

**City of Kitchener**  
**Tax Supported Operating Variance Report**  
**for the six months ended June 30, 2023**

	2023 Approved Budget	2023 Actual as at June	2023 Budget as at June	2023 Variance \$ as at June	2023 Variance % as at June	2023 Projected Year end Surplus/(Deficit)	Comments
<b>CHIEF ADMINISTRATOR'S OFFICE</b>							
CAO ADMINISTRATION	1,203,421	572,817	580,540	7,723	1.3%	-	
<b>CHIEF ADMINISTRATOR'S OFFICE TOTAL</b>	<b>1,203,421</b>	<b>572,817</b>	<b>580,540</b>	<b>7,723</b>	<b>1.3%</b>	<b>-</b>	
<b>COMMUNITY SERVICES DEPARTMENT</b>							
COMMUNITY SERVICES ADMINISTRATION	838,337	388,621	409,134	20,513	5.0%	-	
BY-LAW ENFORCEMENT	2,869,769	1,051,040	1,121,210	70,170	6.3%	-	
CORPORATE CUSTOMER SERVICE	1,201,484	552,944	554,680	1,736	0.3%	25,000	
FIRE	39,256,568	18,907,614	18,987,931	80,317	0.4%	(30,000)	
NEIGHBOURHOOD PROGRAMS & SERVICES	9,370,433	4,096,464	4,110,339	13,875	0.3%	(25,000)	
SPORT DIVISION	1,803,726	837,044	869,490	32,446	3.7%	70,000	
<b>COMMUNITY SERVICES DEPARTMENT TOTAL</b>	<b>55,340,317</b>	<b>25,833,727</b>	<b>26,052,784</b>	<b>219,057</b>	<b>0.8%</b>	<b>40,000</b>	
<b>FINANCIAL SERVICES DEPARTMENT</b>							
FINANCIAL SERVICES ADMINISTRATION	350,523	165,356	169,825	4,469	2.6%	-	
FINANCIAL OPERATIONS	1,597,555	729,351	773,947	44,596	5.8%	15,000	
FINANCIAL REPORTING & ERP SOLUTIONS	801,155	293,225	395,618	102,393	26.5%	-	
FINANCIAL PLANNING & ASSET MANAGEMENT	1,243,088	572,459	600,769	28,310	3.9%	-	
REVENUE	237,675	3,691	5,716	2,025	35.4%	25,000	
<b>FINANCIAL SERVICES DEPT TOTAL</b>	<b>4,229,996</b>	<b>1,764,082</b>	<b>1,945,875</b>	<b>181,793</b>	<b>9.3%</b>	<b>40,000</b>	
<b>CORPORATE SERVICES DEPARTMENT</b>							
CORPORATE SERVICES ADMINISTRATION	553,428	259,461	266,056	6,595	2.5%	-	
MAYOR & COUNCIL	1,639,997	795,124	803,887	8,763	1.1%	-	
CORPORATE COMMUNICATIONS	1,628,206	860,958	746,682	(114,276)	-15.3%	(125,000)	Current and projected deficit due to substantial decline in advertising and sponsorship revenue.
EQUITY, ANTI-RACISM & INDIGENOUS	891,417	359,552	432,390	72,838	16.8%	80,000	
HUMAN RESOURCES	3,043,006	1,421,209	1,465,285	44,076	3.0%	15,000	
TECHNOLOGY INNOVATION & SERVICES	5,919,789	2,830,332	2,850,305	19,973	0.7%	50,000	
LEGAL	1,063,378	493,502	515,819	22,317	4.3%	15,000	
LEGISLATED SERVICES	1,332,366	550,967	671,928	120,961	18.0%	-	
<b>CORPORATE SERVICES DEPT TOTAL</b>	<b>16,071,587</b>	<b>7,571,105</b>	<b>7,752,352</b>	<b>181,247</b>	<b>2.3%</b>	<b>35,000</b>	
<b>DEVELOPMENT SERVICES DEPARTMENT</b>							
DEVELOPMENT SERVICES ADMINISTRATION	1,203,189	538,552	582,178	43,626	7.5%	-	
ECONOMIC DEVELOPMENT	6,359,911	3,854,309	3,897,530	43,221	1.1%	-	
PLANNING	1,692,717	219,622	516,114	296,492	57.4%	320,000	Current and projected surplus due to higher than anticipated revenues for site plans.
ENGINEERING	(104,759)	(175,340)	(208,055)	(32,715)	-15.7%	55,000	
TRANSPORTATION SERVICES	3,906,946	1,607,335	1,634,048	26,713	1.6%	30,000	
<b>DEVELOPMENT SERVICES DEPT TOTAL</b>	<b>13,058,004</b>	<b>6,044,478</b>	<b>6,421,815</b>	<b>377,337</b>	<b>5.9%</b>	<b>405,000</b>	

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<b>INFRASTRUCTURE SERVICES DEPARTMENT</b>							
INFRASTRUCTURE SERVICES ADMINISTRATION	702,679	359,762	340,969	(18,793)	-5.5%	-	
FACILITIES MANAGEMENT	16,594,099	7,451,019	7,462,164	11,145	0.1%	365,000	Projected surplus due to reduced utility consumption which is partially offset by increased material and labour costs to address increasing maintenance requirements due to aging facilities
PARKS AND CEMETERIES	19,525,425	10,141,237	10,118,062	(23,175)	-0.2%	(110,000)	The current and projected deficit is a result of reduced crematorium revenue due to closure, as well as increased winter costs; partially offset by increased cemetery revenue based on increased sales volume
OPERATIONS - ROADS AND TRAFFIC	12,825,069	7,359,320	7,117,217	(242,103)	-3.4%	(360,000)	Projected deficit due to increased material prices for items such as asphalt paint and road salt, as well as increased contracted services costs for snow removal
<b>INFRASTRUCTURE SERVICES DEPARTMENT TOTAL</b>	<b>49,647,272</b>	<b>25,311,338</b>	<b>25,038,412</b>	<b>(272,926)</b>	<b>-1.1%</b>	<b>(105,000)</b>	
<b>NET DEPARTMENTAL EXPENDITURES</b>	<b>139,550,597</b>	<b>67,097,547</b>	<b>67,791,778</b>	<b>694,231</b>	<b>1.0%</b>	<b>415,000</b>	
<b>GENERAL EXPENSES</b>							
GRANTS & BOARDS	16,781,037	9,454,162	9,454,162	-	0.0%	-	
OTHER	2,705,258	1,452,644	1,208,456	(244,188)	-20.2%	-	
GAPPING	(2,100,000)	(7,206,482)	(6,714,635)	491,847	7.3%	985,000	Current and projected surplus due to staff savings resulting from regular vacancies.
CAPITAL AND RESERVE FINANCING	16,273,277	12,476,988	12,476,988	-	0.0%	-	
CONTRACT SERVICES	968,790	589,036	476,241	(112,795)	-23.7%	(225,000)	Current and projected deficit due to increased costs related to existing contract with the Humane Society.
TAX WRITEOFFS & REBATES	78,050	93,805	72,006	(21,799)	-30.3%	-	
PROVISIONS - BAD DEBT ALLOWANCE	850,000	-	-	-	0.0%	-	
EMERGENCY OPERATIONS CENTRE	-	76,600	-	(76,600)	-100.0%	-	
<b>GENERAL EXPENSES TOTAL</b>	<b>35,556,412</b>	<b>16,936,753</b>	<b>16,973,218</b>	<b>36,465</b>	<b>0.2%</b>	<b>760,000</b>	
<b>TOTAL NET EXPENSES</b>	<b>175,107,009</b>	<b>84,034,300</b>	<b>84,764,996</b>	<b>730,696</b>	<b>0.9%</b>	<b>1,175,000</b>	
<b>GENERAL REVENUES</b>							
<b>TAXES</b>							
GENERAL LEVY	(146,507,227)	(121,852,085)	(121,852,085)	-	0.0%	-	
SUPPLEMENTARY TAXES/WRITE-OFFS	(1,050,000)	275,194	275,194	-	0.0%	-	
LOCAL IMPROVEMENTS	-	(104)	-	104	100.0%	-	
PAYMENTS IN LIEU	(4,594,700)	(776,027)	(843,482)	(67,455)	-8.0%	-	
	<b>(152,151,927)</b>	<b>(122,353,022)</b>	<b>(122,420,373)</b>	<b>(67,351)</b>	<b>-0.1%</b>	<b>-</b>	
<b>OTHER REVENUE</b>							
INVESTMENT INCOME	(5,458,000)	(5,444,409)	(2,273,556)	3,170,853	139.5%	-	Projected surplus of \$4,000,000 will be transferred to reserve at year end.
PENALTIES & INTEREST	(4,126,143)	(1,693,526)	(1,636,682)	56,844	3.5%	100,000	Current and projected surplus is due to an increase in overall property tax receivable balances.
CONTRIBUTION FROM RERSERVES AND ENTERPRISES	(12,883,097)	(6,216,551)	(6,216,551)	-	0.0%	-	
SUNDRY INCOME	(124,059)	(108,074)	(37,213)	70,861	190.4%	-	
SOLAR ROOF	(363,783)	-	-	-	0.0%	-	
	<b>(22,955,082)</b>	<b>(13,462,560)</b>	<b>(10,164,002)</b>	<b>3,298,558</b>	<b>32.5%</b>	<b>100,000</b>	
<b>GENERAL REVENUES TOTAL</b>	<b>(175,107,009)</b>	<b>(135,815,582)</b>	<b>(132,584,375)</b>	<b>3,231,207</b>	<b>2.4%</b>	<b>100,000</b>	
<b>TOTAL CITY OPERATIONS</b>	<b>-</b>	<b>(51,781,282)</b>	<b>(47,819,379)</b>	<b>3,961,903</b>	<b>8.3%</b>	<b>1,275,000</b>	