

# CITY OF KITCHENER

## VARIANCE REPORT - TAX SUPPORTED OPERATING

for the six months ended June 30, 2024



Division Description	2024 Restated Budget	2024 Budget as at June	2024 Actual as at June	2024 Variance as at June	2024 % Variance as at June	2024 Projected Year End Surplus/(Deficit)	Comments
<b>CAO OFFICE</b>							
CAO ADMINISTRATION	1,253,313	623,655	630,802	(7,147)	(1.1%)	(1,000)	
<b>CAO OFFICE TOTAL</b>	<b>1,253,313</b>	<b>623,655</b>	<b>630,802</b>	<b>(7,147)</b>	<b>(1.1%)</b>	<b>(1,000)</b>	
<b>COMMUNITY SERVICES</b>							
CSD ADMIN	1,036,555	518,342	508,522	9,820	1.9%	-	
BYLAW ENFORCEMENT	3,222,938	1,606,630	1,618,679	(12,049)	(0.7%)	(130,000)	Current and projected deficit due to lower parking fines.
CORPORATE CUSTOMER SERVICE	1,199,347	560,048	561,701	(1,653)	(0.3%)	-	
FIRE	40,893,826	20,753,949	20,688,159	65,790	0.3%	(91,000)	
NEIGHBOURHOOD PROGRAMS & SERVICES	10,675,218	5,093,872	4,997,504	96,368	1.9%	(59,000)	
SPORT	2,342,662	1,271,446	1,187,161	84,285	6.6%	(19,000)	
<b>COMMUNITY SERVICES TOTAL</b>	<b>59,370,546</b>	<b>29,804,287</b>	<b>29,561,726</b>	<b>242,561</b>	<b>0.8%</b>	<b>(299,000)</b>	
<b>CORPORATE SERVICES</b>							
COR ADMIN	553,249	276,106	271,600	4,506	1.6%	5,000	
CORPORATE COMMUNICATIONS	1,740,949	864,636	971,174	(106,538)	(12.3%)	(156,000)	Current and projected deficit due to substantial decline in advertising and sponsorship revenue. Increased pricing is also causing an overage in printing and delivery for Active Kitchener and Kitchener Life.
EQUITY, ANTI-RACISM & INDIGENOUS	838,614	417,224	371,680	45,544	10.9%	46,000	
HUMAN RESOURCES	3,227,124	1,607,381	1,613,118	(5,737)	(0.4%)	(12,000)	
LEGAL	1,128,464	567,948	577,314	(9,366)	(1.6%)	4,000	
LEGISLATED SERVICES	1,423,245	759,572	654,844	104,728	13.8%	90,000	Current and projected surplus due to higher than anticipated Business and Marriage License revenue.
MAYOR AND COUNCIL	1,736,368	878,284	885,207	(6,923)	(0.8%)	(2,000)	

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TECHNOLOGY INNOVATION & SERVICES	6,293,396	3,121,426	3,117,773	3,653	0.1%	2,000	
<b>CORPORATE SERVICES TOTAL</b>	<b>16,941,409</b>	<b>8,492,577</b>	<b>8,462,710</b>	<b>29,867</b>	<b>0.4%</b>	<b>(23,000)</b>	
<b>DEVELOPMENT SERVICES</b>							
DEVELOPMENT ADMIN	794,443	396,523	280,681	115,842	29.2%		- Current surplus due to timing of Membership payments to the Region as well as the timing of the Youth Climate Action Plan grant payments.
ECONOMIC DEVELOPMENT	7,253,688	4,421,266	4,264,867	156,399	3.5%	82,000	Current and projected surplus due to unallocated Grant expense. The surplus will be partially offset by unanticipated Conrad Centre expenses.
ENGINEERING	(34,456)	(110,303)	(594,740)	484,437	(439.2%)	440,000	Current and projected surplus due to higher than anticipated revenues for Site plans and Service Charge revenue.
PLANNING	2,520,989	1,030,333	670,099	360,234	35.0%	91,000	Current and projected surplus due to higher than anticipated revenues for Site plans as well as Official Plan and Zoning By-law Amendments.
TRANSPORTATION SERVICES	4,174,903	1,908,314	1,755,679	152,635	8.0%	72,000	Current surplus due to electricity savings that will be transferred to Energy Reserve at end of year.
<b>DEVELOPMENT SERVICES TOTAL</b>	<b>14,709,567</b>	<b>7,646,133</b>	<b>6,376,586</b>	<b>1,269,547</b>	<b>16.6%</b>	<b>685,000</b>	
<b>FINANCIAL SERVICES</b>							
FINANCIAL SERVICES ADMINISTRATION	492,530	243,511	256,815	(13,304)	(5.5%)	(10,000)	
FINANCIAL OPERATIONS	1,748,429	880,478	840,816	39,662	4.5%	20,000	
FINANCIAL PLANNING & ASSET MANAGEMENT	1,294,294	656,130	629,575	26,556	4.0%	10,000	
FINANCIAL REPORTING & ERP SOLUTIONS	830,157	433,705	406,273	27,432	6.3%	-	

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REVENUE	187,344	75,764	9,388	66,376	87.6%	-	
<b>FINANCIAL SERVICES TOTAL</b>	<b>4,552,754</b>	<b>2,289,588</b>	<b>2,142,867</b>	<b>146,722</b>	<b>6.4%</b>	<b>20,000</b>	
<b>GENERAL EXPENSE</b>							
BAD DEBT	858,500	-	-	-	-	-	
BOARDS	14,772,987	7,924,566	8,291,767	(367,201)	(4.6%)	-	
CAPITAL OUT OF CURRENT	3,879,700	3,703,352	3,880,000	(176,648)	(4.8%)	-	
CONTRACT SERVICES	1,177,269	529,576	780,889	(251,313)	(47.5%)	(251,000)	Current and projected deficit due to increased contracted services for KW Humane Society.
DEBT CHARGES	4,931,952	2,049,607	1,927,255	122,352	6.0%	123,000	Current and projected surplus due to varying interest rates.
GAPPING	(2,500,000)	(1,161,959)	(2,370,089)	1,208,130	(104.0%)	1,208,000	Current and projected surplus due to staff savings resulting from regular vacancies.
GRANTS	2,535,455	1,532,303	1,554,983	(22,680)	(1.5%)	-	
OTHER GENERAL EXPENSE	701,528	148,269	149,848	(1,579)	(1.1%)	-	
TAX WRITE OFFS	98,050	90,458	80,911	9,547	10.6%	-	
TRANSFERS TO RESERVES	8,423,952	8,010,388	7,779,824	230,564	2.9%	-	
<b>GENERAL EXPENSE TOTAL</b>	<b>34,879,393</b>	<b>22,826,560</b>	<b>22,075,388</b>	<b>751,172</b>	<b>3.3%</b>	<b>1,080,000</b>	
<b>GENERAL REVENUE</b>							
CONTR FROM ENTERPRISE	(10,858,276)	(5,429,141)	(5,429,141)	-	-	-	
CONTR FROM RESERVES	(1,350,000)	(675,000)	(675,000)	-	-	-	
GENERAL LEVY	(156,022,861)	(129,764,214)	(129,764,214)	-	-	-	
INVESTMENT INCOME	(5,458,000)	(2,273,556)	(10,066,835)	7,793,279	(342.8%)	-	Any year end surplus in investment income will be transferred to reserve.
OTHER TAXATION	(5,762,700)	(776,353)	(3,780,749)	3,004,396	(387.0%)	76,000	
PENALTIES & INTEREST	(4,704,462)	(1,953,204)	(2,986,322)	1,033,118	(52.9%)	1,000,000	Current and projected surplus driven by higher than usual Accounts Receivable balances.
SUNDRY	(498,527)	(38,917)	(109,902)	70,985	(182.4%)	-	
<b>GENERAL REVENUE TOTAL</b>	<b>(184,654,826)</b>	<b>(140,910,385)</b>	<b>(152,812,163)</b>	<b>11,901,778</b>	<b>(8.4%)</b>	<b>1,076,000</b>	

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### INFRASTRUCTURE SERVICES

FACILITIES MANAGEMENT	17,871,408	8,192,161	8,320,544	(128,383)	(1.6%)	(191,000)	Current and projected deficit driven by higher security costs due to increased demand, as well as HVAC repair at City Hall; partially offset by energy savings.
FLEET	-	(1,063,929)	(1,063,929)	-	-	-	
INS ADMIN	721,605	373,489	387,071	(13,582)	(3.6%)	18,000	
OPERATIONS - ROADS & TRAFFIC	13,101,325	7,722,810	7,130,258	592,552	7.7%	593,000	Current and projected surplus due to reduced winter maintenance costs resulting from unseasonably warm winter months
PARKS & CEMETERIES	21,253,506	9,999,049	9,816,343	182,706	1.8%	125,000	Current and projected surplus due to higher than anticipated sales in Cemeteries and reduced winter maintenance costs; partially offset by increased costs for vandalism and lost revenues from crematorium closure.
<b>INFRASTRUCTURE SERVICES TOTAL</b>	<b>52,947,844</b>	<b>25,223,580</b>	<b>24,590,287</b>	<b>633,293</b>	<b>2.5%</b>	<b>545,000</b>	
<b>TOTAL CITY OPERATIONS</b>	<b>-</b>	<b>(44,004,005)</b>	<b>(58,971,797)</b>	<b>14,967,793</b>	<b>(34.0%)</b>	<b>3,083,000</b>	