



Attachment #2

Quarterly Department Operating Memos

Table of Content

Community Services.....	Page 1
Corporate Services.....	Page 3
Energy and Climate Action	
BridgeNet.....	Page 4
Climate Action.....	Page 5
Electrical Services.....	Page 7
Electrical Utility.....	Page 8
Engineering	
General Fund.....	Page 10
Sewer Utility.....	Page 13
Solid Waste Utility.....	Page 15
Water Utility.....	Page 16
Financial Services.....	Page 17
Fire and Rescue Services.....	Page 18
General Government.....	Page 20
Human Resources and Information Technology.....	Page 21
Library.....	Page 23
Parks and Recreation.....	Page 25
Planning and Development.....	Page 27
Police.....	Page 30

Q1 Operating Memo – Community Services

Community Services as at March 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual	Annual	Budget	Enhancement
				Budget	Forecast	vs Forecast	
100 Revenue							
200 Sale of Services	(17,049)	(53,103)	36,054	(71,030)	(108,102)	37,072	(10,000)
250 Grants from Other Governments	(11,280)	(24,200)	12,920	(47,000)	(64,000)	17,000	-
300 Other Revenue	(1,181,150)	(926,364)	(254,786)	(4,849,327)	(4,780,145)	(69,182)	(345,000)
350 Contribution Revenue	(2,409)	(100)	(2,309)	(10,030)	(9,430)	(600)	-
Total 100 Revenue	(1,211,888)	(1,003,767)	(208,121)	(4,977,387)	(4,961,677)	(15,710)	(355,000)
200 Expenses							
400 Salaries/Benefits/Training	1,363,888	1,235,650	128,238	5,602,154	5,491,226	110,928	594,237
450 Contracted Services	215,479	112,621	102,858	893,396	917,317	(23,921)	131,303
500 Supplies and Materials	119,323	46,747	72,576	495,889	493,358	2,531	98,550
600 Cost of Sales	340,706	295,316	45,390	1,418,762	1,404,799	13,963	23,300
650 Grants	244,608	476,039	(231,431)	978,450	984,189	(5,739)	-
725 Amortization	590,751	590,751	0	2,363,000	2,363,000	0	-
Total 200 Expenses	2,874,755	2,757,124	117,631	11,751,651	11,653,889	97,762	847,390
Total Community Services	1,662,867	1,753,357	(90,490)	6,774,264	6,692,212	82,052	492,390

As at March 31, 2024 Budget vs Actual to Date

\$1.21M Revenue budget split is \$0.61M or 50% **Anvil Conference Centre & Administration**, \$0.43M or 35% **Economic Development**, \$0.08M or 7% **Community Partnerships**, \$0.08M or 7% **Anvil Centre Theatre & Arts Services** and \$0.01M or 1% **Museum & Heritage Services**. Q1 is indicating a \$0.21M deficit. Negative variance is primarily due to seasonality of Anvil Conference Centre Room Booking revenues offset by uptick in Arts programming registrations, with participation now exceeding pre-pandemic levels.

\$2.87M Expense budget split is \$1.31M or 46% **Anvil Conference Centre & Administration**, \$0.40M or 14% **Community Partnerships**, \$0.30M or 10% **Anvil Centre Theatre & Arts Services**, \$0.24M or 8% **Museum & Heritage Services**, \$0.19M or 7% **Communications**, \$0.17M or 6% **Economic Development**, \$0.16M or 6% **Art + Technology** and \$0.10M or 3% **Public Engagement**. Q1 is indicating a of \$0.12M surplus. Positive variance is a combination of three position vacancies along with seasonality/spend timing of Contracted Services, Supplies & Materials and Cost of Sales which are offset by awarding of City Grants in Aid. Recruitment is underway for vacancies as supplemented by auxiliary employee backfill.

2024 Service Enhancements

Description	Amount	Status
Incremental Revenue – Arts Services	\$ (10 K)	Revenue on track with budget
Incremental Revenue – Anvil Conference Centre	(345 K)	Staff are monitoring spend
Contract Facilitator for Community Advisory Assembly	80 K	Project underway, expense on track with budget
Business Growth Coordinator	48 K	Position has been filled
Aux Salary - Clerk 3	36 K	Staff are monitoring spend
Public Engagement Coordinator	46 K	Position has been filled
Communications Coordinator	82 K	Position has been filled
Corporate Rebranding	40 K	Project underway, expense on track with budget
Recreation Supervisor & Park Activators	111 K	Positions have been filled
Heritage Supervisor	54 K	Recruitment planned for Q3 2024

Q1 Operating Memo – Community Services

Core Service Agreement – Anvil Theatre Operations	14 K	Staff are monitoring spend
Director of Community Services	226K	Currently filled by Acting, Director of Community Services, recruitment planned for Q3 2024
Arts Supplies	10 K	Staff are monitoring spend
Conference Booking System	80 K	Project underway, staff are monitoring expenses
Public Engagement for Community Feedback – Anvil Centre	20 K	Project underway, staff are monitoring expenses
Total	\$ 492 K	

2024 Annual Forecast Budget vs Actual

\$4.97M Revenue budget split is \$2.53M or 50% **Anvil Conference Centre & Administration**, \$1.73M or 35% **Economic Development**, \$0.34M or 7% **Community Partnerships**, \$0.33M or 7% **Anvil Centre Theatre & Arts Services** and \$0.04M or 1% **Museum & Heritage Services**. Annual forecast anticipated to track on budget with recovery in Anvil Conference Centre Room Booking revenues.

\$11.75M Expense budget split is \$5.22M or 45% **Anvil Conference Centre & Administration**, \$1.68M or 14% **Community Partnerships**, \$1.21M or 10% **Anvil Centre Theatre & Arts Services**, \$1.01M or 9% **Museum & Heritage Services**, \$0.83M or 7% **Communications**, \$0.70M or 6% **Economic Development**, \$0.64M or 5% **Art + Technology** and \$0.46M or 4% **Public Engagement**. Annual forecast is signaling a positive variance of \$0.10M primarily due to part year position vacancies in Salaries/Benefits & Training.

Planning Ahead

The divisions that make up the Community Services Department contribute towards two priorities of Council’s *2023-2026 Strategic Priorities Plan* - Community Belonging and Connecting and People-Centered Economy.

Within Anvil Centre, Conference and Events Services is continuing to expand their market base, re-book events and manage cost of sales. Significant increases in the cost of food and services due to weather and environmental challenges has impacted the Conference & Events Department. Staff have implemented cost savings & revenue generating measures and are on track to exceed annual projected margins. Staff will continue to closely monitor and manage the service offerings and will be putting in additional measures in monitoring the services that are pivoted/customized with the change in circumstances, such as ongoing capital projects. Recruitment efforts will remain ongoing, yet strategic in order to yield operational savings where practical to do so.

Economic Development, Community Partnerships, Communications and Public Engagement will continue to implement their respective workplans under the new departmental structure and deliver on Council’s strategic priorities.

Q1 Operating Memo – Corporate Services – Administration

Corporate Services as at March 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
200 Sale of Services	0	(261,845)	261,845	0	(261,845)	261,845	
250 Grants from Other Governments	(1,247)	0	(1,247)	(5,000)	(5,000)	0	
Total 100 Revenue	(1,247)	(261,845)	260,598	(5,000)	(266,845)	261,845	0
200 Expenses							
400 Salaries/Benefits/Training	742,159	684,722	57,437	2,908,832	2,868,975	39,857	86,816
450 Contracted Services	149,448	443,464	(294,016)	610,193	722,713	(112,520)	170,097
500 Supplies and Materials	173,713	150,235	23,478	697,149	750,137	(52,988)	30,000
Total 200 Expenses	1,065,320	1,278,421	(213,101)	4,216,174	4,341,825	(125,651)	286,913
Total Corporate Services	1,064,073	1,016,576	47,497	4,211,174	4,074,980	136,194	286,913

As At March 31, 2024 Budget vs Actual to Date

Administration Department is tracking under budget in Q1 with a net surplus of \$47.5K, primarily from a one-time \$267.8K recovery of expenses associated with the 2024 New Westminster School District By-Election, where a portion was for expenses incurred in 2023. Contracted Services expenses are \$294K above planned due to the timing of grant funded expenses from the Building Safer Community Fund program, and are partially offset by \$57.4K of savings in salaries and benefits due to vacancies across the department and timing of conferences and training.

Out of approximately 14 full-time equivalent positions, the department has one vacancy in Legislative Services.

2024 Service Enhancement

Description	Amount	Status
Committee Catering	\$ 10,000	Ongoing
Ethics Commissioner	\$ 100,000	In progress – Contractor to be engaged by Q2
Contracted Services – Escalating records management cost	\$ 19,647	Ongoing
Clerk 3 – Intergovernmental Relations	\$ 50,000	In progress – Hiring anticipated in Q2
All Nation Councils and City Council Gathering	\$ 54,293	In progress – Initiated connection with Nations to engage
Funding for Truth and Reconciliation Day and National Indigenous Peoples Day	\$ 30,000	On track to be spent in June and September

2024 Annual Budget vs Forecast

For year-end, Administration is expected to be under budget with a net surplus of \$136.4K, primarily the a \$261.8K one-time expense recovery for costs associated with the 2024 New Westminster School District By-Election, as the recovery encompasses costs incurred in 2023 and from other departments. Contracted Services spends are trending above budget (\$112.5K) partially due to unbudgeted recoverable School District By-Election expenses.

Q1 Operating Memo – Corporate Services – Administration

Planning Ahead

The Administration Department will be looking to leverage existing salary budgets and savings to provide support in grant submission management and foster reconciliation efforts with Nations this year. The Intergovernmental Relations division aims to deploy resources strategically to streamline grant administration processes. The Reconciliation division will be seeking additional resource to assist with fostering relationships with indigenous communities.

Q1 Operating Memo – BridgeNet

BridgeNet as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
150 Utility Rates	(72,950)	(65,770)	(7,180)	(291,800)	(291,800)	0	
300 Other Revenue			0	(32,831)	(32,831)	0	
Total 100 Revenue	(72,950)	(65,770)	(7,180)	(324,631)	(324,631)	0	0
200 Expenses							
400 Salaries/Benefits/Training	54,369	44,436	9,933	210,132	210,132	0	
450 Contracted Services	20,943	22,963	(2,020)	77,570	77,570	0	
500 Supplies and Materials	13,121	0	13,121	52,600	52,601	(1)	
725 Amortization	114,999	114,999	0	460,000	460,000	0	
Total 200 Expenses	203,432	182,398	21,034	800,302	800,303	(1)	0
300 Fiscal Expenses							
550 Interest	48,438	25,955	22,483	201,824	201,824	0	
Total 300 Fiscal Expenses	48,438	25,955	22,483	201,824	201,824	0	0
Total BridgeNet	178,920	142,583	36,337	677,495	677,496	(1)	0

As At March 31, 2024 Budget vs Actual to Date

At Q1, BridgeNet is showing a favorable expense variance of \$43K (\$21K from operating expenses and \$22K from fiscal expenses) offset by an unfavorable revenue variance of \$7K resulting with a net YTD favorable variance of \$36K overall. The \$7K revenue variance is due to timing of revenue billings and \$22K fiscal expense variance is due to timing of debt coupon payments. At this time, staff is anticipating to meet the annual budget target of \$677K net operating deficit.

At Q1 2024 BridgeNet has a Budget of 1 FTE and is fully staffed.

2024 Service Enhancement

Not applicable

2024 Annual Budget vs Forecast

The BridgeNet annual forecast is trending to be on budget by year-end.

Planning Ahead

Planning ahead, BridgeNet will continue work on implementing its operational improvement plan, work with a new marketing consultant and achieving planned revenue improvements.

Q1 Operating Memo – Energy & Climate Action Department – Climate Action

Climate Action as at March 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
350 Contribution Revenue	0	(26,000)	26,000	0	(26,000)	26,000	
Total 100 Revenue	0	(26,000)	26,000	0	(26,000)	26,000	0
200 Expenses							
400 Salaries/Benefits/Training	264,709	48,083	216,626	1,022,080	755,572	266,508	583,579
450 Contracted Services	44,183	18,314	25,869	163,834	159,365	4,469	
500 Supplies and Materials	4,497	631	3,866	17,446	16,225	1,221	9,600
Total 200 Expenses	313,389	67,028	246,361	1,203,360	931,162	272,198	593,179
Total Climate Action	313,389	41,028	272,361	1,203,360	905,162	298,198	593,179

As At March 31, 2024 Budget vs Actual to Date

The Climate Action division of the Energy and Climate Action Department is currently operating below the allocated budget in Q1, resulting in a net surplus of \$272K. This surplus can be attributed primarily from salary and benefits savings as the team continues hiring efforts for existing vacancies and enhancement positions.

Among the division’s 7 FTEs, in Q1 there were 2 vacancies in existing roles and 4 vacant positions that have been approved for enhancement. Efforts are underway to recruit suitable candidates to fill the vacancies.

2024 Annual Budget vs Forecast

At the end of the year, it is projected that the Climate Action division of the Energy and Climate Action Department will operate below the allocated budget with a net surplus of \$298K. The surplus is primarily attributed to salary, benefits, and training expenses from existing vacancies described above, and is not expected to continue as hiring is well underway.

Contracted Services and Supplies and Materials expenses are expected to be in line with budget as the division staffing resource scales up as planned.

Planning Ahead

The Climate Action division is dedicated to guiding and enabling the City and the community to reach the carbon emission reduction targets set through the 2019 climate emergency declaration and captured through the City’s 7 Bold Steps for climate action. The division has primarily focused on climate change mitigation, and with the increasing immediate impacts to community health and safety due to climate change related extreme weather events, in 2024 the portfolio is growing to include climate adaptation and resilience.

In addition to the 2 year staffing plan, the Climate Action Division, as part of the newly formed Energy and Climate Action Department has been working with the Electrical Utility Division to identify operating efficiencies and resource needs. This new Department is committed to reviewing and aligning resourcing needs for 2025 to address staffing shortages, meet the increasing demands of customer service, regulatory requirements, utility management and energy and climate policy development. Addressing the City’s electrification and climate needs will be addressed as part of the 2025 budget process.

Through 2024 Q2 and Q3, recruitment of 2024 service enhancements continues to be a priority for the Climate Action division.

Q1 Operating Memo – Energy & Climate Action Department – Electrical Services

Electrical Services as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
200 Sale of Services	(847)	(10,068)	9,221	(44,440)	(45,090)	650	
Total 100 Revenue	(847)	(10,068)	9,221	(44,440)	(45,090)	650	0
200 Expenses							
400 Salaries/Benefits/Training	213,898	210,085	3,813	825,208	825,209	(1)	
450 Contracted Services	22,803	5,067	17,736	95,013	77,277	17,736	
500 Supplies and Materials	34,932	54,369	(19,437)	145,524	164,961	(19,437)	
Total 200 Expenses	271,633	269,521	2,112	1,065,745	1,067,447	(1,702)	0
Total Electrical Services	270,786	259,453	11,333	1,021,305	1,022,357	(1,052)	0

As At March 31, 2024 Budget vs Actual to Date

At Q1, Electrical Services has a favorable variance of \$17K on contracted services but is offset by an unfavorable variance of \$19K on supplies and materials. This is mainly due to timing of work to be done when materials and supplies are in place. Sale of services primarily consists of ICBC recoveries with a favorable quarterly variance of \$9K. ICBC recoveries fluctuate from time to time and is challenging to forecast. At this time the team does not anticipate any material deviations of the annual net operating target of \$1 million.

Electrical Services has 6-FTE budgeted. The department is currently fully-staffed.

2024 Service Enhancement

Not applicable

2024 Annual Forecast Budget vs Actual

The Electrical Services annual forecast is trending to be on budget by year-end.

Planning Ahead

Planning ahead, the Electrical Services will be seeking budget enhancements to align Annual Budget with annual spending over the past-5 years. The department will also be exploring process changes to bring Supplies and Materials expenses under control. Changes include processes to assign more specific accountability to Supplies and Materials expenses.

Q1 Operating Memo – Energy & Climate Action Department – Electrical Utility

Electrical Operations as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
150 Utility Rates	(16,591,821)	(16,485,369)	(106,452)	(61,756,841)	(61,650,392)	(106,449)	
200 Sale of Services	(980)	0	(980)	(52,486)	(51,506)	(980)	
300 Other Revenue	(12,497)	0	(12,497)	(388,839)	(376,342)	(12,497)	(40,000)
350 Contribution Revenue	(504,000)	(522,354)	18,354	(2,100,000)	(2,118,354)	18,354	
Total 100 Revenue	(17,109,298)	(17,007,723)	(101,575)	(64,298,166)	(64,196,594)	(101,572)	(40,000)
200 Expenses							
400 Salaries/Benefits/Training	1,033,948	773,888	260,060	3,995,040	3,784,984	210,056	101,727
450 Contracted Services	515,772	231,492	284,280	1,965,866	1,972,240	(6,374)	710,000
500 Supplies and Materials	129,027	258,859	(129,832)	514,046	530,199	(16,153)	40,000
600 Cost of Sales	0	122	(122)	0	122	(122)	
725 Amortization	824,751	824,751	0	3,299,000	3,299,000	0	
750 Utility Purchases and Levies	9,632,568	9,172,213	460,355	34,402,027	34,342,729	59,298	
Total 200 Expenses	12,136,066	11,261,325	874,741	44,175,979	43,929,274	246,705	851,727
300 Fiscal Expenses							
550 Interest	913,833	542,373	371,460	1,765,475	1,765,475	0	
Total 300 Fiscal Expenses	913,833	542,373	371,460	1,765,475	1,765,475	0	0
Total Electrical Operations	(4,059,399)	(5,204,025)	1,144,626	(18,356,712)	(18,501,845)	145,133	811,727

As At March 31, 2024 Budget vs Actual to Date

Overall, the Electrical Utility Q1 performance is favorable to Budget by \$1.2M mainly due to staff vacancies and expense timing offset by a minor \$0.1K unfavorable revenue performance.

YTD Expenses are below Budget by \$1.2M primarily due to staff vacancies and timing of expenses:

- \$0.3M favorable variance in salaries and benefits due to staff vacancies (Recruitment didn't start until Q2)
- \$0.3M favorable variance in Contracted Services due to billing of work performed is lagging behind.
- \$0.4M favorable variance in Utility Purchases due to timing of Hydro billing. It is expected to catch-up to the annual budget with minor savings of \$59K by end of year.
- \$0.3M favorable variance due to timing of debt coupon payments. Annual fiscal expense target remains unchanged.
- Offset by a minor \$0.1M unfavorable variance in Supplies and Materials due to inventory charges for Utility 3rd party work recorded at the beginning of year.

2024 Service Enhancement

The \$811K 2024 Service Enhancement includes \$461K costs related to the delivery of the Advanced Metering Infrastructure (AMI) project. These costs will be charged to the capital project which forms part of the value of the AMI infrastructure.

2024 Annual Forecast Budget vs Actual

At this time, the Electrical utility operations is forecasting an additional \$0.2M net surplus primarily due to \$0.3M savings in staff vacancies and Utility purchase offset by \$0.1M reduction in Utility revenue for the year.

Q1 Operating Memo – Energy & Climate Action Department – Electrical Utility

Planning Ahead

Planning ahead, the Electrical Utility division will need to review the operating and maintenance budget impact of the Queensborough Substation which was placed in service last year, reviewing the financial impacts of long-term load supply and demand needs, along with planning the financial impacts of introducing Advanced Metering.

Q1 Operating Memo – Engineering Department – General Fund

Engineering (General Fund) as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual	Annual	Budget	Enhancement
				Budget	Forecast	vs Forecast	
100 Revenue							
200 Sale of Services	(1,147,243)	(1,356,936)	209,693	(4,780,157)	(4,991,772)	211,615	(273,000)
250 Grants from Other Governments	(214,578)	(230,942)	16,364	(858,303)	(871,638)	13,335	(110,643)
300 Other Revenue	(811,374)	(887,123)	75,749	(3,372,223)	(3,571,569)	199,346	(396,000)
350 Contribution Revenue	(6,433)	(14,611)	8,178	(25,758)	(33,937)	8,179	
Total 100 Revenue	(2,179,628)	(2,489,612)	309,984	(9,036,441)	(9,468,916)	432,475	(779,643)
200 Expenses							
400 Salaries/Benefits/Training	4,411,860	3,914,306	497,554	17,522,749	17,159,373	363,376	580,924
450 Contracted Services	666,791	412,431	254,360	2,754,694	2,639,103	115,591	23,000
500 Supplies and Materials	978,337	802,627	175,710	4,064,873	4,433,698	(368,825)	201,250
600 Cost of Sales	0	3,414	(3,414)	0	3,414	(3,414)	
700 Insurance and Claims	76,379	(606)	76,985	318,250	241,265	76,985	
725 Amortization	2,482,998	2,482,998	0	9,932,000	9,932,000	0	
Total 200 Expenses	8,616,365	7,615,170	1,001,195	34,592,566	34,408,853	183,713	805,174
Total Engineering (General Fund)	6,436,737	5,125,558	1,311,179	25,556,125	24,939,937	616,188	25,531

As at Mar 31, 2024 Budget vs Actual to Date

The Engineering Department General Fund supports the delivery of core services to the City, including the operations and maintenance of buildings and properties, utility, sanitation and streets operations, transportation & infrastructure planning, Q to Q Ferry, asset management, engineering development services, design and construction, engineering environmental services, engineering-related permitting, customer service and administrative services.

The Department reports a net favorable variance of \$1,311K, largely due to savings in ongoing staff vacancies and better than expected parking revenues and Q to Q ferry fare. As of the end of Q1, the Engineering Department has 15 FTE vacancies out of 141 budgeted FTEs (10% vacancy), which are partially being managed through contracted services, overtime and auxiliary staff. Increased patrols and improved practices have contributed to the increase in parking revenues. However, we anticipate an increase in expenditures for contracted services and supplies due to delays in receiving invoices.

The Operations Division continues to experience an increase in the volume and complexity of services offered. Additionally, there has been more effort in street cleanliness and customer service call response, leading to increased spending despite the vacancy concerns. As a result, spending on contracted services and supplies and materials is expected to keep up.

The Engineering department manages the largest inventory of assets in the City with asset valuations into the billions. Operating Budget challenges faced by the Engineering Department are significant in scope, scale and complexity. The Department has been facing rising costs associated with maintaining and operating existing buildings and properties, streets and sidewalks, and other aging assets, while also responding to the needs of a growing inventory of assets, all in a context of inflationary, labour market and supply chain challenges.

2024 Service Enhancements

Description	Amount	Status
Patullo MoTI - Grant	\$ 111,000	Actuals are trending as anticipated
Parking Meter Revenue Increase	\$ 273,000	Actuals are trending as anticipated
Development Services Revenue Increase	\$ 396,000	Actuals are trending as anticipated

Q1 Operating Memo – Engineering Department – General Fund

ENHGF03 - Project Engineer	\$ 88,000	Completed – position filled in May 2024
ENHGF04 - Transportation Planner	\$ 69,000	Completed – position filled
ENHGF05 - Public Works Inspector	\$ 61,000	Hiring not started – anticipated for September 2024
ENHGF06 - Reclass Engineering Technologist to Senior Engineering Technologist	\$ 25,000	Completed – position filled
ENHGF07 - Convert RPT Active Transportation Coordinator to RFT Planning Analyst	\$ 18,000	Completed – position filled
ENGGF08 - Engineering Technologist	\$ 68,000	Hiring not started
ENHGF16 - Reclass Engineering Records Coordinator to Engineering Records Analyst	\$ 12,000	Reclassification process underway
ENHGF19 - Senior Engineering Technologist	\$ 111,000	Completed – position filled
ENGTA01 - Park Attendant	\$ 51,000	Hiring not started
ENGTA02 – Building Maintenance Worker	\$ 67,000	Hiring in progress
ENGTA05 - Park Attendant Aux	\$ 22,000	Completed – position filled
Q to Q Ferry Subcontract Increase	\$ 23,000	Actuals are trending as anticipated
Massey Theatre Unscheduled Maintenance Increase	\$ 100,000	Actuals are trending as anticipated
Massey Theatre Gas Increase	\$ 90,000	Actuals are trending as anticipated

2024 Annual Forecast Budget vs Actual

The Engineering Department expects to report a net favorable variance of \$616K. This surplus is anticipated to be driven by the forecasted increase in parking and other revenues, which are predicted to offset the increasing scheduled and unscheduled maintenance expenses. Unscheduled maintenance costs continue to climb year over year as the facility portfolio ages. The best way to control these unexpected expenses is by improving scheduled maintenance practices. While staff are working towards establishing more robust scheduled maintenance procedures, including securing a sufficient and sustained annual budget for preventive maintenance, it is anticipated that until these improved practices are well established, we will continue to see additional costs in that area across the portfolio.

Planning Ahead

The Operating Budget challenges being faced by the Engineering Department are significant in terms of scope, scale and complexity. Summarized below are some of the key areas of concern for the Engineering department:

1. Operations – Due to various factors, including a significant increase in the volume and complexity of street cleaning in commercial areas, weather-related operational pressures, and increased cleaning and maintenance needs for greenways, parks and open spaces, compounded by high

Q1 Operating Memo – Engineering Department – General Fund

staff turnover and an inability to act quickly on filling vacancies, it is increasingly difficult for Operations to deliver high quality, reliable levels of service.

2. Civic Buildings & Facilities – The City has seen an increase in the number of buildings that require maintenance, greater complexity and cost of maintenance, and various staffing challenges, including vacancies, labour relations issues, and long-term medical leaves. Aging infrastructure, climate-related operational pressures, and legacy Divisional structure and budget challenges compound this. Staff are working toward improved scheduled and preventive maintenance practices, and stable funding.
3. Transportation – The City is committed to delivering high quality people-centred public realm and sustainable transportation options. There are meaningful operational implications associated with maintaining greenway routes and public gathering spaces like plazas and parklets to a high standard. As we continue to add this type of infrastructure across the City, the implications on operations will increase with the need for dedicated staff and specialized equipment.
4. Downtown Livability – The ongoing challenges being experienced Downtown, and in other commercial areas, continues to present challenges to our staff, and is adding pressure to our operating budget. The challenges are a result of the increased need for street cleaning and removal of discarded materials, including human waste and drug-related waste.
5. Human Resources – finally, despite ongoing effort and commitment to supporting our HR needs, it is evident that HR is also overwhelmed, and as a result Engineering continues to see high rates of vacancy.

Staff are working with HR to prioritize and find efficient and innovative means to address outstanding recruitments. In addition, third-party consultants, contractors and auxiliary staff are engaged to supplement services as needed.

Q1 Operating Memo – Engineering Department – Sewer Fund

Engineering Department (Sewer Fund) as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Bud	2024 Annual	2024 Annual	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	Var \$	Budget	Forecast	vs Forecast	Enhancement
Total 150 Utility Rates	(28,075,890)	(28,204,050)	128,160	(30,100,000)	(30,228,160)	128,160	-
Total 200 Sale of Services	(91,716)	(57,077)	(34,639)	(436,720)	(402,081)	(34,639)	(12,720)
Total 300 Other Revenue	(4,200)	-	(4,200)	(20,000)	(15,800)	(4,200)	-
Total 350 Contribution Revenue	(1,056,312)	267,939	(1,324,251)	(5,212,098)	(5,143,201)	(68,897)	-
Total 100 Revenue	(29,228,118)	(27,993,188)	(1,234,930)	(35,768,818)	(35,789,242)	20,424	(12,720)
Total 400 Salaries/Benefits/Training	367,355	235,481	131,874	1,417,426	1,292,926	124,500	101,809
Total 450 Contracted Services	146,786	211,826	(65,040)	1,188,522	1,253,562	(65,040)	-
Total 500 Supplies and Materials	31,110	25,851	5,259	214,609	209,349	5,260	70,000
Total 725 Amortization	598,500	598,500	-	2,394,000	2,394,000	-	-
Total 750 Utility Purchases and Levies	-	-	-	13,953,783	13,953,783	-	-
Total 200 Expenses	1,143,751	1,071,658	72,093	19,168,340	19,103,620	64,720	171,809
Engineering Department (Sewer Fund)	(28,084,367)	(26,921,530)	(1,162,837)	(16,600,478)	(16,685,622)	85,144	159,089

As at Mar 31, 2024, Budget vs Actual to Date

The Sewer Utility Fund reports a net unfavorable variance of \$1,163K largely due to delayed budgeted grant revenue recognition, particularly from the West End Sewer Separation project. As per accounting standards, grant contributions are accrued based on the percentage of the project work completed. A contractor has been procured, and construction works have begun, starting on 16th Street. The grant contributions are expected to keep up as the team will submit claims semi-annually at a minimum per agreement with the Province.

As of the end of Q1, the team has 3 vacancies with 12 FTE budgeted (25% vacancy), which are partially being managed through overtime and auxiliary staff.

2024 Service Enhancements

Description	Amount	Status
Co-Op Student Aux	\$ 21,000	Completed – position filled
Convert Subforeperson to Assistant Manager	\$ 50,000	Not started to Q3
Covert Labourer 2 to Construction Coordinator	\$ 31,000	Not started to Q4
Direct Purchases Increase - SCADA maintenance needs	\$ 70,000	Actuals are trending as anticipated

2024 Annual Forecast Budget vs Actual

The Sewer Utility Fund expect to report a net favorable variance of \$85K. Grant contributions are expected to raise to align with budget, as the team will submit claims at least semi-annually, in accordance with our agreement with the Province.

Planning Ahead

The sewer utility has developed its inaugural asset management plan in 2023. The finding from the plan indicates the current replacement value of the sewer and drainage assets is considerably higher than previously contemplated. While it's expected that guidance from Metro Vancouver on Sewer levies will be within a reasonable range of last year's projections, the sewer utility will be incrementally increasing rates by 1% to 8.0% per annum from 7.0% per annum to cover the updated revaluation reserve requirements. The City will remain diligent in anticipating and reviewing any potential rate and cost methodology changes from Metro Vancouver and their appropriateness for the City of New Westminster. A potential change in the methodology used by Metro Vancouver can significantly impact future rates and is thus being watched closely.

Q1 Operating Memo – Engineering Department – Sewer Fund

Staff are working with HR to prioritize and find efficient and innovative means to address outstanding recruitments. In addition, third-party consultants, contractors and auxiliary staff are engaged to supplement services as needed.

Q1 Operating Memo – Engineering Department – Solid Waste Fund

Engineering (Solid Waste Fund) as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual	Annual	Budget	Enhancement
				Budget	Forecast	vs Forecast	
100 Revenue							
150 Utility Rates	(5,256,563)	(5,591,175)	334,612	(5,677,000)	(6,011,613)	334,613	
300 Other Revenue	(194,250)	(267,629)	73,379	(925,000)	(998,379)	73,379	
Total 100 Revenue	(5,450,813)	(5,858,804)	407,991	(6,602,000)	(7,009,992)	407,992	0
200 Expenses							
400 Salaries/Benefits/Training	339,978	297,595	42,383	1,311,494	1,278,671	32,823	
450 Contracted Services	58,684	59,843	(1,159)	419,084	420,242	(1,158)	
500 Supplies and Materials	29,796	5,918	23,878	134,247	110,368	23,879	
725 Amortization	70,749	70,749	0	283,000	283,000	0	
750 Utility Purchases and Levies	659,904	251,063	408,841	2,661,052	2,661,052	0	
Total 200 Expenses	1,159,111	685,168	473,943	4,808,877	4,753,333	55,544	0
Total Engineering (Solid Waste Fund)	(4,291,702)	(5,173,636)	881,934	(1,793,123)	(2,256,659)	463,536	0

As at Mar 31, 2024, Budget vs Actual to Date

The Solid Waste Utility Fund reports a net favorable variance of \$882K largely due to better than expected utility rates collection and delays in receiving utility purchases bills. In 2024, there has been an approximately 8% increase in customers switching to E-bills for their utility accounts, enabling more effective revenue collection and cost reduction. The team also made significant efforts to collect overdue utility payments from previous years. In addition, utility purchases and levies expenses are expected to align with budget. The favorable variance of \$409K is attributed to delays in receiving bills from service providers rather than actual savings.

As of the end of Q1, the team has 1 vacancy with 12 FTE budgeted (8% vacancy), which are partially being managed through overtime and auxiliary staff.

2024 Service Enhancements

None in 2024.

2024 Annual Forecast Budget vs Actual

The Solid Waste Utility Fund reports a net favourable variance of \$464K by end of this year mainly due to the successful collection of overdue utility payments from previous years. Current favourable timing variances in Tipping Fees, and expenses are expected to catch-up and balance out to Budget by the end of the year.

Planning Ahead

Guidance on higher than general CPI year-over-year Tipping Fees increases from Metro Vancouver is expected, escalating personnel costs, increased service levels, and fleet electrification, create significant cost challenges to a Solid Waste Utility already with lower than targeted Reserve balances. Going forward, the Utility will need to review its long-term planning strategies, including its asset management requirements to better align the services provided. Development of a Solid Waste Master Plan is planned for 2024/2025 and will inform much of the long term planning required for the Utility.

Q1 Operating Memo – Engineering Department – Water Fund

Engineering (Water Fund) as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual	Annual	Budget	Enhancement
				Budget	Forecast	vs Forecast	
100 Revenue							
150 Utility Rates	(8,984,812)	(9,712,805)	727,993	(17,754,000)	(18,317,423)	563,423	(493,000)
200 Sale of Services	(21,645)	(2,683)	(18,962)	(101,970)	(83,008)	(18,962)	(2,970)
350 Contribution Revenue	22,250	0	22,250	(335,000)	(357,250)	22,250	550,000
Total 100 Revenue	(8,984,207)	(9,715,488)	731,281	(18,190,970)	(18,757,681)	566,711	54,030
200 Expenses							
400 Salaries/Benefits/Training	243,902	132,402	111,500	941,071	834,457	106,614	21,107
450 Contracted Services	24,148	167,342	(143,194)	172,245	315,440	(143,195)	63,000
500 Supplies and Materials	29,325	50,317	(20,992)	209,137	230,130	(20,993)	30,000
725 Amortization	306,501	306,501	0	1,226,000	1,226,000	0	
750 Utility Purchases and Levies	1,454,237	1,411,610	42,627	8,079,094	8,079,094	0	612,498
Total 200 Expenses	2,058,113	2,068,172	(10,059)	10,627,547	10,685,121	(57,574)	726,605
Total Engineering (Water Fund)	(6,926,094)	(7,647,316)	721,222	(7,563,423)	(8,072,560)	509,137	780,635

As at Mar 31, 2024, Budget vs Actual to Date

The Water Utility Fund reports a net favorable variance of \$721K largely due to higher than budgeted commercial water consumption. As of the end of Q1, the team has 2 vacancies out of 8 budgeted FTEs (25% vacancy rate), which are partially being managed through overtime and auxiliary staff. However, the savings in ongoing staff vacancies is offset by the contracted services expenses due to the significant watermain breaks experienced this year.

2024 Service Enhancements

Description	Amount	Status
Co-Op Student Aux	\$ 21,000	Completed – position filled
Subcontracts Expense Increase	\$ 63,000	Actuals are trending as anticipated
Direct Purchases Increase - SCADA maintenance needs	\$ 30,000	Actuals are trending as anticipated

2024 Annual Forecast Budget vs Actual

The Water Utility Fund anticipates a net favorable variance of \$509K by the end of this year. However, there is uncertainty about whether commercial water consumption will continue its current trend for the remainder of the year. While expenses are expected to align with the budget overall, significant costs were incurred earlier in the year due to major watermain breaks.

Planning Ahead

The City will remain diligent in anticipating and reviewing any potential rate and cost methodology changes from Metro Vancouver and their appropriateness for the City of New Westminster. A potential change in the methodology used by Metro Vancouver, can significant impact future rates and is thus being watched closely.

Staff are working with HR to prioritize and find efficient and innovative means to address outstanding recruitments. In addition, third-party consultants, contractors and auxiliary staff are engaged to supplement services as needed.

We anticipate cost escalations to continue to be a concern due to inflationary increases for basic materials and supplies.

Q1 Operating Memo – Finance

Financial Services as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
200 Sale of Services	0	(11,000)	11,000	0	(11,000)	11,000	
300 Other Revenue	0	(206)	206	0	(206)	206	
Total 100 Revenue	0	(11,206)	11,206	0	(11,206)	11,206	0
200 Expenses							
400 Salaries/Benefits/Training	1,087,660	906,129	181,531	4,308,690	4,117,861	190,829	90,273
450 Contracted Services	46,215	47,164	(949)	192,542	197,679	(5,137)	35,300
500 Supplies and Materials	112,174	100,211	11,963	467,323	457,332	9,991	
700 Insurance and Claims	1,108,158	1,057,614	50,544	4,617,333	4,617,333	0	700,000
Total 200 Expenses	2,354,207	2,111,118	243,089	9,585,888	9,390,205	195,683	825,573
Total Financial Services	2,354,207	2,099,912	254,295	9,585,888	9,378,999	206,889	825,573

As At March 31, 2024 Budget vs Actual to Date

The Financial Services Department is currently under budget as at March 31st, with a year to date net surplus of \$254.3K. The surplus is primarily from savings in salaries and benefits expenses and timing of insurance expenditures. The Financial Services Department employs approximately 37 full-time equivalent positions, of which four are vacant, one staff member is on an on gradual return-to-work schedule and one staff member is on leave. Financial Services continues to utilize auxiliary staff to maintain service levels and support the existing staff.

2024 Service Enhancement

Description	Amount	Status
Financial Services Manager	\$ 90,573	Position filled in Q1
Public opinion research (polling)	\$ 35,000	In progress – Contracted services to be engaged in Q2
Insurance Premium Increase	\$ 350,000	Ongoing
Insurance Premium for new TACC Facility	\$ 350,000	In progress – Insurance cost to transition from capital to operating cost by year-end

2024 Annual Forecast Budget vs Actual

For year end, the Financial Service Department is forecasted to be under budget with a net surplus of \$206.9K. Anticipated saving Salary/Benefits/Training savings resulting from vacancies are expected to continue as the department continues hiring efforts to fill vacancies. Annual insurance expenditures are anticipated to be on budget with the upcoming insurance policy renewal and the opening of the new tāmāsewtx^w Aquatic and Community Centre.

Planning Ahead

Financial Services Department will continue hiring efforts to fill staff, with strategies to maintain level of services through utilizing auxiliary staffing to backfill vacancies as needed. Staff will continue to monitor printing and postage costs associated with property tax and utilities billing as increasing budgetary pressure are expected to continue, and the department continues to explore cost reduction opportunities.

Q1 Operating Memo – Fire & Rescue Services

Fire & Rescue Services as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
200 Sale of Services	(3,144)	(36,905)	33,761	(13,100)	(46,861)	33,761	
250 Grants from Other Governments	(42,497)	0	(42,497)	(215,000)	(45,000)	(170,000)	(215,000)
300 Other Revenue	(9,466)	(88,380)	78,914	(39,431)	(99,320)	59,889	
Total 100 Revenue	(55,107)	(125,285)	70,178	(267,531)	(191,181)	(76,350)	(215,000)
200 Expenses							
400 Salaries/Benefits/Training	4,460,123	3,250,577	1,209,546	18,127,938	17,318,394	809,544	1,039,259
450 Contracted Services	208,342	447,197	(238,855)	868,075	922,930	(54,855)	76,750
500 Supplies and Materials	112,559	46,298	66,261	469,033	469,033	0	198,376
725 Amortization	195,000	195,000	0	780,000	780,000	0	
Total 200 Expenses	4,976,024	3,939,072	1,036,952	20,245,046	19,490,357	754,689	1,314,385
Total Fire & Rescue Services	4,920,917	3,813,787	1,107,130	19,977,515	19,299,176	678,339	1,099,385

As At March 31, 2024 Budget vs Actual to Date

Fire Department is tracking under budget in Q1 with a net surplus of \$1.1M, primarily from savings in Salaries and Benefits from vacant and new positions to be filled. Staff expect to fill the majority of the positions between Q2 and Q3 and estimated that annual savings from Salaries and Benefits will come down to approximately \$0.8M at year end.

Contracted Services has an unfavorable variance of \$0.2M mainly due to payment of some charges in advance and warming centre costs incurred in February which was not budgeted.

Annual forecast for Government grants has been reduced by \$170K to \$45K which is the Next Gen 911 grant the City received in 2023. The \$45K grant revenue will be recognized in 2024 when the Next Gen 911 upgrade work is done. The \$170K is related to Accelerated Heat Plan work this year which will be funded by the Climate Action Reserve Fund, not Government grants.

The Q1 favorable variance of \$33K in Sale of Services is largely related to a one-time emergency call out service charge which was not budgeted. The \$78K favorable variance in Other Revenue is mainly attributed to increase in false alarm fees in Q1 which staff expect the fees will taper off.

2024 Service Enhancement

Description	Status
Emergency Management Coordinator	Expect to fill between Q2 - Q3
Emergency Management Volunteer Coordinator	A staff member is currently working in this role
Deputy Fire Chief	Acting position posted. Expect to fill between Q3 - Q4
Fire Inspector	In progress - expect to fill between Q3 - Q4
Nine (9) Fire Fighters	Eight new firefighter positions have been filled. Vacancies arising from retirements or planned retirements this year will be replaced in Q1 2025

2024 Annual Budget vs Forecast

For year-end, Fire is expected to be under budget by \$0.7M. Salary/Benefits/Training Q1 savings from vacancies and new positions are expected to be reduced with new recruitments and training and development activities occur later in the year. Annual Contracted Services costs are currently projected to be slightly higher than budget. This has been offset by a 0.5 Deputy Chief to cover a partial secondment to the Crises Response Team. Forecast of 2024 total revenue is projected to be \$76K lower than budget due to removal of the \$170K grants from government.

Q1 Operating Memo – Fire & Rescue Services

Planning Ahead

At the end of Q2 recruitment and training has been completed for a majority of the vacant firefighter positions. It is expected the increase in staff will reduce salary and benefits surplus in Q1. Several long term WorkSafeBC claims have resulted in some recovery of wages that attribute to salary surplus. With a tentative, interim agreement with the Union on ESA (Employment Standards Act) sick days, there is a risk of an increase in sick time usage as the year progresses. Fire Leadership will be analyzing this usage data throughout the remainder of 2024.

Q1 Operating Memo – General Government

General Government as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
100 Taxation Revenue	116,926	115,946	980	(114,242,044)	(114,243,023)	979	
200 Sale of Services	(38,120)	(30,573)	(7,547)	(158,845)	(151,298)	(7,547)	
250 Grants from Other Governments	(419,591)	(375,140)	(44,451)	(2,304,260)	(2,304,260)	0	
300 Other Revenue	(2,495,056)	(2,495,172)	116	(13,629,436)	(13,863,107)	233,671	
350 Contribution Revenue	(1,724,185)	(11,618)	(1,712,567)	(6,925,775)	(6,918,368)	(7,407)	
Total 100 Revenue	(4,560,026)	(2,796,557)	(1,763,469)	(137,260,360)	(137,480,056)	219,696	0
200 Expenses							
400 Salaries/Benefits/Training	56,290	46,259	10,031	(1,924,891)	708,720	(2,633,611)	500,000
450 Contracted Services	102,688	105,633	(2,945)	427,839	428,529	(690)	
500 Supplies and Materials	27,316	(289)	27,605	113,807	113,807	0	
725 Amortization	137,499	137,499	0	550,000	550,000	0	
Total 200 Expenses	323,793	289,102	34,691	(833,245)	1,801,056	(2,634,301)	500,000
300 Fiscal Expenses							
550 Interest	1,146,410	2,216,591	(1,070,181)	4,976,711	5,321,529	(344,818)	
Total 300 Fiscal Expenses	1,146,410	2,216,591	(1,070,181)	4,976,711	5,321,529	(344,818)	0
Total General Government	(3,089,823)	(290,864)	(2,798,959)	(133,116,894)	(130,357,471)	(2,759,423)	500,000

As At March 31, 2024 Budget vs Actual to Date

The General Government Department is tracking under budget as at March 31st by \$2.8M, primarily due to the timing of contribution revenue which will be recognized later in the year, and debt coupon repayment as a major semi-annual payment was made in March.

2024 Service Enhancement

Description	Amount	Status
Current year portion of one-time collective agreement retention payment	\$ 500,000	Anticipated to be expensed in Q3

2024 Annual Forecast Budget vs Actual

For year end, the General Government Department is forecasting to be over budget by \$2.8M, mainly due a planned surplus of \$2.6M for staff vacancies budgeted across the organization, where actual savings will be recognized in the individual departments.

Planning Ahead

The current practice of budgeting for planned vacancies will be reviewed as staff looks to be more proactive in filling vacancies and providing transitional support for planned retirements. Staff will continue to explore opportunities for higher return in interest income, as the market interest rate decreases are slower than anticipated.

Q1 Operating Memo – Human Resources (HR) and Information Technology (IT)

HR & IT as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual Budget	Annual Forecast	Budget vs Forecast	Enhancement
100 Revenue							
200 Sale of Services	(1,200)	0	(1,200)	(5,000)	(3,800)	(1,200)	
Total 100 Revenue	(1,200)	0	(1,200)	(5,000)	(3,800)	(1,200)	0
200 Expenses							
400 Salaries/Benefits/Training	1,677,771	1,383,564	294,207	7,061,541	6,997,521	64,020	675,275
450 Contracted Services	145,051	44,833	100,218	604,377	532,423	71,954	167,500
500 Supplies and Materials	429,523	719,111	(289,588)	1,789,587	2,071,738	(282,151)	79,390
725 Amortization	273,750	273,750	0	1,095,000	1,095,000	0	
Total 200 Expenses	2,526,095	2,421,258	104,837	10,550,505	10,696,682	(146,177)	922,165
Total HR & IT	2,524,895	2,421,258	103,637	10,545,505	10,692,882	(147,377)	922,165

As at March 31, 2024 Budget vs Actual to Date

The HR and IT department is tracking under budget for Q1, with a net surplus of \$0.10M. This surplus is primarily due to savings in salaries and benefits, and favorable timing of contracted services expenses, which are partially offset by higher trending costs for supplies and materials.

There are 50 full time positions in HR and IT with 2 positions budgeted to hire in Q2 and 4 positions to hire in Q3. In Q1, the department has 4 vacancies, with 1 vacancy in HR and 3 in IT. Recruitment is underway for these positions, and the HR department has incurred recruitment costs above budget due to the recruitment activity for 8 senior-level management positions required by the organization. Additionally, Employee and Family Assistance Program costs in HR have exceeded budget expectations due to increased utilization of the service.

In the IT department, expenses for supplies and materials are higher than budgeted, primarily due to timing factors and increased licensing costs for organization-wide software, including unexpected OpenText true-up costs.

2024 Service Enhancement

Description	Amount	Status
HR Business Partner (Recruitment Specialty)	\$ 133,117	In progress - HRBP starting July 2024
HR Assistant	\$ 90,433	Completed - RFT competition completed and successful candidate found
Learning & Development Specialist	\$ 108,454	In progress - Working on job profile
Workplace Wellness & Ability Partner Agency	\$ 97,500	In progress - Will be hiring a TFT Workplace Wellness and Ability Management Coordinator who will liaise with the agency for WorkSafeBC claims to start, working on an RFP for the agency
Diversity, Equity, Inclusion, Anti-Racism Advisor	\$ 90,554	In progress - Working on job profile
Benefits Coordinator	\$ 61,049	In progress - Working on job profile
Network Analyst	\$ 68,097	In progress - position posted on May 27th
Business Systems Analyst - Payroll/HR/Finance	\$ 70,961	In progress - position posted April 15th

Q1 Operating Memo – Human Resources (HR) and Information Technology (IT)

Description	Amount	Status
Consultants and Studies	\$ 40,000	In progress - A security engagement was conducted in May, will be conducting a further engagement in June
HR Support	\$ 30,000	In progress - has been using a consultant to support the recruitment for the CRT team
IT Licensing Cost	\$ 66,000	In progress – Ongoing as positions are filled
HR Staff Training Cost	\$ 66,000	In progress – Ongoing as positions are filled

2024 Annual Forecast Budget vs Actual

For the year-end, HR and IT is expected to exceed the budget by \$0.13M. The ongoing recruitment initiatives suggest that the savings in salaries and benefits will not persist. The budgetary pressures on recruitment costs, Employee and Family Assistance Program usage, and Supplies and Materials are expected to continue, contributing to the overall unfavorable variance.

Planning Ahead

The services and work provided by the HR and IT department is foundational in facilitating and supporting all other departments to achieve the goals outlined in the *2023-2026 Council Strategic Priorities Plan*. Given the highly competitive labor market and advancements in IT infrastructure, staff will need to reprioritize and ensure greater integration and collaboration with other departments to deliver HR and IT services that support the organization's needs and interests. To achieve this, recruitment for vacant HR and IT positions must be a priority. Additionally, internal processes and controls will be leveraged to enhance operational efficiency and realize cost savings wherever feasible. Additional support needs for recruitment were identified at the beginning of the year and existing departmental budget surplus will be reallocated to fund some temporary HR and IT positions for the remainder of 2024.

Q1 Operating Memo – Library

Library as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual	Annual	Budget	Enhancement
				Budget	Forecast	vs Forecast	
100 Revenue							
200 Sale of Services	(5,974)	(10,706)	4,732	(24,880)	(29,611)	4,731	
250 Grants from Other Governments	(38,340)	0	(38,340)	(159,742)	(159,742)	0	
300 Other Revenue	0	(54)	54	0	(55)	55	
350 Contribution Revenue	(13,800)	0	(13,800)	(57,500)	(125,000)	67,500	
Total 100 Revenue	(58,114)	(10,760)	(47,354)	(242,122)	(314,408)	72,286	0
200 Expenses							
400 Salaries/Benefits/Training	941,010	767,081	173,929	3,597,717	3,597,717	0	
450 Contracted Services	28,094	16,286	11,808	117,063	165,254	(48,191)	
500 Supplies and Materials	202,010	255,850	(53,840)	841,727	841,727	0	
725 Amortization	169,500	169,500	0	678,000	678,000	0	
Total 200 Expenses	1,340,614	1,208,717	131,897	5,234,507	5,282,698	(48,191)	0
Total Library	1,282,500	1,197,957	84,543	4,992,385	4,968,290	24,095	0

As At March 31, 2024 Budget vs Actual

At Q1 the Library Department is showing a favorable expenditure YTD variance of \$131K mainly due to savings in salaries and benefits, offset by higher than expected costs in supplies and materials. These expenditure variances are primarily a result of timing of hiring and annual database subscriptions paid in advance. Revenue is showing an unfavorable variance of \$47K at Q1. This is primarily due to the timing of the annual provincial grant, which is typically received well after the end of their fiscal year at the end of March.

Two of the three vacant full-time positions were filled by the end of January, with the third one anticipated to be filled in Q3-Q4. Two part-time positions also remain vacant with the library planning to begin recruitment in Q3.

2024 Service Enhancement

Library has no service enhancement in 2024.

2024 Annual Forecast Budget vs Actual

In 2023 the Library received a one-time \$409K Enhancement Grant from the Province, to be spent over the next three years. Library staff is planning to use \$125K of the Enhancement Grants in 2024 to conduct a library needs assessment and to create a space use plan for strategic areas of the library. Therefore staff increased the annual Contribution Revenue target from budget of \$57K to \$125K.

The department anticipates there will be minor saving in Library salaries and benefits expense which will, in conjunction with the enhancement grant, offset the \$65K cost for a temporary position to help library staff with project management. Thus the estimated 2024 salaries and benefits expense remains at budget of \$3.6M.

The annual Contracted Services expense is forecasted to be \$48K higher than budget. This is due to \$60K of the \$125K Enhancements Grants will be used to hire consultants to conduct needs assessment and space planning work, offset by minor savings anticipated during the year.

At this time Library staff is forecasting a net favorable departmental operating variance of \$24K for 2024. Staff will continue to monitor the operations and financial performance and adjust the annual forecast at Q2 when needed.

Q1 Operating Memo – Library

Planning Ahead

Staffing levels are approaching normal levels and should be stable by the end of the year. Staff development and training remains a high priority, not only as part of recruitment and onboarding activities, but to better support staff as we navigate the challenges of serving our community. Declining mental health and an increase in substance abuse continues to present challenges in public areas and for staff delivering library services. Staff training continues to be a priority and greater emphasis will be placed on staff safety and emotional resiliency.

Q1 Operating Memo – Parks and Recreation

Parks and Recreation as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual	Annual	Budget	Enhancement
				Budget	Forecast	vs Forecast	
100 Revenue							
200 Sale of Services	(1,188,569)	(1,095,342)	(93,227)	(6,993,120)	(7,100,413)	107,293	(1,047,600)
250 Grants from Other Governments	(960)	(14,254)	13,294	(4,000)	(17,294)	13,294	-
300 Other Revenue	(3,600)	0	(3,600)	(93,900)	(90,300)	(3,600)	(78,900)
350 Contribution Revenue	(432)	0	(432)	(1,800)	(1,368)	(432)	-
Total 100 Revenue	(1,193,561)	(1,109,596)	(83,965)	(7,092,820)	(7,209,375)	116,555	(1,126,500)
200 Expenses							
400 Salaries/Benefits/Training	4,646,295	3,457,761	1,188,534	18,353,418	18,217,852	135,566	1,782,126
450 Contracted Services	93,408	88,694	4,714	507,646	584,859	(77,213)	60,516
500 Supplies and Materials	383,211	263,674	119,537	1,988,529	2,007,011	(18,482)	262,710
600 Cost of Sales	70,350	223	70,127	302,100	231,973	70,127	10,900
725 Amortization	1,705,251	1,705,251	0	6,821,000	6,821,000	0	-
Total 200 Expenses	6,898,515	5,515,603	1,382,912	27,972,693	27,862,695	109,998	2,116,252
Total Parks and Recreation	5,704,954	4,406,007	1,298,947	20,879,873	20,653,320	226,553	989,752

As At March 31, 2024 Budget vs Actual to Date

\$1.19M Revenue budget split is \$0.13M or 11% **Parks** and \$1.06 or 89% **Recreation**, with Q1 actuals indicating a \$0.08M deficit. \$0.06M Positive variance in **Parks** sale of services from rentals such as grass and turf fields is offset by \$0.14M negative seasonality variance in **Recreation** sale of services program registrations such as gymnastics, camps, and rentals along with steady drop-in and membership revenues.

\$6.89M Expense budget split is \$2.17M or 31% **Parks** and \$4.72M or 69% **Recreation**, with Q1 actuals indicating a \$1.38M surplus primarily from 10 staff vacancies (Parks - 1, Recreation - 9) from a total staff compliment of 111. Recruitment is underway for vacancies supplemented auxiliary employee backfill. This approach is sustainable over the short term, it does leave the department vulnerable as the pool of available staff is drawn down and labour market forces continue to make staff recruitment challenging. Positive variance in **Recreation** supplies and materials primarily due to timing of spend. Positive variance is **Recreation** cost of sales mirrors measured concession sales.

2024 Service Enhancements

Description	Amount	Status
Incremental Program Registration Revenue	\$ (450K)	Tracking with Budget
Incremental Rental Revenue	\$ (150K)	Tracking with Budget
Irrigation Technician	\$ 95K	Filled (Feb 2024)
TACC	\$ 902K	Grand Opening June 1
FT Assistant Programmer	\$ 50K	Posting May 2024
Youth Services – AUX Hours	\$ 75K	Tracking with service delivery
1.6 FTE Building Service Worker	\$ 140K	1 FTE filled (Feb 2024), 0.6 posting Summer 2024
Assistant Program Coordinator - Gymnastics and Trampoline	\$25K	Filled (Feb 2024)
Aux support worker 1:1 staff	\$ 25K	Tracking with service delivery
Assistant Program Coordinator - Park Services	\$ 87K	Posting Summer 2024, back filled with AUX staff
Arborist 1	\$ 100K	Posting Spring 2024

Q1 Operating Memo – Parks and Recreation

Labourer 2- Arboriculture/ Natural Areas	\$ 80K	Filled with AUX
Arboriculture - Operations and Maintenance	\$ 10K	Work in progress, tracking with service delivery
Total	\$ 989K	

2024 Annual Forecast Budget vs Actual

\$7.09M Revenue budget split is \$0.54M or 8% **Parks** and \$6.55M or 92% **Recreation**, with the annual forecast signaling \$0.11M surplus. Considering seasonality, **Recreation** is anticipating an uptick in program registrations with the grand opening of t̄am̄as̄ew̄tx̄^w Aquatic and Community Centre along with stable drop-in and membership revenues and a measured recovery in concession sales. **Parks** rentals are anticipated to track budget.

\$27.97M Expense budget split is \$8.59M or 31% **Parks** and \$19.38M or 69% **Recreation**, with the annual forecast signaling a \$0.13M surplus largely from part-year staff vacancies. Positive variance in **Recreation** supplies and along with cost of sales anticipated to continue through Q4.

Planning Ahead

Out of the five areas of the 2023-2026 Strategic Priorities Plan, the Parks and Recreation department plays a crucial role in the area of ‘Community Belonging and Connecting’, and has a secondary or indirect involvement in the other strategic initiatives as well.

t̄am̄as̄ew̄tx̄^w Aquatic and Community Centre (TACC) facility is nearing completion and ready to welcome the community. Phase 1, facility construction, is scheduled to be completed in April 2024 and Phase 2 which includes the north parking lot and public realm is scheduled to be completed by the end of July 2024. The project is on track to be completed on schedule and on budget despite significant challenges in early stages of construction. Staff recruitment, training and operations and planning are proceeding according to plan, and program registrations have begun.

Staff will continue to closely monitor and manage the service offerings. Staff will be putting additional measures in monitoring the services that are pivoted/customized with the change in circumstances, such as ongoing capital projects. Recruitment efforts will remain ongoing, yet strategic in order to yield operational savings where practical to do so.

Q1 Operating Memo – Planning and Development (P&D)

Planning and Development as at Mar 31, 2024	Q1 Budget	Q1 Actual	YTD Budget	2024	2024	2024 Annual	2024
	YTD Mar 31	YTD Mar 31	vs Forecast	Annual	Annual	Budget	Enhancement
				Budget	Forecast	vs Forecast	
100 Revenue							
200 Sale of Services	(4,249)	(40,626)	36,377	(16,993)	(53,370)	36,377	
250 Grants from Other Governments	0	0	0	0	(257,707)	257,707	
300 Other Revenue	(1,701,120)	(1,831,562)	130,442	(6,804,991)	(6,932,962)	127,971	
350 Contribution Revenue	(178)	0	(178)	(700)	(522)	(178)	
Total 100 Revenue	(1,705,547)	(1,872,188)	166,641	(6,822,684)	(7,244,561)	421,877	0
200 Expenses							
400 Salaries/Benefits/Training	1,821,323	1,385,277	436,046	8,014,418	7,640,698	373,720	1,823,772
450 Contracted Services	154,651	281,906	(127,255)	618,628	740,713	(122,085)	75,000
500 Supplies and Materials	39,633	25,979	13,654	158,595	162,043	(3,448)	26,450
650 Grants	32,269	1,324	30,945	129,100	129,100	0	110,000
Total 200 Expenses	2,047,876	1,694,486	353,390	8,920,741	8,672,554	248,187	2,035,222
Total Planning and Development	342,329	(177,702)	520,031	2,098,057	1,427,993	670,064	2,035,222

As At March 31, 2024 Budget vs Actual to Date

The Planning and Development Department is currently operating below the allocated budget in Q1, resulting in a net surplus of \$520k. This surplus is primarily due to savings in salaries and benefits (84%) and an increase in Other Revenue (25%). The majority of the surplus from other revenue was generated by an increase in the issuance of building, plumbing, and planning permits in Q1 over previous projections.

The department has a number of positions vacant for which recruitment efforts are actively underway to identify and hire suitable candidates for all departmental vacancies.

The majority of the \$127K negative variances in Contracted Services, was due to the \$73K (57%) charge for the rental and maintenance costs for portable toilets, which were funded by a grant that has now been exhausted. The Engineering Department, which oversees this file, is working with the Finance Department to identify an alternative funding source for these costs going forward. Additionally, \$34K of the negative variances is related to legal fees the city incurs on behalf of the developers, which is directly offset by the \$36K positive variance in sales of reserves, as third-party cost recovery is received from development applicants.

The positive variances in supplies and materials and grants are attributed to the timing of expenditures, which are expected to be fully utilized by the end of the year.

2024 Service Enhancements

Description	Amount	Status
Building & Plumbing Division		
Legislatively required reclassification of existing positions	\$ 189,120	In Progress
Plumbing Inspector Cross Connection Control	\$ 118,932	In Progress
1 RFT Building Clerk 3	\$ 90,483	In Progress
1 RPT Zoning Administrator	\$ 53,193	Completed
Planning Division		
Development Planner 3	\$ 150,203	In Progress
Senior Housing Planner (P2)	\$ 75,126	In Progress
Housing Planner (P1)	\$ 128,621	In Progress
Affordable Housing Project Manager (P2)	\$ 2,963	In Progress
Supervisor, Land Use Planning (P3)	\$ 79,884	Completed
Senior Social Planner (P2)	\$ 196,289	In Progress

Q1 Operating Memo – Planning and Development (P&D)

Development Paralegal (P1)	\$ 66,240	In Progress
Crises Response Pilot Project		
Crises Response Team - Manager	\$ 106,883	Completed
Crises Response Team - Homelessness Livability Supervisor	\$ 86,779	Completed
Crises Response Team - Encampment Safety Officer	\$ 76,458	Completed
Crises Response Team - Non Clinical Outreach worker	\$ 86,779	Completed
Crises Response Team - Non Clinical Outreach worker	\$ 86,779	In progress
Crises Response Team - Homelessness Services Coordinator	\$ 76,458	In progress
Policy Development & Advocacy Team - Homelessness Planning Analyst	\$ 70,470	In progress
Policy Development & Advocacy Team - Data Analyst	\$ 35,235	In progress
Policy Development & Advocacy Team – Indigenous Planning Consultant	\$ 63,750	Consultant retained
Crises Response Team - Contracted Services, Supplies and Materials	\$ 15,000	Ongoing - to be utilized by Q4
Operations Support Team - Contracted Services, Supplies and Materials	\$ 7,500	Ongoing - to be utilized by Q4
Other		
Staffing salary upgrades due to reclassifications	\$ 62,079	In Progress
Welcome Centre Community Navigator Position	\$ 75,000	In Progress - to be paid out later in the year
Rent Bank	\$ 35,000	In Progress - to be paid out later in the year

2024 Annual Budget vs Forecast

At the end of the year, it is projected that the Planning and Development Department will operate below the allocated budget with a net surplus of \$670k. The surplus is primarily attributed to: (1) savings in salary, benefits, and training expenses resulting from new positions described above, as these require time to be filled though the first part of the year; and (2) building, plumbing, and planning permit issuance revenues (Other Revenue). Regarding the latter, while the City increased the revenue forecast by approximately \$2.7M as part of the 2024 budget funding strategy, Q1 actuals have surpassed the budget by \$130K.

The savings related to position vacancies are expected to be one-time only, as new recruitments are made and training and development activities are carried out for both existing and newly hired staff members. For Other Revenue, through the following quarters the issuance of building permits is anticipated to align with previously-anticipated volumes; however, it remains uncertain whether the growth in plumbing and planning permits will continue throughout the rest of the year. The department will continue monitoring the trajectory of these revenues.

In Grants from Other Government, the positive variance of \$257k was due to a grant submitted last year but received this year, which was not originally included in the budget.

Q1 Operating Memo – Planning and Development (P&D)

Planning Ahead

The Planning and Development Department is committed to advancing Council’s Strategic Priorities Plan Homes and Housing Options priority, the City’s housing targets arising from the mandated Housing Needs Report and, more recently, the provincial legislation requirements. During the first quarter, the department has been implementing the additional resources approved for 2024 to accelerate this work, including creating and staffing the Housing Division, and the Crises Response Team. In the following quarters, the department will continue to focus on:

- Housing approvals, including development permitting and building/plumbing permit issuance.
- Implementing provincial legislation which has deadlines through 2024 into 2025.
- Advancing affordable housing acceleration and infill housing acceleration projects, as well as initiating updates to key housing policies, e.g. family-friendly, inclusionary zoning, tenant relocation.
- Supporting affordable housing development applications.
- Completing Development Application Process Review (DAPR) process, and transitioning into implementing recommendations from the review; transitioning to e-apply/digital permitting for all permit streams; creating detailed guides, checklists, and communication materials; and ongoing maintenance of processes, tools, and materials.
- Transitioning towards a fixed-rate amenity system that combines Density Bonus, Development Cost Charges (DCC), and Amenity Contribution Charges (ACC). This approach will virtually eliminate amenity negotiations, providing clarity and predictability for both staff and developers.
- Improving data collection and reporting through digital permitting.
- Advancing social planning initiatives previously paused during reallocation of staff to Housing Division as required to respond to new provincial legislation.
- Developing the work plan of the Crises Response Team as staff is onboarded, trained and becomes established in their roles.
- Continuing to advance the Crises Response Pilot Project, including through the Policy Development and Advocacy Team.
- Completing a comprehensive assessment of the Integrated Services Division, their structure and operational mandate.
- Relocating the Climate Action Division within the City’s new Energy and Climate Action Department to facilitate moving into the implementation phase of the City’s climate action initiatives.



New Westminister Police Department

REPORT

Financial Services

To: Mayor Johnstone, Chair, and Members
New Westminister Municipal Police Board

Date: May 21, 2024

From: Jacqueline Dairon
Financial Services

Item #:

Subject: March 31, 2024 Q1 Financial Report and Forecast

RECOMMENDATIONS

That the New Westminister Police Board receive the March 31 2024 Financial Report and Forecast for information.

PURPOSE

The purpose of this report is to provide information to the Board on the Q1 March 31st financial report and provide a financial forecast for the 2024 year.

DISCUSSION

As of March 31, 2024, the police department is currently under budget by \$590,000. The department anticipates this favorable budget variance will decrease throughout the year and result in the department being over budget by \$70K. The following report will provide an overview of the factors that contribute to the budget variances, elaborate on the reasoning behind the projections, and identify potential risks that could influence the departments' financial results in 2024.

Salary and Benefits

In Q1, expenditures in the salaries and benefits accounts have come in \$650K under budget. However, our forecast indicates that these accounts will align closely with the budgeted figures for 2024 or may slightly exceed them. The recent ratification of the sworn members' contract ensures that salaries for the remainder of the year are relatively fixed. Nevertheless, a more precise

assessment will be possible next quarter once the retroactive payments are finalized. Overtime was 12% over budget in Q1 but a significant portion of this overtime was related to special projects and costs were recovered via grants.

Contracted Services

There is currently a \$60K positive variance within the contracted services accounts and the forecast indicates a positive variance should hold during the 2024 fiscal year if all assumptions remain constant.

Education and Training

In our 2024 budget planning, the department aimed to secure additional recruit intake spots at the Justice Institute of British Columbia (JIBC). Consequently, we requested temporary one-time funding of \$116K to accommodate an additional five recruits, beyond our annual plan of nine recruits per fiscal year. At present, we have hired eight recruits, but the exact number of seats secured for September remains uncertain. For the Q1 forecast, we are holding the expectation steady at 14 recruits until we receive confirmation regarding the September intake.

General Office and Administration

The general office and administration accounts are currently on track overall. However, the current forecast suggests that the department may exceed the budget by \$186K. Of this projected overage, approximately \$100K has been recovered through grants. Legal fees continue to be a challenge for the department and the current forecast is based on trends of the first quarter.

Operational Equipment and Other Costs

Operating equipment and other costs are currently \$60K over budget but expected to normalize by year-end with grant recovery. Clothing allowance is forecasted to exceed budget in 2024 due to collective agreement changes, which will be factored into the next budget cycle.

Sales of Service

As of March 31st, the department's revenues fell short by \$400K compared to expectations, primarily due to timing differences in 2023 receivables. While the department still forecasts an overall shortfall, it anticipates this variance to decrease to approximately \$250K. This reduction is largely driven by a decrease in the number of staff members on secondments, as several members have retired, resigned, or returned to their regular duties since the creation of the 2024 Budget. It is worth highlighting that reduced salaries will offset any reduction in recoveries for seconded members.

Grants from other Government

The Grants from Other Governments primarily consist of funding from the Traffic Fine Grant and the Gang Suppression Unit Grant (GSU). However, during the first quarter of 2024, the department received approximately \$600K in funding from the Province for Special Projects. This funding is directly related to overages discussed throughout the report within overtime and expenses.

Although the department has observed reductions in the Traffic Fine Grant in recent years, there is currently no indication of further reductions for this fiscal period; hence, we have assumed the department will receive the full \$1.086M budget allocation.

The budget for the GSU Grant in 2024 was set at \$663K. The Province has advised that starting during the 2024/2025 fiscal period, funding will be withdrawn by 20% per year over the next 5 fiscal years. Based on this directive, it is estimated that the GSU grant for the 2024-2025 period will be capped at a maximum of \$500K. Consequently, this adjustment will result in a projected shortfall of \$180K for the 2024 fiscal year.

OPTIONS

Option #1 – That the New Westminster Police Board receive this report for information

Option #2 – That the New Westminster Police Board provide staff with other direction

Staff recommends option 1.

ATTACHMENT:

- A. March 31st Financial Report
- B. 2024 Financial Forecast
- C. March 31st Board Financial Report

This report has been prepared by: Jacqueline Dairon

Approved for Presentation



Dave Jansen
Chief Constable



**NEW WESTMINSTER POLICE DEPARTMENT
BUDGET TO ACTUAL AS AT MARCH 31, 2024**

	2024 Annual Budget	2024 YTD Budget	Actual March 31, 2024	Budget to Actual Variance
Salaries and Benefits	32,627,000	8,774,390	8,114,430	659,960
Contracts Services	4,338,000	1,077,715	1,016,268	61,447
Education and Training	802,000	200,500	214,140	(13,640)
General Office	1,050,000	262,500	283,821	(21,321)
General Administration	303,500	75,875	49,344	26,531
Operational Equipment	513,500	128,375	188,487	(60,112)
Other Costs	399,000	99,750	72,533	27,217
Total Operating Expenditures	40,033,000	10,619,105	9,939,023	680,082
Sale of Services	(6,554,000)	(1,638,500)	(1,222,490)	(416,010)
Grants from Other Governments	(1,752,000)	(438,000)	(763,507)	325,507
Other Revenue	(23,000)	(5,750)	(10,715)	4,965
Total Revenues	(8,329,000)	(2,082,250)	(1,996,711)	(85,539)
NET EXPENDITURES	31,704,000	8,536,855	7,942,312	594,543



NEW WESTMINSTER POLICE DEPARTMENT 2024 FINANCIAL FORECAST AS AT MARCH 31, 2024

	2024 Annual Budget	YTD Budget	Actual March 31, 2024	2024 Remaining Estimates	Total 2024 Forecast	Budget to Forecast Variance
Salaries and Benefits						
Salaries Police	20,325,000	5,472,117	4,666,104	15,002,010	19,668,114	656,886
Salaries Clerical	2,994,000	806,077	739,298	2,104,954	2,844,252	149,748
Auxiliary Salaries	364,000	97,998	77,711	293,950	371,661	(7,661)
Overtime Police	1,719,000	462,267	517,061	1,601,183	2,118,244	(399,244)
Overtime Clerical	110,000	30,828	21,118	83,353	104,471	5,529
Overtime ICBC	22,000		4,921	15,000	19,921	2,079
Overtime Movies	121,000	14,999	4,086	50,000	54,086	66,914
Benefits Police	5,557,000	1,496,109	1,314,432	4,350,583	5,665,015	(108,015)
Benefits Clerical	931,000	250,652	242,950	673,585	916,535	14,465
Employer Health Tax	484,000	143,343	96,376	373,434	469,810	14,190
Estimate for Cost Increases			430,374		430,374	(430,374)
Total Salaries and Benefits	32,627,000	8,774,390	8,114,430	24,548,053	32,662,483	(35,483)
Contracts Services						
Services from Other Departments	37,000	8,694	11,092	15,000	26,092	10,908
Transcription Costs	46,000	9,936	4,488	38,919	43,407	2,593
Op Services - 3rd Party	3,909,000	978,685	955,246	2,932,340	3,889,656	21,413
Prisoner Custodial Services	346,000	80,400	45,441	302,939	348,380	(2,380)
Total Contracts Services	4,338,000	1,077,715	1,016,268	3,289,199	4,307,535	32,534
Education and Training						
Education and Training	168,000	42,000	56,654	113,346	170,000	(2,000)
Recruit Training	331,000	82,750	92,860	238,140	331,000	-
Conferences and Seminars	75,000	18,750	12,190	61,810	74,000	1,000
Dues and Membership Fees	12,000	3,000	5,224	10,447	15,671	(3,671)
Subscription and Reference	11,000	2,750	6,144	12,288	18,432	(7,432)
Employee Services	25,000	6,250	115	24,000	24,115	885
Recruitment	175,000	43,750	39,328	137,985.35	177,314	(2,314)
Service Excellence	5,000	1,250	1,625	3,375	5,000	-
Total Education and Training	802,000	200,500	214,140	601,392	815,532	(13,532)
General Office						
Office Supplies	53,000	13,250	7,837	23,510	31,347	21,653
Printing and Forms	15,000	3,750	2,715	8,144	10,858	4,142
Business Lines	20,000	5,000	3,493	10,478	13,971	6,029
Cellular	120,000	30,000	24,728	74,183	98,911	21,089
Equipment and Furniture	35,000	8,750	4,586	140,000	144,586	(109,586)
Computer Equipment	130,000	32,500	16,727	23,273	40,000	90,000
Computer Operating Costs	140,000	35,000	15,083	84,917	100,000	40,000
System Usage Fee	475,000	118,750	200,459	479,541	680,000	(205,000)
Office Operating Costs	21,000	5,250	2,666	7,997	10,662	10,338
Records Management	11,000	2,750	2,353	11,764	14,117	(3,117)
Courier and Delivery	8,000	2,000	2,186	6,557	8,743	(743)
Postage	6,000	1,500	991	2,972	3,963	2,037
Advertising and Promotion	16,000	4,000	-	15,000	15,000	1,000
Total General Office	1,050,000	262,500	283,821	888,337	1,172,158	(122,158)
General Administration						
Unscheduled Maintenance	40,000	10,000	729	40,000	40,729	(729)
Security Systems	20,000	5,000	3,636	16,103	19,739	261
Consultants and Studies	122,000	30,500	3,934	120,000	123,934	(1,934)
Legal	100,000	25,000	40,658	121,975	162,634	(62,634)
Volunteer and Community Engagement	20,000	5,000	92	19,500	19,592	408
Bank Charges	1,500	375	295	885	1,180	320



**NEW WESTMINSTER POLICE DEPARTMENT
2024 FINANCIAL FORECAST AS AT MARCH 31, 2024**

	2024 Annual Budget	YTD Budget	Actual March 31, 2024	2024 Remaining Estimates	Total 2024 Forecast	Budget to Forecast Variance
Total General Administration	303,500	75,875	49,344	318,464	367,808	(64,308)
Operational Equipment						
Equipment Operating Costs	28,000	7,000	3,375	10,125	14,700	14,500
Radio Communications	310,000	77,500	81,814	238,035	319,849	(9,849)
Photographic	10,500	2,625		10,000	10,000	500
Firearms	75,000	18,750	55,305	24,695	80,000	(5,000)
Operational Costs - Other	90,000	22,500	47,994	60,000	107,994	(17,994)
Total Operational Equipment	513,500	128,375	188,487	342,855	532,543	(17,843)
Other Costs						
Appreciation and Hospitality	14,000	3,500	-	14,000	14,000	-
Other Grants and Donations	30,000	7,500	2,575	25,000	27,575	2,425
Special Investigations	25,000	6,250	25,080		25,080	(80)
Clothing Allowance	60,000	15,000	16,216	48,649	64,866	(4,866)
Clothing Issue	215,000	53,750	22,144	141,432.33	163,576	51,424
Laundry	55,000	13,750	6,517	32,585	39,102	15,898
Total Other Costs	399,000	99,750	72,533	261,667	334,199	64,801
Total Operating Expenditures	40,033,000	10,619,105	9,939,023	30,249,965	40,192,257	(155,988)
Revenues						
Sale of Services						
Custodial Services	(35,000)	(8,750)	(9,325)	(25,675)	(35,000)	-
Other Sales of Services	(340,000)	(85,000)	(48,120)	(281,880)	(330,000)	(10,000)
3rd Party Cost Recovery Charge	(6,074,000)	(1,518,500)	(1,165,045)	(4,659,957)	(5,825,002)	(248,998)
City Special Event Recovery	(105,000)	(26,250)	-	(105,000)	(105,000)	-
Sale of Services	(6,554,000)	(1,638,500)	(1,222,490)	(5,072,512)	(6,295,002)	(258,998)
Grants from Other Governments						
Grants - Revenue Sharing	(1,752,000)	(438,000)	(763,507)	(1,334,437)	(2,097,944)	345,944
Grants from Other Governments	(1,752,000)	(438,000)	(763,507)	(1,334,437)	(2,097,944)	345,944
Other Revenue						
False Alarm Fines	(13,000)	(3,250)	(8,300)	(5,000)	(13,300)	300
Auction Proceeds	(10,000)	(2,500)	(2,415)	(7,245)	(9,659)	(341)
Other Revenue	(23,000)	(5,750)	(10,715)	(12,245)	(22,959)	(41)
Total Revenues	(8,329,000)	(2,082,250)	(1,996,711)	(6,419,194)	(8,415,905)	86,905
Net Operating Expenditures	31,704,000	8,536,855	7,942,312	23,830,771	31,776,352	(69,083)



**NEW WESTMINSTER POLICE DEPARTMENT
BUDGET TO ACTUAL AS AT MARCH 31, 2024
POLICE BOARD**

	2024 Annual Budget	Actual March 31, 2024	Budget to Actual Variance
Conferences and Seminars	20,000	650	19,350
Dues and Membership Fees	2,000	2,625	(625)
Consultants and Honorarium	20,700	2,184	18,516
Total Police Board	42,700	5,459	37,241