

City of St. John's
Executive Summary Report on Revenue and Expenditure
For the year ended December 31, 2025

	ADJUSTED BUDGET	ACTUAL	VARIANCE \$	VARIANCE %
Revenue				
Taxation	245,877,368	247,140,358	1,262,990	0.5%
Grants other governments	38,287,961	38,179,238	(108,723)	-0.3%
Grants in lieu of taxes	9,266,963	9,338,652	71,689	0.8%
Sale of goods & services	52,449,333	54,480,983	2,031,650	3.9%
Other revenue own sources	15,189,933	16,199,780	1,009,848	6.6%
Other transfers	17,151,421	16,127,611	(1,023,810)	-6.0%
Total Revenue	378,222,978	381,466,621	3,243,643	0.9%
Expenditure				
General government services	45,412,912	44,501,672	911,240	2.0%
Protective services	38,565,466	39,046,311	(480,845)	-1.2%
Transportation services	73,963,582	72,176,077	1,787,505	2.4%
Environmental health services	95,892,364	94,795,260	1,097,104	1.1%
Environmental development services	19,578,027	19,104,004	474,024	2.4%
Parks recreation & cultural services	32,031,974	32,524,624	(492,650)	-1.5%
Fiscal services	36,146,109	36,097,764	48,345	0.1%
Transfers to reserves & other funds	36,632,543	36,475,666	156,877	0.4%
Total Expenditure before transfers	378,222,978	374,721,379	3,501,599	0.9%
Transfers to other departments				
Payroll costs	-	-	-	0.0%
Fleet - mechanical	-	-	-	0.0%
Total transfers to other departments	-	-	-	0.0%
Total Expenditure	378,222,978	374,721,379	3,501,599	0.9%
Net surplus (deficit)	-	6,745,263	6,745,263	

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REVENUE:				
Taxation:				
41112 Residential Realty	114,300,352	114,250,163	(50,189)	0.0%
41118 Commercial Realty	82,530,716	81,708,784	(821,932)	-1.0%
41940 Accommodation Tax	3,400,000	4,600,118	1,200,118	35.3%
41991 Utility Tax	7,000,000	7,568,387	568,387	8.1%
44410 Water Tax	38,646,300	39,012,907	366,607	0.9%
Taxation: Total	245,877,368	247,140,358	1,262,990	0.5%
Grants In Lieu of Taxes:				
42100 Govt. Of Canada	4,950,000	4,955,519	5,519	0.1%
42200 Govt. Canada Agencies	950,000	953,195	3,195	0.3%
42300 Water Tax Grant	3,366,963	3,429,938	62,975	1.9%
Grants In Lieu of Taxes: Total	9,266,963	9,338,652	71,689	0.8%
Sales of Goods & Services:				
44100 General Government	4,235,713	4,540,805	305,092	7.2%
44300 Transportation	2,132,386	1,812,818	(319,569)	-15.0%
44400 Environmental Health	23,957,708	23,934,107	(23,601)	-0.1%
44435 Tipping Fees	15,687,473	17,478,896	1,791,423	11.4%
44700 Recreation	2,461,933	2,657,830	195,897	8.0%
44900 Other General	3,974,120	4,056,527	82,407	2.1%
Sales of Goods & Services: Total	52,449,333	54,480,983	2,031,650	3.9%
Other Revenue Own Sources:				
45120 Business Licenses	176,950	193,748	16,798	9.5%
45170 Construction Permits	2,881,796	3,360,665	478,869	16.6%
45200 Fines	2,267,500	2,290,893	23,393	1.0%
45300 Rents & Concessions	3,384,534	3,904,340	519,806	15.4%
45500 Investment Interest	4,473,284	3,824,136	(649,148)	-14.5%
45600 Interest Tax Arrears	2,005,868	2,625,998	620,130	30.9%
Other Revenue Own Sources: Total	15,189,933	16,199,780	1,009,848	6.6%
Grants Other Governments:				
47100 Other Grants	4,874,356	4,809,392	(64,964)	-1.3%
47107 CMHC Mortgage Subsidy	7,405	-	(7,405)	-100.0%
47530 Recovery Debt Charges	23,915,156	23,915,156	-	0.0%
47550 Real Program Grants	57,500	95,947	38,447	66.9%
47555 NPH Subsidy	972,963	898,162	(74,801)	-7.7%
47110 Gas Tax Rebate	8,460,582	8,460,582	-	0.0%
Grants Other Governments: Total	38,287,961	38,179,238	(108,723)	-0.3%
Other Transfers:				
49200 Assessments	-	46,311	46,311	100.0%
49300 Transfers From Reserves	17,151,421	16,081,299	(1,070,121)	-6.2%
Other Transfers: Total	17,151,421	16,127,611	(1,023,810)	-6.0%
REVENUE: TOTAL	378,222,978	381,466,621	3,243,643	0.9%

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EXPENDITURE:				
GENERAL GOVERNMENT:				
General Administrative:				
1111 Mayor & Councillors	885,966	846,753	39,212	4.4%
1115 Civic Events & Receptions	103,420	70,179	33,241	32.1%
1212 Admin. Administrative Services	803,046	768,358	34,687	4.3%
1213 Human Resources	1,166,072	1,065,418	100,654	8.6%
1214 Benefits Administration	309,258	328,433	(19,175)	-6.2%
1215 City Manager's Office	432,214	476,958	(44,743)	-10.4%
1216 Employee Wellness	419,377	602,572	(183,196)	-43.7%
1217 Organizational Development	324,315	236,459	87,856	27.1%
1218 HR Advisory Services	1,381,815	1,138,551	243,264	17.6%
1220 Legal Services	2,215,536	2,579,072	(363,536)	-16.4%
1221 Mgmt. & Admin. Finance & Administration	665,364	616,414	48,950	7.4%
1222 Financial Services	1,015,454	978,846	36,608	3.6%
1223 Budgetary Services	571,115	565,871	5,243	0.9%
1225 Performance & Strategy	470,753	461,830	8,923	1.9%
1226 Occupational Health & Safety	664,529	615,854	48,675	7.3%
1231 Assessment	2,324,552	2,139,904	184,648	7.9%
1241 Revenue Accounting	1,181,645	1,158,997	22,648	1.9%
1250 Property Management	2,216,771	2,258,762	(41,991)	-1.9%
1251 Office Services	455,797	504,927	(49,130)	-10.8%
1252 Maint. City Hall	1,064,304	1,087,865	(23,561)	-2.2%
1254 Maint. City Hall Annex	183,250	142,320	40,930	22.3%
1257 Maint. Railway Coastal Museum	88,535	63,047	25,488	28.8%
1258 Maint. 245 Freshwater Road	274,916	276,596	(1,680)	-0.6%
1259 Maint. Conway Building	52,584	40,868	11,717	22.3%
1260 Maint. Archives Building	44,709	49,190	(4,481)	-10.0%
1261 Purchasing	961,025	865,919	95,107	9.9%
1262 Materials Management	849,836	818,822	31,014	3.6%
1269 Internal Audit	534,988	361,503	173,485	32.4%
1270 Corporate Communications	1,086,173	987,103	99,070	9.1%
1272 Information Services	6,697,391	5,713,508	983,883	14.7%
1274 Service Center	1,496,690	1,359,946	136,744	9.1%
1318 Land Information Systems	1,289,349	1,246,553	42,797	3.3%
General Administrative: Total	32,230,749	30,427,398	1,803,351	5.6%
Pensions & Benefits:				
1290 Pensions & Employee Benefits	2,855,109	2,908,711	(53,603)	-1.9%
1297 Sick & Severance Liabilities	1,250,000	2,230,392	(980,392)	-78.4%
Pensions & Benefits: Total	4,105,109	5,139,104	(1,033,995)	-25.2%

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Engineering:				
1311 Mgmt. Planning, Engineering	563,270	543,390	19,880	3.5%
1313 Development Control	1,630,801	1,668,482	(37,681)	-2.3%
1314 Surveying	643,894	574,674	69,220	10.8%
1315 Transportation Engineering	2,151,211	1,914,369	236,842	11.0%
1316 Admin. Planning, Engineering & Regulatory Services	1,018,719	1,044,867	(26,148)	-2.6%
1319 Construction Engineering	1,035,237	1,158,038	(122,801)	-11.9%
1320 Facility Engineering	701,029	817,361	(116,332)	-16.6%
Engineering: Total	7,744,160	7,721,181	22,979	0.3%
Other General Government:				
1931 Risk Management & Insurance	982,894	745,584	237,310	24.1%
1995 Municipal General Elections	350,000	468,405	(118,405)	-33.8%
Other General Government: Total	1,332,894	1,213,989	118,905	8.9%
GENERAL GOVERNMENT: TOTAL	45,412,912	44,501,672	911,240	2.0%
PROTECTIVE SERVICES:				
Fire Protection:				
2500 St. John's Fire Protection	31,201,254	31,760,606	(559,352)	-1.8%
Fire Protection: Total	31,201,254	31,760,606	(559,352)	-1.8%
Protective Inspections:				
2921 Mgmt. Regulatory Services	884,981	779,451	105,530	11.9%
2922 Building Inspection	1,734,080	1,789,921	(55,841)	-3.2%
2923 Electrical Inspection	648,035	631,017	17,018	2.6%
2924 Plumbing Inspection	214,320	212,076	2,244	1.0%
2929 Taxi & By-law Inspections	188,721	168,997	19,725	10.5%
Protective Inspections: Total	3,670,137	3,581,462	88,675	2.4%
Traffic:				
2141 Traffic Enforcement	2,011,070	2,083,244	(72,174)	-3.6%
2142 Crossing Guard Program	121,584	113,306	8,278	6.8%
Traffic: Total	2,132,654	2,196,550	(63,896)	-3.0%
Humane Services:				
2931 Humane Services	1,455,357	1,398,049	57,308	3.9%
2932 Maint. Animal Control Shelter	106,063	109,644	(3,581)	-3.4%
Humane Services: Total	1,561,420	1,507,693	53,727	3.4%
PROTECTIVE SERVICES: TOTAL	38,565,466	39,046,311	(480,845)	-1.2%

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TRANSPORTATION SERVICES:				
Roads:				
3011 Mgmt. & Admin. Public Works	1,448,173	1,284,637	163,536	11.3%
3012 Sustainability Initiatives	200,000	200,000	-	0.0%
3211 Mgmt. & Admin. Streets & Parks	1,987,161	2,073,634	(86,473)	-4.4%
3221 Maint. of Roads & Sidewalks	12,474,642	11,877,011	597,630	4.8%
3231 Snow Clearing	26,367,811	25,426,145	941,666	3.6%
3241 Maint. Public Works Depot	1,472,866	1,564,524	(91,658)	-6.2%
3242 Maint. Asphalt Recycling Facility	10,018	7,441	2,577	25.7%
3252 Maint. Traffic Signs & Lights	2,211,362	1,950,386	260,975	11.8%
3262 Street Cleaning By Hand	284,425	290,952	(6,527)	-2.3%
Roads: Total	46,456,458	44,674,730	1,781,728	3.8%
Other Transportation Services:				
3521 Parking Meters	1,596,179	1,803,153	(206,975)	-13.0%
3561 Street Lighting	4,683,858	4,471,106	212,752	4.5%
3591 Metrobus & Para-Transit System	21,227,087	21,227,087	-	0.0%
Other Transportation Services: Total	27,507,124	27,501,347	5,777	0.0%
	-	-	-	0.0%
TRANSPORTATION SERVICES: TOTAL	73,963,582	72,176,077	1,787,505	2.4%
ENVIRONMENTAL HEALTH:				
Water:				
4111 Admin. Environmental Services	2,605,579	2,691,696	(86,117)	-3.3%
4120 City Share of Regional Water System	6,357,630	5,229,922	1,127,708	17.7%
4121 Petty Harbor Long Pond Water Treatment Facility	1,074,472	1,116,609	(42,137)	-3.9%
4122 Winsor Lake Water Treatment Facility	13,928,812	13,599,464	329,348	2.4%
4123 Regional Water System	15,990,099	15,565,418	424,680	2.7%
4131 Water & Waste Water Distribution	12,421,922	12,288,429	133,493	1.1%
Water: Total	52,378,514	50,491,537	1,886,976	3.6%
Waste Water:				
4225 Riverhead Waste Water Treatment Facility	11,593,107	11,644,100	(50,993)	-0.4%
Waste Water: Total	11,593,107	11,644,100	(50,993)	-0.4%
Sanitary:				
4321 Garbage Collection	12,429,261	12,355,859	73,402	0.6%
4322 Waste Diversion Public Awareness	279,042	314,036	(34,994)	-12.5%
4330 Robin Hood Bay Facility	19,212,439	19,989,727	(777,287)	-4.0%
Sanitary: Total	31,920,743	32,659,622	(738,880)	-2.3%
ENVIRONMENTAL HEALTH: TOTAL	95,892,364	94,795,260	1,097,104	1.1%

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ENVIRONMENTAL DEVELOPMENT:				
Planning:				
6113 Planning & Development	1,012,419	828,741	183,678	18.1%
Planning: Total	1,012,419	828,741	183,678	18.1%
Community Development:				
6211 Admin. Community Services	543,093	706,718	(163,625)	-30.1%
6212 Events & Services	1,025,530	974,962	50,568	4.9%
Community Development: Total	1,568,623	1,681,680	(113,057)	-7.2%
Housing & Real Estate:				
6341 Real Estate	18,502	7,445	11,057	59.8%
6342 Rental Housing Projects	299,000	177,180	121,820	40.7%
6343 Tourism Marketing Levy Expenditures	5,023,983	4,999,443	24,540	0.5%
6360 Non-Profit Housing Units	5,574,986	5,323,983	251,003	4.5%
6391 Admin. Non-Profit Housing	719,835	752,787	(32,952)	-4.6%
6392 Maint. Non-Profit Housing	709,858	989,448	(279,589)	-39.4%
6408 Housing Accelerator Fund	2,807,600	2,807,600	-	0.0%
Housing & Real Estate: Total	15,153,765	15,057,885	95,879	0.6%
Tourism & Economic Development:				
6612 Tourism Development	338,890	210,208	128,683	38.0%
6616 Economic Development	449,724	297,427	152,297	33.9%
6624 Maint. Gentara Building	321,548	292,870	28,678	8.9%
6625 Quidi Vidi Visitor's Center	30,059	32,491	(2,432)	-8.1%
6626 Advantage St. John's	703,000	702,701	299	0.0%
Tourism & Economic Development: Total	1,843,221	1,535,697	307,524	16.7%
ENVIRONMENTAL DEVELOPMENT: TOTAL	19,578,027	19,104,004	474,024	2.4%

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PARKS, RECREATION & CULTURAL SERVICES:				
Parks:				
7111 Admin. Parks	1,007,829	1,046,408	(38,579)	-3.8%
7121 Maint. Municipal Parks	6,920,914	7,072,676	(151,762)	-2.2%
7123 Maint. Sports Parks & Fields	921,561	1,338,073	(416,512)	-45.2%
7125 Maint. Buckmasters Community Center	109,976	73,418	36,558	33.2%
7130 Maint. H.G.R. Mews Center	676,023	473,464	202,559	30.0%
7131 Maint. Aquatic Parks	323,064	460,640	(137,576)	-42.6%
7133 Maint. Rotary Park Chalet	47,416	38,794	8,622	18.2%
7134 Maint. Sports Buildings	301,607	208,684	92,923	30.8%
7135 Snow Clearing Steps and Right Of Way	1,075,390	1,213,916	(138,526)	-12.9%
7136 Maint. Shea Heights Community Center	61,169	58,882	2,286	3.7%
7138 Maint. Kilbride Community Center	45,743	46,997	(1,254)	-2.7%
7139 Maint. Southlands Community Center	61,372	59,518	1,854	3.0%
7140 Maint. Paul Reynolds Community Center	776,152	860,934	(84,782)	-10.9%
7141 Maint. Anna Templeton Center	38,200	20,917	17,283	45.2%
7142 Maint. Kenmount Terrace Community Center	74,662	147,214	(72,552)	-97.2%
7225 Maint. Bowring Park Buildings	105,499	149,103	(43,604)	-41.3%
Parks: Total	12,546,577	13,269,638	(723,061)	-5.8%
Recreation:				
7305 Healthy Communities & Inclusion	1,155,331	1,107,863	47,468	4.1%
7311 Community Development	1,192,092	1,101,880	90,213	7.6%
7321 Family, Children & Youth	960,006	850,213	109,793	11.4%
7322 Bowring Park Pool Operations	127,940	143,051	(15,111)	-11.8%
7324 Admin. Recreation Facilities	1,145,734	1,288,745	(143,011)	-12.5%
7325 H.G.R. Mews Center Operations	1,168,543	1,058,450	110,093	9.4%
7329 H.G.R. Mews Center Aquatics & Fitness Programs	880,336	553,108	327,228	37.2%
7330 Goulds Recreation Association	191,250	191,250	-	0.0%
7333 Seniors Programs & Services	244,293	322,522	(78,229)	-32.0%
7334 Bannerman Park Pool Operations	80,274	68,362	11,912	14.8%
7336 Shea Heights Community Center Operations	299,829	274,733	25,096	8.4%
7337 Southlands Community Center Operations	329,028	327,492	1,535	0.5%
7338 Kilbride Community Center Operations	345,372	382,185	(36,813)	-10.7%
7339 Kenmount Terrace Community Center Operations	329,378	316,026	13,352	4.1%
7340 Paul Reynolds Community Center Operations	860,239	980,466	(120,227)	-14.0%
7342 Paul Reynolds Community Center Aquatics and Fitness Programs	1,190,222	1,428,779	(238,556)	-20.0%
7346 Building Safer Communities Fund	727,248	727,248	-	0.0%
Recreation: Total	11,227,115	11,122,373	104,742	0.9%

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Cultural:				
7445 St. John's Sports & Entertainment	5,912,759	5,912,759	-	0.0%
7551 Grants & Subsidies	1,646,900	1,514,025	132,875	8.1%
7553 Local Immigration Partnreship Strategy	83,922	83,922	-	0.0%
7910 Cultural Development	209,440	227,491	(18,051)	-8.6%
7911 Municipal Archives	405,261	394,416	10,845	2.7%
Cultural: Total	8,258,282	8,132,613	125,669	1.5%
PARKS, RECREATION & CULTURAL SERVICES: TOTAL	32,031,974	32,524,624	(492,650)	-1.5%
FISCAL SERVICES & TRANSFERS:				
Fiscal Services:				
8111 Short-Term Debt Charges	25,000	-	25,000	100.0%
8131 Debenture Debt Charges	36,021,109	36,021,109	-	0.0%
8191 Other Debt Charges	100,000	76,655	23,345	23.3%
Fiscal Services: Total	36,146,109	36,097,764	48,345	0.1%
Transfers:				
8211 Allowance For Doubtful Accounts	1,050,000	870,639	179,361	17.1%
8990 Capital Expenditures	35,582,543	35,605,027	(22,484)	-0.1%
Transfers: Total	36,632,543	36,475,666	156,877	0.4%
FISCAL SERVICES & TRANSFERS: TOTAL	72,778,652	72,573,431	205,221	0.3%
	-	-	-	0.0%
EXPENDITURE BEFORE TRANSFERS TO OTHER DEPARTMENTS: TOTAL	378,222,978	374,721,379	3,501,599	0.9%
TRANSFERS TO OTHER DEPARTMENTS:				
Payroll Costs:				
1295 EMPLOYER PAYROLL COSTS	-	-	-	0.0%
Payroll Costs: Total	-	-	-	0.0%
Mechanical:				
3111 ADMINISTRATION - MECHANICAL DEPT.	1,848,964	2,077,232	(228,268)	-12.3%
3121 VEHICLE & EQUIPMENT MAINTENANCE	11,782,455	11,189,786	592,668	5.0%
3129 VEHICLE FLEET RENTAL	(13,631,419)	(13,267,018)	(364,401)	2.7%
Mechanical: Total	-	-	-	0.0%
TRANSFERS TO OTHER DEPARTMENTS: TOTAL	-	-	-	0.0%
	-	-	-	0.0%
EXPENDITURE: TOTAL	378,222,978	374,721,379	3,501,599	0.9%