

# CITY OF KITCHENER

## VARIANCE REPORT - TAX

for the six months ended June 30, 2025



Division Description	2025 Restated Budget	2025 Budget as at June	2025 Actual as at June	2025 Variance as at June	2025 % Variance as at June	2025 Projected Year End Surplus/(Deficit)	Comments
<b>CAO OFFICE</b>							
CAO ADMINISTRATION	1,356,709	633,852	635,859	(2,007)	(0.3%)	(2,000)	
<b>CAO OFFICE TOTAL</b>	<b>1,356,709</b>	<b>633,852</b>	<b>635,859</b>	<b>(2,007)</b>	<b>(0.3%)</b>	<b>(2,000)</b>	
<b>COMMUNITY SERVICES</b>							
CSD ADMIN	1,231,804	584,618	576,332	8,286	1.4%	-	
BYLAW ENFORCEMENT	3,616,728	1,786,334	1,686,339	99,995	5.6%	101,000	Current and projected positive variance due to higher than budgeted fine revenues.
CORPORATE CUSTOMER SERVICE	1,386,128	702,893	674,035	28,858	4.1%	-	
FIRE	43,031,547	20,776,575	20,637,167	139,408	0.7%	48,000	
NEIGHBOURHOOD PROGRAMS & SERVICES	11,770,510	5,274,828	5,346,609	(71,781)	(1.4%)	(230,000)	Current and projected negative variance due to higher than budgeted Leisure Access fee assistance.
SPORT	2,174,822	918,510	1,123,551	(205,041)	(22.3%)	(267,000)	Current and projected negative variance to budget due to higher than budgeted snow removal charges.
<b>COMMUNITY SERVICES TOTAL</b>	<b>63,211,539</b>	<b>30,043,758</b>	<b>30,044,033</b>	<b>(275)</b>	<b>-</b>	<b>(348,000)</b>	
<b>CORPORATE SERVICES</b>							
COR ADMIN	582,835	270,388	265,410	4,978	1.8%	5,000	
CORPORATE COMMUNICATIONS	2,037,568	959,995	975,761	(15,766)	(1.6%)	(80,000)	
EQUITY, ANTI-RACISM & INDIGENOUS	879,250	413,055	397,724	15,331	3.7%	15,000	
HUMAN RESOURCES	3,509,257	1,638,852	1,604,635	34,217	2.1%	(32,000)	

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LEGAL	1,192,079	557,628	575,165	(17,537)	(3.1%)	(18,000)	
LEGISLATED SERVICES	1,534,072	708,358	718,771	(10,413)	(1.5%)	26,000	
MAYOR AND COUNCIL	1,889,111	908,272	918,391	(10,119)	(1.1%)	23,000	
TECHNOLOGY INNOVATION & SERVICES	7,108,709	3,320,647	3,226,138	94,509	2.8%	18,000	
<b>CORPORATE SERVICES TOTAL</b>	<b>18,732,881</b>	<b>8,777,195</b>	<b>8,681,995</b>	<b>95,200</b>	<b>1.1%</b>	<b>(43,000)</b>	
<b>DEVELOPMENT SERVICES</b>							
DEVELOPMENT ADMIN	864,384	441,607	382,741	58,866	13.3%	54,000	
ECONOMIC DEVELOPMENT	8,169,710	4,769,341	4,907,450	(138,109)	(2.9%)	33,000	
ENGINEERING	(78,629)	(212,811)	409,641	(622,452)	292.5%	(767,000)	Current and projected negative variance due to lower than anticipated site plan and new subdivision revenue due to economic factors.
PLANNING	3,035,004	1,087,767	1,588,644	(500,877)	(46.0%)	(883,000)	Current and projected negative variance due to lower than anticipated site plan revenue.
TRANSPORTATION SERVICES	4,149,657	1,943,911	1,524,304	419,607	21.6%	(28,000)	
<b>DEVELOPMENT SERVICES TOTAL</b>	<b>16,140,126</b>	<b>8,029,815</b>	<b>8,812,780</b>	<b>(782,965)</b>	<b>(9.8%)</b>	<b>(1,591,000)</b>	
<b>FINANCIAL SERVICES</b>							
FINANCIAL SERVICES ADMINISTRATION	533,496	245,553	268,924	(23,371)	(9.5%)	-	
FINANCIAL OPERATIONS	1,918,660	872,146	858,854	13,292	1.5%	-	

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FINANCIAL PLANNING & ASSET MANAGEMENT	1,384,120	638,055	618,354	19,701	3.1%	-	
FINANCIAL REPORTING & ERP SOLUTIONS	876,314	412,749	429,277	(16,528)	(4.0%)	-	
REVENUE	238,395	(29,183)	(60,950)	31,767	(108.9%)	-	
<b>FINANCIAL SERVICES TOTAL</b>	<b>4,950,985</b>	<b>2,139,320</b>	<b>2,114,459</b>	<b>24,861</b>	<b>1.2%</b>	-	
<b>GENERAL EXPENSE</b>							
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BAD DEBT	867,085	-	-	-	-	-	
BOARDS	16,338,084	8,707,116	9,088,452	(381,336)	(4.4%)	-	
CAPITAL OUT OF CURRENT	4,197,000	4,197,000	4,197,000	-	-	-	
CONTRACT SERVICES	1,607,654	607,546	1,316,718	(709,172)	(116.7%)	(82,000)	
DEBT CHARGES	5,183,995	2,175,631	2,447,193	(271,562)	(12.5%)	-	
GAPPING	(2,500,000)	(1,178,167)	(4,359,770)	3,181,603	(270.0%)	1,800,000	Current and projected positive variance due to staff savings resulting from regular vacancies.
GRANTS	2,544,670	1,532,011	1,770,560	(238,549)	(15.6%)	-	
OTHER GENERAL EXPENSE	2,842,428	1,422,919	1,304,225	118,694	8.3%	(15,000)	
TAX WRITE OFFS	98,051	90,458	89,384	1,074	1.2%	1,000	
TRANSFERS TO RESERVES	9,246,264	8,022,868	6,969,554	1,053,314	13.1%	-	
<b>GENERAL EXPENSE TOTAL</b>	<b>40,425,231</b>	<b>25,577,382</b>	<b>22,823,316</b>	<b>2,754,066</b>	<b>10.8%</b>	<b>1,704,000</b>	
<b>GENERAL REVENUE</b>							

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GENERAL REVENUE							
CONTR FROM ENTERPRISE	(10,858,276)	(5,429,141)	(5,429,141)	-	-	-	
CONTR FROM RESERVES	(3,650,000)	(1,825,002)	(1,825,002)	-	-	-	
GENERAL LEVY	(164,944,570)	(134,225,070)	(134,225,070)	-	-	-	
INVESTMENT INCOME	(8,512,241)	(3,800,682)	(7,871,133)	4,070,451	(107.1%)	-	
OTHER TAXATION	(6,259,465)	(891,684)	(1,062,234)	170,550	(19.1%)	-	
PENALTIES & INTEREST	(4,888,551)	(2,138,138)	(2,335,142)	197,004	(9.2%)	1,111,000	Current and projected positive variance is due to increased property tax receivable balances.
SUNDRY	(649,461)	(110,671)	(79,353)	(31,318)	28.3%	(7,000)	
<b>GENERAL REVENUE TOTAL</b>	<b>(199,762,564)</b>	<b>(148,420,388)</b>	<b>(152,827,075)</b>	<b>4,406,687</b>	<b>(3.0%)</b>	<b>1,104,000</b>	

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<b>INFRASTRUCTURE SERVICES</b>							
INS ADMIN	762,140	332,325	367,528	(35,203)	(10.6%)	(3,000)	
FACILITIES MANAGEMENT	18,412,347	8,330,767	8,474,990	(144,223)	(1.7%)	(144,000)	Current and projected negative variance due to increased maintenance requirements at pools and critical City facilities.
FLEET	-	(618,072)	211,577	(829,649)	134.2%	-	
OPERATIONS - ROADS & TRAFFIC	13,449,901	7,949,663	8,210,386	(260,723)	(3.3%)	(150,000)	Current and projected negative variance due to expenditures greater than budget which will be in part offset by Weather Stabilization Reserve at year end.
PARKS & CEMETERIES	22,320,705	11,124,668	11,484,061	(359,393)	(3.2%)	(201,000)	Current and projected negative variance due to increased costs in the downtown core and maintenance of playgrounds.
<b>INFRASTRUCTURE SERVICES TOTAL</b>	<b>54,945,093</b>	<b>27,119,351</b>	<b>28,748,542</b>	<b>(1,629,191)</b>	<b>(6.0%)</b>	<b>(498,000)</b>	
<b>TOTAL CITY OPERATIONS</b>	<b>-</b>	<b>(46,099,715)</b>	<b>(50,966,091)</b>	<b>4,866,376</b>	<b>(10.6%)</b>	<b>326,000</b>	