


**Small City,
Big Heart.**

**April 30, 2024 - Financial Results
General and Utility Fund**

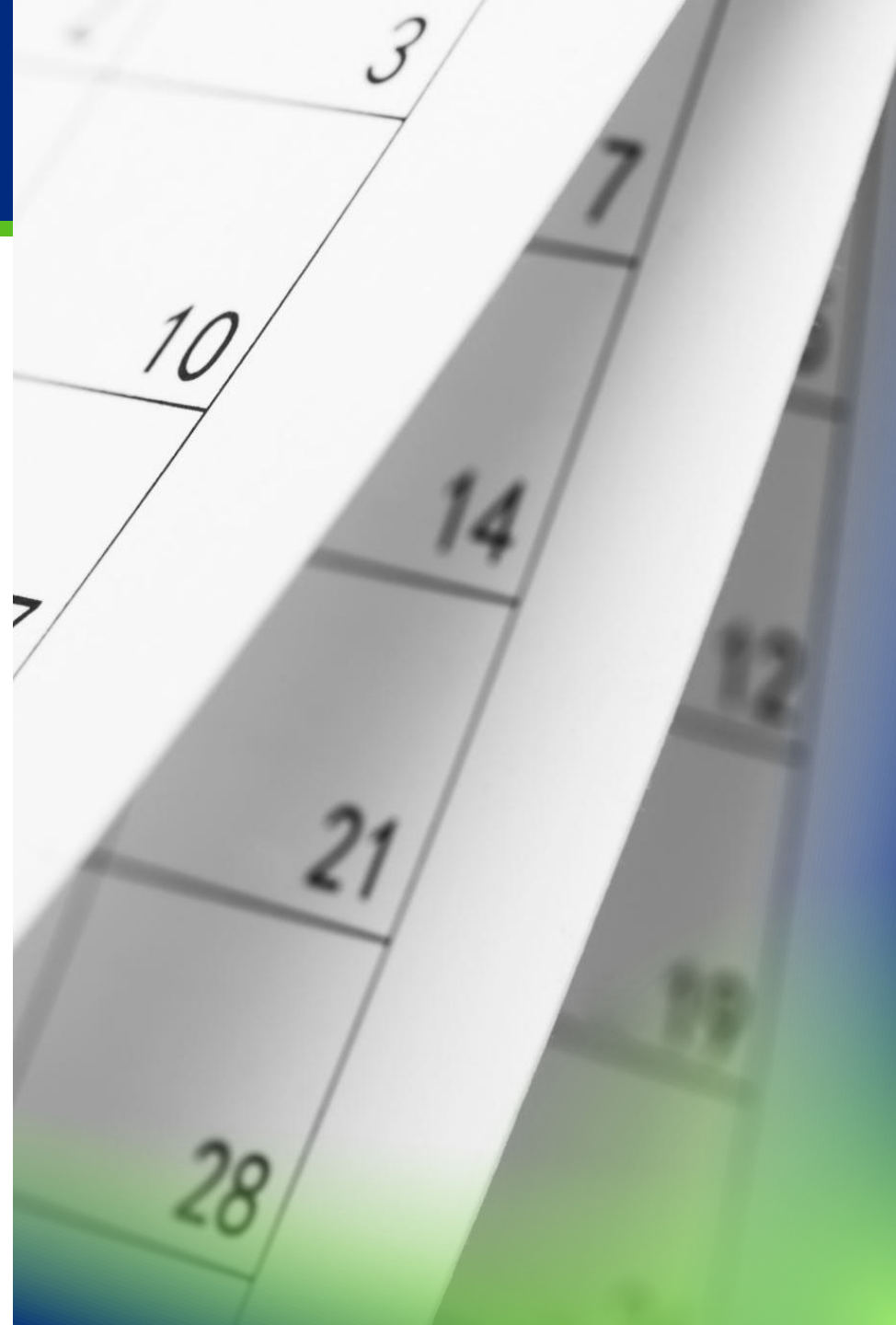
Finance Committee, May 22, 2024





April Year to Date Financial Results General and Utility Fund

- Purpose of presentation is to provide the Finance Committee April year to date financial results for the General Fund and Utility Fund.
- Staff will also provide an update on service enhancements that were approved as part of the 2024 Operating Budgets



General Fund April 2024 Year to Date Financial Results

The City of Saint John 2024 General Fund Operating Budget April 2024



	2024 Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Revenues				
Property Taxes	150,579,477	50,193,165	50,193,159	(6)
Equalization & Unconditional Grant	13,773,579	4,591,193	4,591,193	-
Surplus 2nd Previous Year	2,335,841	778,612	778,612	-
Transfer from Operating Reserves	1,330,000	-	-	-
Growth & Community Services	4,505,063	1,149,453	1,608,487	459,034
Public Works & Transportation Services	6,378,970	2,126,264	2,177,923	51,659
Public Safety Services	1,992,113	560,163	893,158	332,995
Utilities & Infrastructure Services	316,000	115,164	90,565	(24,599)
Strategic Services	4,380,000	1,453,742	2,465,249	1,011,507
Saint John Energy Rebates	1,200,000	-	-	-
Regional Services Commission	1,009,640	336,544	336,544	-
Total Revenues	187,800,682	61,304,300	63,134,890	1,830,590
Expenditures				
Growth & Community Services	19,451,789	6,385,893	5,432,681	953,212
Public Works & Transportation Services	45,457,077	14,783,654	12,115,206	2,668,448
Public Safety Services	62,044,481	20,093,546	17,966,063	2,127,483
Utilities & Infrastructure Services	7,357,463	2,317,571	2,100,919	216,652
Strategic Services	8,610,102	2,564,233	2,218,838	345,395
Corporate Services	8,295,166	2,700,062	2,463,757	236,305
Other Charges	36,584,604	7,724,550	7,171,684	552,866
Total Expenditures	187,800,682	56,569,509	49,469,147	7,100,362
Surplus (Deficit)	-	4,734,791	13,665,743	8,930,952

General Fund April Year to Date Revenue

The City of Saint John 2024 General Fund Operating Budget April 2024



	2024 Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Revenues				
Property Taxes	150,579,477	50,193,165	50,193,159	(6)
Equalization & Unconditional Grant	13,773,579	4,591,193	4,591,193	-
Surplus 2nd Previous Year	2,335,841	778,612	778,612	-
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Total Revenues	187,800,682	61,304,300	63,134,890	1,830,590

General Fund Revenues

April 2024 Year to Date Revenue - \$1,830,590
positive variance year to date

- Growth and Community Services - \$459,034
positive variance largely due building permit
revenue higher than anticipated
- Strategic Services - \$1,011,507 positive
variance largely relates to interest revenue
\$944,461 higher than anticipated



General Fund Year to Date Expenditures Financial Results

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$28,330,446	\$25,925,422	\$2,405,024
Goods and Services	\$28,239,063	\$223,543,725	\$4,695,338
Total	\$56,569,509	\$49,469,147	\$7,100,362

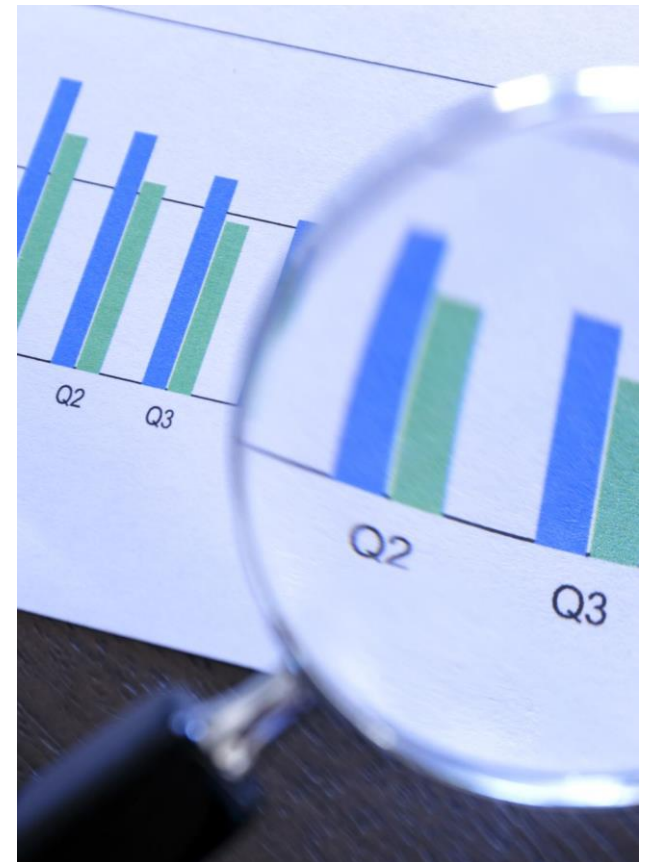
Growth and Community Services

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$1,950,419	\$1,756,452	\$193,967
Goods and Services	\$4,435,474	\$3,676,228	\$759,246
Total	\$6,385,893	\$5,432,681	\$953,212



Growth and Community Services

- April Year to Date Results – \$953,212 positive variance
 - Goods and Services variance largely due to timing differences
 - Service agreements – Carleton Community Centre, YMCA, Neighborhood Development
 - Unspecified Grants
 - Building Incentive Reserves
 - Regional Economic Development Agency – Envision
- 2024 Service Enhancement Update (Items included in 2024 Budget)
 - Recreation User Fee Review – Target Completion for June 2024
 - Bylaw enforcement officers pilot program – All positions filled, and pilot is underway
 - Community Coordination Support – RFP to be issued in May
 - \$50K contribution to Sophia Recovery Centre – Funds have been disbursed and project underway



Public Works and Transportation Services

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$5,713,714	\$5,260,348	\$453,366
Goods and Services	\$9,069,940	\$6,854,858	\$2,215,082
Total	\$14,783,654	\$12,115,206	\$2,668,448

Public Works and Transportation Services

- April Year to Date Results - \$2,668,448 positive variance
- Snow Control Streets and Sidewalks - \$526,527 negative variance
- Street Surfaces - \$2,229,782 positive variance
- Sports field Operations and Maintenance - \$195,721 positive variance
- Offstreet Parking - \$235,277 positive variance to date
- Variance all related to timing. Budgets are allocated equally over 12 months, rather than matching budget allocation to actual expenditures.



Public Works and Transportation Services

Year End projection - \$110,000 positive variance

- Snow Control – expect to be \$540,000 underspent given light winter
- Solid waste - \$65,000 operating savings and one time recycle tote sale with EPR start May 1
- Salaries - \$90,000 projected underspent in part due to vacancies in outside workers and parking enforcement staff
- Vehicle parts – expect \$550,000 overspent due to inflation
- April flooding – expect to be \$125,000 overspent recovering
- Street Surfaces – expect to spend unbudgeted \$200,000 in asphalt overlays
- Stopping train horns - \$145,000 net unbudgeted contribution to Sherbrooke and Sand Cove crossing gates



Public Works and Transportation Services

2024 Service Enhancement Update (Items included in 2024 Budget)

- New casual and reallocation of existing staff to enhance maintenance of Rockwood Park, Harbour Passage, Reversing Falls and other parks
 - Staffing in place in May
- Increase curbside and sightline mowing
 - Staff in place in May, equipment on order
- Enhanced street sweeping for uptown areas and bike lanes
 - Additional sweeper purchased in April, additional operator in place
- Enhanced mowing in unsightly areas in dense neighborhoods and heavily travelled arterials
 - Additional equipment purchased and rented, staffing in place in May
- \$75k in funding to support safety initiatives identified by Traffic Engineer
 - Five streets with traffic calming (speed cushions) and signal crosswalk on Chesley, east side Reversing Falls bridge
- Review of rail traffic regulations to aid in advocacy efforts
 - Staff, funding to contribute to regional effort



Saint John Fire and EMO Services

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$7,484,384	\$6,990,307	\$494,077
Goods and Services	\$961,440	\$883,596	\$77,844
Total	\$8,445,824	\$7,873,903	\$571,921

Saint John Fire and EMO Services



- Salaries and Benefits underbudget by \$494,077 year to date
 - Combination of vacancies and timing around filling positions
- Goods and Services underbudget slightly by \$77,844

Saint John Police Force and Public Safety Communications Center

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$8,624,949	\$7,811,942	\$813,007
Good and Services	\$1,836,109	\$1,116,144	\$719,965
Total	\$10,461,058	\$8,928,086	\$1,532,972



Saint John Police Force and Public Safety Communications Center

April Year to Date Results – \$1,532,972 positive variance

- **Staffing Shortages:** Increased overtime costs due to staffing shortages are offset by lower total salary and wage costs. The root causes of these shortages differ between the Police and the Public Safety Communications Center and efforts are underway to resolve them. It remains challenging to fill soft vacancies within the Police Department.
- **Recruitment Efforts:** Active recruitment is in progress to address staffing gaps, with an emphasis on proceeding cautiously to ensure strategic alignment and cost-effectiveness.
- **Goods and Services:** Favorable variances in this category are primarily due to timing differences. The expectation is that these timing differences will dissolve as the year progresses.

2024 Service Enhancement Update:

- The implementation of new Computer-Aided Dispatch (CAD) and Records Management Systems (RMS) is underway. The impacts of these systems on organizational processes, service levels, and financials are expected to become apparent in the coming months.



Utilities and Infrastructure Services

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$1,256,905	\$1,071,077	\$185,828
Goods and Services	\$1,060,666	\$1,029,842	\$30,824
Total	\$2,317,571	\$2,100,919	\$216,652



Utilities and Infrastructure Services

Utilities and Infrastructure – positive year to date variance of \$216,652

- Wages and Benefits - \$185,828 positive variance
 - Due vacancies and backfilling of positions
- Goods and Services – \$30,824 positive variance
 - Overall minor timing differences across all departments

2024 Service Enhancement Update (Items included in 2024 Budget)

- New position to manage and move forward backlog of capital and maintenance projects and develop 10-year capital plan – Position has been posted for a 2nd time and closes on May 20th

Strategic Services

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$1,423,557	\$1,246,508	\$177,049
Goods and Services	\$1,140,676	\$972,330	\$168,346
Total	\$2,564,233	\$2,218,838	\$345,395



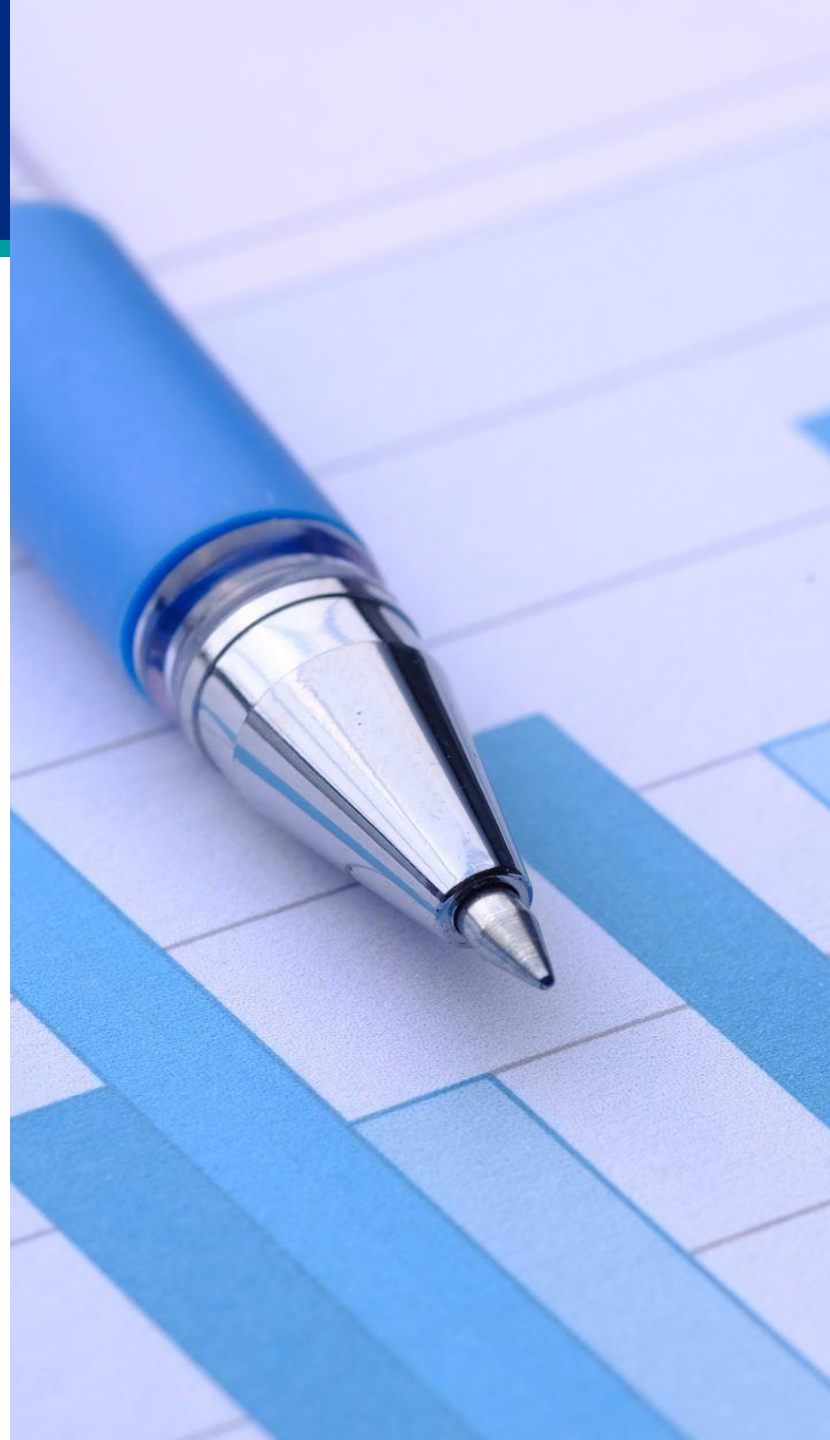
Strategic Services

Strategic Services year to date - \$345,395 positive variance

- Wages and benefits - \$177,049 positive variance is due to vacancies and backfilling positions
- Goods and Services - \$168,346 positive variance largely due to timing difference between budget and incurring expenses

2024 Service Enhancement Update (Items included in 2024 Budget)

- \$16K to improve City Website – work expected to get underway in fall.



Corporate Services

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$1,876,518	\$1,788,788	\$87,730
Goods and Services	\$823,544	\$674,968	\$148,576
Total	\$2,700,062	\$2,463,757	\$236,305



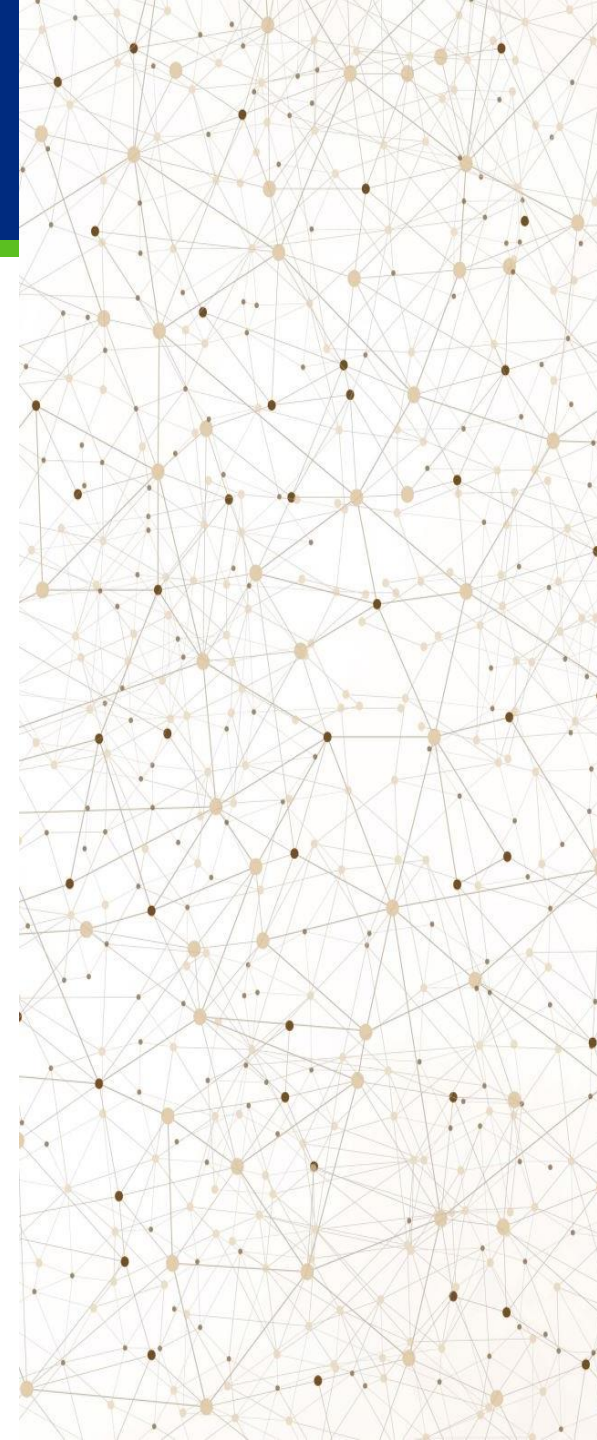
Corporate Services

Corporate Service Year to Date - \$236,305 Positive Variance

- Minor variance in wages due to vacancies.
- Goods and Services - \$148,576 positive variance
- Legal Department overbudget year to date due to various outside legal needed for various initiatives – SJ Energy, Industrial Parks
- Saint John Industrial Parks – underbudget due to timing of getting new entity underway

2024 Service Enhancement Update (Items included in 2024 Budget)

- Building Communication capacity with FTE from Mayors Office – Position has been filled
- Industrial Parks – dedicated management position – Position has been posted
- Legal – dedicated contract management position – Position has been posted
- Council Discretionary Fund – Fund has been established and now being utilized
- Additional FTE, Consultants and Casuals to support Human Resources 10-Year Strategic Plan and refresh of Health and Safety Management System - Positions have been filled and work is underway



Other Charges

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Goods and Services	\$7,724,550	\$7,171,684	\$552,866

- Positive variance is largely due to timing and less pension payment due to vacancies.

Saint John Water April Year to Date Financial Results

Saint John Water 2024 Water & Sewerage Operating Budget April 2024



	2024 Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Revenues				
Flat Rate Accounts	22,250,000	11,125,000	11,080,495	(44,505)
Meter Rate Accounts	15,732,057	2,622,109	2,867,292	245,183
Industrial Raw Water Accounts	7,819,412	1,303,225	1,359,483	56,258
Fire Protection Levy	2,500,000	833,332	833,332	-
Storm Sewer Levy	945,000	315,000	315,000	-
Other Revenues	1,455,581	435,064	717,175	282,111
Previous Year's Surplus	737,371	245,908	245,908	-
Transfer from Reserve	750,000	-	-	-
Total Revenues	52,189,421	16,879,638	17,418,685	539,047
Expenditures				
Drinking Water Service	22,667,655	7,492,709	7,104,723	387,986
Wastewater Service	20,462,531	5,826,023	5,251,107	574,916
Infrastructure Management	837,530	275,835	242,351	33,484
Industrial Water Service	8,221,705	2,134,751	1,476,795	657,956
Administration	-	-	14,748	(14,748)
Total Expenditures	52,189,421	15,729,318	14,089,724	1,639,594
Surplus (Deficit)	-	1,150,320	3,328,961	2,178,641

Saint John Water Revenue

Saint John Water 2024 Water & Sewerage Operating Budget April 2024



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Revenues				
Flat Rate Accounts	22,250,000	11,125,000	11,080,495	(44,505)
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Other Revenues	1,455,581	435,064	717,175	282,111
Previous Year's Surplus	737,371	245,908	245,908	-
Transfer from Reserve	750,000	-	-	
Total Revenues	52,189,421	16,879,638	17,418,685	539,047

Saint John Water Revenue

April Year to Date Revenue -
\$539,047 positive variance

- Meter revenue - \$245,183 positive variance
 - Continue to see higher consumption year over year.
- Industrial revenue - \$56,258 positive variance
 - This only impact industrial uses, not potable ratepayers
- Other revenue - \$282,111 positive variance
 - Interest Revenue – higher due to interest rates, not considered to be reoccurring revenues



Saint John Water Expenditure

Saint John Water 2024 Water & Sewerage Operating Budget April 2024



	2024 Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Expenditures				
Drinking Water Service	22,667,655	7,492,709	7,104,723	387,986
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Administration	-	-	14,748	(14,748)
Total Expenditures	52,189,421	15,729,318	14,089,724	1,639,594
Surplus (Deficit)	-	1,150,320	3,328,961	2,178,641



Saint John Water Expenditures

	April 2024 Operating Budget	April 2024 Operating Results	Year to Date Variance
Wages and Benefits	\$3,258,656	\$3,140,477	\$118,179
Goods and Services	\$12,470,662	\$10,949,248	\$1,521,414
Total	\$15,729,318	\$14,089,725	\$1,639,593



Saint John Water Expenditures

Variance Analysis

April 2024 year to date - \$1,639,593

- Wages and Benefits underbudget due to various vacancies
- Goods and services - \$1,521,414 year to date positive variance
 - Most of the variance related to timing as construction season gets underway.

2024 Service Enhancement - New Safety Manager

- New Safety Manager started in April and orientation is underway.



Conclusion

The organization is reporting on the first three months and there is some positive stories

- Building Permits are exceeding budget year to date estimates, optimistic this will continue to deal with housing shortages
- Interest Revenue will continue to exceed budget if rates remain higher than anticipated throughout the year
- Year to date there have been no major unexpected expenditures and overall, the organization is effectively managing expenditures
- Most of the addition funding for service enhancements is being utilized and plans are progressing





Recommendation

“Recommend the Finance Committee receive and file this presentation and direct any questions to staff”