

City of Kitchener
Tax Supported Operating Variance Report
for the nine months ended Sept 30, 2023

	2023 Approved Budget	2023 Actual as at Sept	2023 Budget as at Sept	2023 Variance \$ as at Sept	2023 Variance % as at Sept	2023 Projected Year end Surplus/(Deficit)	Comments
CHIEF ADMINISTRATOR'S OFFICE							
CAO ADMINISTRATION	1,203,421	898,188	903,088	4,900	0.5%	-	
CHIEF ADMINISTRATOR'S OFFICE TOTAL	1,203,421	898,188	903,088	4,900	0.5%	-	
COMMUNITY SERVICES DEPARTMENT							
COMMUNITY SERVICES ADMINISTRATION	838,337	609,952	630,055	20,103	3.2%	-	
BY-LAW ENFORCEMENT	2,869,769	1,978,424	2,134,698	156,274	7.3%	-	
CORPORATE CUSTOMER SERVICE	1,201,484	805,108	889,404	84,296	9.5%	125,000	Current and projected surplus due to savings in contract services.
FIRE	39,256,568	29,193,897	29,500,912	307,015	1.0%	(35,000)	
NEIGHBOURHOOD PROGRAMS & SERVICES	9,370,433	6,874,804	7,025,471	150,667	2.1%	10,000	
SPORT DIVISION	1,803,726	1,526,697	1,409,450	(117,247)	-8.3%	(175,000)	Current and projected deficit due to higher than budgeted wages.
COMMUNITY SERVICES DEPARTMENT TOTAL	55,340,317	40,988,882	41,589,990	601,108	1.4%	(75,000)	
FINANCIAL SERVICES DEPARTMENT							
FINANCIAL SERVICES ADMINISTRATION	350,523	293,529	263,914	(29,615)	-11.2%	-	
FINANCIAL OPERATIONS	1,597,555	1,211,360	1,224,279	12,919	1.1%	25,000	
FINANCIAL REPORTING & ERP SOLUTIONS	801,155	460,481	603,335	142,854	23.7%		
FINANCIAL PLANNING & ASSET MANAGEMENT	1,243,088	915,024	938,594	23,570	2.5%		
REVENUE	237,675	3,691	5,716	2,025	35.4%	50,000	
FINANCIAL SERVICES DEPT TOTAL	4,229,996	2,884,085	3,035,838	151,753	5.0%	75,000	
CORPORATE SERVICES DEPARTMENT							
CORPORATE SERVICES ADMINISTRATION	553,428	417,729	416,424	(1,305)	-0.3%	-	
MAYOR & COUNCIL	1,639,997	1,216,939	1,236,012	19,073	1.5%	25,000	
CORPORATE COMMUNICATIONS	1,628,206	1,377,445	1,172,404	(205,041)	-17.5%	(200,000)	Current and projected deficit due to substantial decline in advertising and sponsorship revenue. Increased pricing is also causing an overage in printing and deliver for Active Kitchener and Kitchener Life.
EQUITY, ANTI-RACISM & INDIGENOUS	891,417	561,799	668,564	106,765	16.0%	120,000	Current and projected surplus due to staffing vacancy in the Social Planning & Affordable Housing portfolio.
HUMAN RESOURCES	3,043,006	2,229,695	2,283,989	54,294	2.4%	-	
TECHNOLOGY INNOVATION & SERVICES	5,919,789	4,455,778	4,447,371	(8,407)	-0.2%	40,000	
LEGAL	1,063,378	784,057	821,736	37,679	4.6%	-	
LEGISLATED SERVICES	1,332,366	840,524	1,014,807	174,283	17.2%	155,000	Current and projected surplus due to higher than budget Business Licenses revenue, higher Committee of Adjustments due to change in User Fees and lower postage costs due to decreased usage.
CORPORATE SERVICES DEPT TOTAL	16,071,587	11,883,966	12,061,307	177,341	1.5%	140,000	
DEVELOPMENT SERVICES DEPARTMENT							
DEVELOPMENT SERVICES ADMINISTRATION	1,203,189	910,920	903,477	(7,443)	-0.8%	(55,000)	
ECONOMIC DEVELOPMENT	6,359,911	5,134,775	5,199,316	64,541	1.2%	-	Current and projected surplus due to higher than anticipated revenues for Site plans as well as Official Plan and Zoning By-law Amendments.
PLANNING	1,692,717	204,175	961,937	757,762	78.8%	805,000	Current and projected surplus due to higher than anticipated revenues for Site plans and Service Charge revenue.
ENGINEERING	(104,759)	(279,203)	(192,552)	86,651	45.0%	145,000	
TRANSPORTATION SERVICES	3,906,946	2,268,481	2,588,963	320,482	12.4%	115,000	Current and projected surplus due to increased Road Closure permits as well as a decrease in walkway lighting spending. Current surplus also includes Electricity savings that will be transferred to the Energy reserve.
DEVELOPMENT SERVICES DEPT TOTAL	13,058,004	8,239,148	9,461,141	1,221,993	12.9%	1,010,000	

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INFRASTRUCTURE SERVICES DEPARTMENT							
INFRASTRUCTURE SERVICES ADMINISTRATION	702,679	546,898	528,101	(18,797)	-3.6%	-	
FACILITIES MANAGEMENT	16,594,099	11,923,606	12,044,048	120,442	1.0%	(175,000)	Current surplus due to reduced utility consumption, savings will be transferred to energy reserve; Projected deficit driven by increased water usage at pools due to required draining and re-filling, and increased service charges at rented facilities
PARKS AND CEMETERIES	19,525,425	15,198,383	14,770,898	(427,485)	-2.9%	(285,000)	Current and projected deficit is a result of reduced crematorium revenue due to closure, as well as increased operating and maintenance costs; partially offset by increased cemetery revenue based on increased sales volume
OPERATIONS - ROADS AND TRAFFIC	12,825,069	9,571,519	9,505,437	(66,082)	-0.7%	(65,000)	
INFRASTRUCTURE SERVICES DEPARTMENT TOTAL	49,647,272	37,240,406	36,848,484	(391,922)	-1.1%	(525,000)	
NET DEPARTMENTAL EXPENDITURES	139,550,597	102,134,675	103,899,848	1,765,173	1.7%	625,000	
GENERAL EXPENSES							
GRANTS & BOARDS	16,781,037	13,729,036	13,729,036	-	0.0%	-	
OTHER	2,705,258	2,162,559	1,868,196	(294,363)	-15.8%	-	
GAPPING	(2,100,000)	(8,393,859)	(7,361,759)	1,032,100	14.0%	1,375,000	Current and projected surplus due to staff savings resulting from regular vacancies.
CAPITAL AND RESERVE FINANCING	16,273,277	14,777,158	14,777,158	-	0.0%	-	
CONTRACT SERVICES	968,790	793,129	713,720	(79,409)	-11.1%	(105,000)	Current and projected deficit due to increased costs related to existing contract with the Humane Society.
TAX WRITEOFFS & REBATES	78,050	94,259	76,527	(17,732)	-23.2%	-	
PROVISIONS - BAD DEBT ALLOWANCE	850,000	650,000	746,356	96,356	12.9%	-	
EMERGENCY OPERATIONS CENTRE	-	84,435	-	(84,435)	-100.0%	-	
GENERAL EXPENSES TOTAL	35,556,412	23,896,717	24,549,234	652,517	2.7%	1,270,000	
TOTAL NET EXPENSES	175,107,009	126,031,392	128,449,082	2,417,690	1.9%	1,895,000	
GENERAL REVENUES							
TAXES							
GENERAL LEVY	(146,507,227)	(146,507,278)	(146,507,278)	-	0.0%	-	
SUPPLEMENTARY TAXES/WRITE-OFFS	(1,050,000)	(1,550,508)	(136,654)	1,413,854	1034.6%	750,000	Current and projected surplus due to higher than expected Supplementary revenues as well as lower than expected Tax appeal write-offs.
LOCAL IMPROVEMENTS	-	(113)	-	113	100.0%	-	
PAYMENTS IN LIEU	(4,594,700)	(4,707,815)	(4,594,701)	113,114	2.5%	115,000	Current and projected surplus due to increased assessment on PILs.
	(152,151,927)	(152,765,714)	(151,238,633)	1,527,081	1.0%	865,000	
OTHER REVENUE							
INVESTMENT INCOME	(5,458,000)	(9,482,483)	(3,704,082)	5,778,401	156.0%	-	Any year end surplus in investment income will be transferred to reserve.
PENALTIES & INTEREST	(4,126,143)	(3,180,852)	(2,843,357)	337,495	11.9%	500,000	Current and projected surplus is due to an increase in overall property tax receivable balances.
CONTRIBUTION FROM RERSERVES AND ENTERPRISES	(12,883,097)	(9,437,326)	(9,437,326)	-	0.0%	-	
SUNDRY INCOME	(124,059)	(115,630)	(77,741)	37,889	48.7%	-	
SOLAR ROOF	(363,783)	-	-	-	0.0%	-	
	(22,955,082)	(22,216,291)	(16,062,506)	6,153,785	38.3%	500,000	
GENERAL REVENUES TOTAL	(175,107,009)	(174,982,005)	(167,301,139)	7,680,866	4.6%	1,365,000	
TOTAL CITY OPERATIONS	-	(48,950,613)	(38,852,057)	10,098,556	26.0%	3,260,000	