management	2,300,913	2,276,958	23,955	1.04%
1251 Office Services	453,847	414,797	39,049	8.60%
1252 Maint. City Hall	940,799	909,505	31,294	3.33%
1254 Maint. City Hall Annex	183,211	142,511	40,700	22.21%
1257 Maint. Railway Coastal Museum	88,535	50,534	38,001	42.92%
1258 Maint. 245 Freshwater Road	257,571	280,298	(22,728)	(8.82%)
1259 Maint. Conway Building	48,924	36,078	12,846	26.26%
1260 Maint. Archives Building	44,709	55,750	(11,041)	(24.69%)
1261 Purchasing	929,986	839,545	90,440	9.72%
1262 Materials Management	800,752	786,813	13,940	1.74%
1269 Internal Audit	497,773	450,407	47,366	9.52%
1270 Corporate Communications	1,134,165	845,192	288,973	25.48%
1272 Information Services	5,739,545	5,099,913	639,632	11.14%
1274 Service Center	1,553,675	1,172,649	381,026	24.52%
1318 Land Information Systems	1,237,564	1,184,556	53,008	4.28%
General Administrative: Total	30,271,710	27,649,735	2,621,975	8.66%
Pensions & Benefits:				
1290 Pensions & Employee Benefits	2,024,309	2,745,537	(721,228)	(35.63%)
1297 Sick & Severance Liabilities	1,250,000	1,378,974	(128,974)	(10.32%)
Pensions & Benefits: Total	3,274,309	4,124,512	(850,203)	(25.97%)
Engineering:				
1311 Mgmt. Planning, Engineering	532,614	503,438	29,175	5.48%
1313 Development Control	1,852,743	1,587,712	265,030	14.30%
1314 Surveying	587,816	515,394	72,422	12.32%
1315 Transportation Engineering	2,236,267	1,824,188	412,080	18.43%
1316 Admin. Planning, Engineering & Regulatory Services	986,316	948,789	37,527	3.80%
1319 Construction Engineering	961,594	831,307	130,287	13.55%
1320 Facility Engineering	651,051	555,922	95,129	14.61%
Engineering: Total	7,808,400	6,766,751	1,041,649	13.34%

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Other General Government:				
1931 Risk Management & Insurance	971,315	630,013	341,302	35.14%
1995 Municipal General Elections	-	234	(234)	0.00%
Other General Government: Total	971,315	630,247	341,068	35.11%
GENERAL GOVERNMENT: TOTAL	42,325,734	39,171,245	3,154,489	7.45%
PROTECTIVE SERVICES:				
Fire Protection:				
2500 St. John's Fire Protection	26,851,902	26,526,300	325,602	1.21%
Fire Protection: Total	26,851,902	26,526,300	325,602	1.21%
Protective Inspections:				
2921 Mgmt. Regulatory Services	829,981	743,075	86,905	10.47%
2922 Building Inspection	1,857,144	1,572,481	284,664	15.33%
2923 Electrical Inspection	584,200	533,157	51,043	8.74%
2924 Plumbing Inspection	259,287	241,323	17,964	6.93%
2929 Taxi & By-law Inspections	186,035	174,444	11,591	6.23%
Protective Inspections: Total	3,716,647	3,264,479	452,168	12.17%
Traffic:				
2141 Traffic Enforcement	1,874,666	1,751,736	122,930	6.56%
2142 Crossing Guard Program	115,702	111,813	3,889	3.36%
Traffic: Total	1,990,369	1,863,550	126,819	6.37%
Humane Services:				
2931 Humane Services	1,421,323	1,321,284	100,039	7.04%
2932 Maint. Animal Control Shelter	87,552	110,239	(22,687)	(25.91%)
Humane Services: Total	1,508,875	1,431,523	77,352	5.13%
PROTECTIVE SERVICES: TOTAL	34,067,792	33,085,851	981,941	2.88%
TRANSPORTATION SERVICES:				
Roads:				
3011 Mgmt. & Admin. Public Works	1,404,869	1,406,034	(1,164)	(0.08%)
3211 Mgmt. & Admin. Streets & Parks	1,922,722	1,944,391	(21,668)	(1.13%)
3221 Maint. of Roads & Sidewalks	9,585,649	8,687,887	897,762	9.37%
3231 Snow Clearing	21,688,970	22,445,534	(756,565)	(3.49%)
3241 Maint. Public Works Depot	1,409,642	1,564,541	(154,899)	(10.99%)
3242 Maint. Asphalt Recycling Facility	10,018	9,014	1,005	10.03%
3252 Maint. Traffic Signs & Lights	2,055,544	1,757,267	298,276	14.51%
3262 Street Cleaning By Hand	253,425	283,787	(30,362)	(11.98%)
Roads: Total	38,330,840	38,098,454	232,385	0.61%
Other Transportation Services:				
3521 Parking Meters	1,085,476	1,755,291	(669,815)	(61.71%)
3561 Street Lighting	4,683,858	4,347,350	336,509	7.18%
3591 Metrobus & Para-Transit System	22,064,757	22,060,337	4,420	0.02%
Other Transportation Services: Total	27,834,091	28,162,977	(328,886)	(1.18%)
TRANSPORTATION SERVICES: TOTAL	66,164,931	66,261,432	(96,501)	(0.15%)

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ENVIRONMENTAL HEALTH:				
Water:				
4111 Admin. Environmental Services	2,602,210	2,451,278	150,932	5.80%
4120 City Share of Regional Water System	6,084,900	6,217,115	(132,215)	(2.17%)
4121 Petty Harbor Long Pond Water Treatment Facility	1,074,084	1,190,325	(116,241)	(10.82%)
4122 Winsor Lake Water Treatment Facility	13,899,649	13,521,136	378,513	2.72%
4123 Regional Water System	17,289,145	18,063,679	(774,534)	(4.48%)
4131 Water & Waste Water Distribution	11,738,611	10,597,168	1,141,443	9.72%
Water: Total	52,688,599	52,040,701	647,898	1.23%
Waste Water:				
4225 Riverhead Waste Water Treatment Facility	11,102,266	11,251,207	(148,942)	(1.34%)
Waste Water: Total	11,102,266	11,251,207	(148,942)	(1.34%)
Sanitary:				
4321 Garbage Collection	10,693,436	10,130,127	563,308	5.27%
4322 Waste Diversion Public Awareness	272,197	235,139	37,058	13.61%
4330 Robin Hood Bay Facility	17,301,000	19,284,021	(1,983,021)	(11.46%)
Sanitary: Total	28,266,633	29,649,288	(1,382,655)	(4.89%)
ENVIRONMENTAL HEALTH: TOTAL	92,057,498	92,941,196	(883,698)	(0.96%)
ENVIRONMENTAL DEVELOPMENT:				
Planning:				
6113 Planning & Development	630,163	616,197	13,966	2.22%
Planning: Total	630,163	616,197	13,966	2.22%
Community Development:				
6211 Admin. Community Services	683,421	712,498	(29,077)	(4.25%)
6212 Events & Services	831,751	866,078	(34,327)	(4.13%)
Community Development: Total	1,515,172	1,578,576	(63,403)	(4.18%)
Housing & Real Estate:				
6341 Real Estate	18,502	10,817	7,685	41.53%
6342 Rental Housing Projects	299,002	233,628	65,374	21.86%
6343 Tourism Marketing Levy Expenditures	4,573,983	4,557,375	16,608	0.36%
6360 Non-Profit Housing Units	5,501,431	5,178,372	323,059	5.87%
6391 Admin. Non-Profit Housing	686,894	642,429	44,465	6.47%
6392 Maint. Non-Profit Housing	691,372	743,217	(51,845)	(7.50%)
Housing & Real Estate: Total	11,771,184	11,365,839	405,345	3.44%
Tourism & Economic Development:				
6612 Tourism Development	334,510	178,912	155,597	46.52%
6616 Economic Development	874,100	769,667	104,434	11.95%
6624 Maint. Gentara Building	305,864	249,910	55,953	18.29%
6625 Quidi Vidi Visitor's Center	25,359	35,591	(10,233)	(40.35%)
Tourism & Economic Development: Total	1,539,832	1,234,081	305,752	19.86%
ENVIRONMENTAL DEVELOPMENT: TOTAL	15,456,351	14,794,692	661,659	4.28%

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PARKS, RECREATION & CULTURAL SERVICES:				
Parks:				
7111 Admin. Parks	1,116,302	922,393	193,908	17.37%
7121 Maint. Municipal Parks	6,448,038	5,938,778	509,260	7.90%
7123 Maint. Sports Parks & Fields	690,744	949,543	(258,800)	(37.47%)
7125 Maint. Buckmasters Community Center	89,351	89,071	280	0.31%
7130 Maint. H.G.R. Mews Center	209,135	271,963	(62,828)	(30.04%)
7131 Maint. Aquatic Parks	255,050	288,272	(33,222)	(13.03%)
7133 Maint. Rotary Park Chalet	47,416	36,967	10,449	22.04%
7134 Maint. Sports Buildings	301,487	208,980	92,507	30.68%
7135 Snow Clearing Steps and Right Of Way	1,051,963	1,096,439	(44,476)	(4.23%)
7136 Maint. Shea Heights Community Center	61,169	65,336	(4,167)	(6.81%)
7138 Maint. Kilbride Community Center	45,743	41,344	4,398	9.62%
7139 Maint. Southlands Community Center	61,372	58,073	3,299	5.38%
7140 Maint. Paul Reynolds Community Center	769,343	762,311	7,032	0.91%
7141 Maint. Anna Templeton Center	38,200	19,281	18,919	49.53%
7142 Maint. Kenmount Terrace Community Center	74,662	117,360	(42,697)	(57.19%)
7225 Maint. Bowring Park Buildings	75,624	145,900	(70,276)	(92.93%)
Parks: Total	11,335,599	11,012,013	323,586	2.85%
Recreation:				
7305 Healthy Communities & Inclusion	1,032,650	1,051,435	(18,785)	(1.82%)
7311 Community Development	1,160,850	977,199	183,651	15.82%
7321 Family, Children & Youth	966,626	778,544	188,082	19.46%
7322 Bowring Park Pool Operations	122,608	134,056	(11,447)	(9.34%)
7324 Admin. Recreation Facilities	1,091,940	1,067,477	24,463	2.24%
7325 H.G.R. Mews Center Operations	782,114	804,771	(22,658)	(2.90%)
7329 H.G.R. Mews Center Aquatics & Fitness Programs	689,580	541,806	147,774	21.43%
7330 Goulds Recreation Association	166,250	166,250	-	0.00%
7333 Seniors Programs & Services	232,083	298,008	(65,925)	(28.41%)
7334 Bannerman Park Pool Operations	76,835	68,066	8,769	11.41%
7336 Shea Heights Community Center Operations	296,394	290,121	6,273	2.12%
7337 Southlands Community Center Operations	325,282	263,070	62,212	19.13%
7338 Kilbride Community Center Operations	317,603	323,741	(6,138)	(1.93%)
7339 Kenmount Terrace Community Center Operations	326,132	269,592	56,540	17.34%
7340 Paul Reynolds Community Center Operations	839,777	855,096	(15,319)	(1.82%)
7342 Paul Reynolds Community Center Aquatics and Fitness Programs	1,159,063	1,276,942	(117,879)	(10.17%)
7346 Building Safer Communities Fund	95,978	95,978	-	0.00%
Recreation: Total	9,681,764	9,262,152	419,612	4.33%
Cultural:				
7445 St. John's Sports & Entertainment	6,062,784	5,709,205	353,579	5.83%
7551 Grants & Subsidies	1,769,400	1,693,304	76,096	4.30%
7553 Local Immigration Partnership Strategy	54,786	54,786	-	0.00%
7910 Cultural Development	248,016	215,175	32,841	13.24%
7911 Municipal Archives	408,667	386,550	22,117	5.41%
Cultural: Total	8,543,653	8,059,019	484,634	5.67%
PARKS, RECREATION & CULTURAL SERVICES: TOTAL	29,561,017	28,333,184	1,227,832	4.15%

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FISCAL SERVICES & TRANSFERS:				
Fiscal Services:				
8111 Short-Term Debt Charges	25,000	-	25,000	100.00%
8131 Debenture Debt Charges	39,726,186	39,726,186	-	0.00%
8191 Other Debt Charges	100,000	73,000	27,000	27.00%
Fiscal Services: Total	39,851,186	39,799,186	52,000	0.13%
Transfers:				
8211 Allowance For Doubtful Accounts	1,350,000	(1,001,527)	2,351,527	174.19%
8990 Capital Expenditures	18,001,704	18,001,704	-	0.00%
Transfers: Total	19,351,704	17,000,177	2,351,527	12.15%
FISCAL SERVICES & TRANSFERS: TOTAL	59,202,889	56,799,363	2,403,526	4.06%
EXPENDITURE BEFORE TRANSFERS TO OTHER DEPARTMENTS: T	338,836,211	331,386,963	7,449,249	2.20%
TRANSFERS TO OTHER DEPARTMENTS:				
Payroll Costs:				
1295 EMPLOYER PAYROLL COSTS	-	-	-	0.00%
Payroll Costs: Total	-	-	-	0.00%
Mechanical:				
3111 ADMINISTRATION - MECHANICAL DEPT.	1,850,044	1,685,169	164,875	8.91%
3121 VEHICLE & EQUIPMENT MAINTENANCE	12,166,855	11,057,056	1,109,799	9.12%
3129 VEHICLE FLEET RENTAL	(14,016,899)	(12,742,226)	(1,274,674)	9.09%
Mechanical: Total	-	-	-	0.00%
TRANSFERS TO OTHER DEPARTMENTS: TOTAL	-	-	-	0.00%
EXPENDITURE: TOTAL	338,836,211	331,386,963	7,449,249	2.20%