

CITY OF KITCHENER

VARIANCE REPORT - TAX

for the year ended December 31, 2024



Division Description	2024 Restated Budget	2024 Actual	2024 Variance	2024 % Variance	Comments
CAO OFFICE					
CAO ADMINISTRATION	1,253,313	1,286,945	(33,632)	(2.7%)	
CAO OFFICE TOTAL	1,253,313	1,286,945	(33,632)	(2.7%)	
COMMUNITY SERVICES					
CSD ADMIN	1,036,555	1,050,486	(13,931)	(1.3%)	
BYLAW ENFORCEMENT	3,222,938	3,110,856	112,082	3.5%	Positive variance due to higher than budgeted fine revenues.
CORPORATE CUSTOMER SERVICE	1,199,347	1,242,494	(43,147)	(3.6%)	
FIRE	40,893,826	41,015,584	(121,758)	(0.3%)	Negative variance due to increased costs of vehicle maintenance supplies.
NEIGHBOURHOOD PROGRAMS & SERVICES	10,675,218	10,832,736	(157,518)	(1.5%)	Negative variance due to removal of some program fees for older adult/children/youth programs and expanded weekend programming at designated community centres.
SPORT	2,342,662	2,913,484	(570,822)	(24.4%)	Negative variance due to lower than budgeted revenues and higher than budgeted program costs.
COMMUNITY SERVICES TOTAL	59,370,546	60,165,640	(795,094)	(1.3%)	
CORPORATE SERVICES					
COR ADMIN	553,249	562,455	(9,206)	(1.7%)	
CORPORATE COMMUNICATIONS	1,740,949	2,012,561	(271,612)	(15.6%)	Negative variance due to lower than budgeted advertising and sponsorship revenues as well as increased printing fees.
EQUITY, ANTI-RACISM & INDIGENOUS	838,614	744,572	94,042	11.2%	

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HUMAN RESOURCES	3,227,124	3,216,664	10,460	0.3%	
LEGAL	1,128,464	1,161,001	(32,537)	(2.9%)	
LEGISLATED SERVICES	1,423,245	1,449,783	(26,538)	(1.9%)	
MAYOR AND COUNCIL	1,736,368	1,750,604	(14,236)	(0.8%)	
TECHNOLOGY INNOVATION & SERVICES	6,293,396	6,282,604	10,792	0.2%	
CORPORATE SERVICES TOTAL	16,941,409	17,180,244	(238,835)	(1.4%)	
DEVELOPMENT SERVICES					
DEVELOPMENT ADMIN	794,443	814,202	(19,759)	(2.5%)	
ECONOMIC DEVELOPMENT	7,253,688	7,568,387	(314,699)	(4.3%)	Negative variance due to additional one-time funding in the grant to TheMuseum.
ENGINEERING	(34,456)	(806,118)	771,662	2,239.6%	Positive variance due to higher than budgeted new subdivision revenue.
PLANNING	2,520,989	2,231,849	289,140	11.5%	Positive variance due to higher than budgeted revenues for site plans and zoning Certificates.
TRANSPORTATION SERVICES	4,174,903	4,103,762	71,141	1.7%	
DEVELOPMENT SERVICES TOTAL	14,709,567	13,912,082	797,485	5.4%	
FINANCIAL SERVICES					
FINANCIAL SERVICES ADMINISTRATION	492,530	517,049	(24,519)	(5.0%)	
FINANCIAL OPERATIONS	1,748,429	1,638,759	109,670	6.3%	Positive variance due to lower than expected software licensing costs.
FINANCIAL PLANNING & ASSET MANAGEMENT	1,294,294	1,268,047	26,247	2.0%	
FINANCIAL REPORTING & ERP SOLUTIONS	966,094	1,014,948	(48,854)	(5.1%)	
REVENUE	51,407	58,110	(6,703)	(13.0%)	

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FINANCIAL SERVICES	4,552,754	4,496,913	55,841	1.2%
TOTAL				
GENERAL EXPENSE				
BAD DEBT	858,500	815,426	43,074	5.0%
BOARDS	14,772,987	14,752,745	20,242	0.1%
CAPITAL OUT OF CURRENT	3,879,700	3,880,000	(300)	(0.0%)
CONTRACT SERVICES	1,177,269	1,117,340	59,929	5.1%
DEBT CHARGES	4,931,952	4,228,891	703,061	14.3% Positive variance due to deferred timing of new debt issuance.
GAPPING	(2,500,000)	(664,503)	(1,835,497)	73.4% Negative variance due to lower than budgeted salary gapping.
GRANTS	2,535,455	2,414,397	121,058	4.8% Favourable variance due to lower than budgeted transfers to storm water
OTHER GENERAL EXPENSE	3,001,528	2,780,780	220,748	7.4% Positive variance due to lower than budgeted expenditures.
TAX WRITE OFFS	98,050	80,911	17,139	17.5%
TRANSFERS TO RESERVES	8,423,952	8,700,844	(276,892)	(3.3%) Negative variance due to higher than budgeted transfers to reserve.
GENERAL EXPENSE TOTAL	37,179,393	38,106,831	(927,438)	(2.5%)
GENERAL REVENUE				
CONTR FROM ENTERPRISE	(10,858,276)	(10,858,276)	-	-
CONTR FROM RESERVES	(3,650,000)	(3,650,000)	-	-
GENERAL LEVY	(156,022,861)	(156,022,822)	(39)	0.0%
INVESTMENT INCOME	(5,458,000)	(5,458,000)	-	-
OTHER TAXATION	(5,762,700)	(7,278,221)	1,515,521	(26.3%) Positive variance due to increased PIL revenue from Conestoga College as well as decreased write-offs
PENALTIES & INTEREST	(4,704,462)	(7,152,254)	2,447,792	(52.0%) Positive variance due to higher than budgeted accounts receivable balances.

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SUNDRY	(498,527)	(558,234)	59,707	(12.0%)	
GENERAL REVENUE TOTAL	(186,954,826)	(190,977,807)	4,022,981	(2.2%)	
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INFRASTRUCTURE SERVICES					
INS ADMIN	721,605	752,877	(31,272)	(4.3%)	
FACILITIES MANAGEMENT	17,871,408	18,769,904	(898,496)	(5.0%)	Negative variance due to higher than budgeted security costs as well as increased building maintenance to maintain City facilities.
FLEET	-	-	-	-	
OPERATIONS - ROADS & TRAFFIC	13,101,325	11,912,991	1,188,334	9.1%	Positive variance due to reduced winter maintenance costs resulting from unseasonably warm winter months.
PARKS & CEMETERIES	21,253,506	22,463,135	(1,209,629)	(5.7%)	Negative variance due to increased costs in the downtown core as well as higher than budgeted turf and sportsfield maintenance costs and unexpected trail repairs as a result of a wetter summer.
INFRASTRUCTURE SERVICES TOTAL	52,947,844	53,898,907	(951,063)	(1.8%)	
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TOTAL CITY OPERATIONS	-	(1,930,245)	1,930,245	-	