

CITY OF KITCHENER

VARIANCE REPORT - TAX

for the nine months ended September 30, 2025



Division Description	2025 Restated Budget	2025 Budget as at September	2025 Actual as at September	2025 Variance as at September	2025 % Variance as at September	2025 Projected Year End Surplus/(Deficit)	Comments
CAO OFFICE							
CAO ADMINISTRATION	1,356,709	1,000,666	1,011,344	(10,678)	(1.1%)	(8,000)	
CAO OFFICE TOTAL	1,356,709	1,000,666	1,011,344	(10,678)	(1.1%)	(8,000)	
COMMUNITY SERVICES							
CSD ADMIN	1,231,804	913,201	897,845	15,356	1.7%	-	
BYLAW ENFORCEMENT	3,616,728	2,765,399	2,602,189	163,210	5.9%	100,000	Current and projected positive variance due to higher fine revenues.
CORPORATE CUSTOMER SERVICE	1,386,128	1,117,199	1,097,567	19,632	1.8%	20,000	
FIRE	43,031,547	32,092,791	31,917,617	175,174	0.5%	169,000	Current and projected positive variance due to increased alarm monitoring revenues.
NEIGHBOURHOOD PROGRAMS & SERVICES	11,770,510	8,830,842	9,006,183	(175,341)	(2.0%)	(164,000)	Current and projected negative variance due to increased Leisure Access fee assistance.
SPORT	2,174,822	1,726,162	2,327,924	(601,762)	(34.9%)	(314,000)	Current and projected negative variance due to higher Facility Maintenance costs and snow clearing expenses.
COMMUNITY SERVICES TOTAL	63,211,539	47,445,594	47,849,325	(403,731)	(0.9%)	(189,000)	
CORPORATE SERVICES							
COR ADMIN	582,835	428,364	462,836	(34,472)	(8.0%)	(16,000)	
CORPORATE COMMUNICATIONS	2,037,568	1,505,924	1,562,637	(56,713)	(3.8%)	(120,000)	Current and projected negative variance due to increased contracted services.
EQUITY, ANTI-RACISM & INDIGENOUS	879,250	649,173	628,415	20,758	3.2%	21,000	
HUMAN RESOURCES	3,509,257	2,589,181	2,537,596	51,585	2.0%	(42,000)	

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LEGAL	1,192,079	900,861	907,902	(7,041)	(0.8%)	(10,000)	
LEGISLATED SERVICES	1,534,072	1,109,254	1,156,573	(47,319)	(4.3%)	(19,000)	
MAYOR AND COUNCIL	1,889,111	1,405,247	1,404,015	1,232	0.1%	(2,000)	
TECHNOLOGY INNOVATION & SERVICES	7,108,709	5,240,197	5,097,248	142,949	2.7%	46,000	
CORPORATE SERVICES TOTAL	18,732,881	13,828,201	13,757,222	70,979	0.5%	(142,000)	
DEVELOPMENT SERVICES							
DEVELOPMENT ADMIN	864,384	655,992	654,075	1,917	0.3%	(25,000)	
ECONOMIC DEVELOPMENT	8,169,710	6,586,553	6,628,725	(42,172)	(0.6%)	52,000	
ENGINEERING	(78,629)	(232,313)	634,798	(867,111)	373.3%	(913,000)	Current and projected negative variance due to lower than anticipated site plan and new subdivision revenue due to economic factors.
PLANNING	3,035,004	1,821,784	2,462,145	(640,361)	(35.2%)	(685,000)	Current and projected negative variance due to lower than anticipated site plan revenue.
TRANSPORTATION SERVICES	4,149,657	2,783,365	2,517,746	265,619	9.5%	29,000	
DEVELOPMENT SERVICES TOTAL	16,140,126	11,615,381	12,897,489	(1,282,108)	(11.0%)	(1,542,000)	
FINANCIAL SERVICES							
FINANCIAL SERVICES ADMINISTRATION	533,496	394,073	408,594	(14,521)	(3.7%)	(15,000)	
FINANCIAL OPERATIONS	1,918,660	1,405,833	1,380,274	25,559	1.8%	69,000	

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FINANCIAL PLANNING & ASSET MANAGEMENT	1,384,120	1,013,639	1,003,483	10,156	1.0%	16,000	
FINANCIAL REPORTING & ERP SOLUTIONS	876,314	646,813	690,560	(43,747)	(6.8%)	11,000	
REVENUE	238,395	211,169	161,010	50,159	23.8%	(7,000)	
FINANCIAL SERVICES TOTAL	4,950,985	3,671,527	3,643,921	27,606	0.8%	74,000	
GENERAL EXPENSE							
GENERAL EXPENSE							
BAD DEBT	867,085	754,538	754,538	-	-	-	
BOARDS	16,338,084	12,671,576	12,671,576	-	-	-	
CAPITAL OUT OF CURRENT	4,197,000	4,197,000	4,197,000	-	-	-	
CONTRACT SERVICES	1,607,654	921,514	1,528,156	(606,642)	(65.8%)	(377,000)	Current and projected negative variance due to reduced licensing revenue from KW Humane Society.
DEBT CHARGES	5,183,995	3,500,522	6,348,646	(2,848,124)	(81.4%)	-	
GAPPING	(2,500,000)	(1,848,667)	(5,062,114)	3,213,447	(173.8%)	1,800,000	Current and projected positive variance due to staff savings resulting from regular vacancies.
GRANTS	2,544,670	2,074,589	2,264,622	(190,033)	(9.2%)	(58,000)	
OTHER GENERAL EXPENSE	2,842,428	2,084,777	1,758,283	326,494	15.7%	16,000	
TAX WRITE OFFS	98,051	96,137	89,384	6,753	7.0%	7,000	
TRANSFERS TO RESERVES	9,246,264	8,639,128	8,639,128	-	-	-	
GENERAL EXPENSE TOTAL	40,425,231	33,091,114	33,189,219	(98,105)	(0.3%)	1,388,000	

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GENERAL REVENUE							
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CONTR FROM ENTERPRISE	(10,858,276)	(8,143,711)	(8,143,711)	-	-	-	
CONTR FROM RESERVES	(3,650,000)	(2,737,503)	(2,737,503)	-	-	-	
GENERAL LEVY	(164,944,570)	(162,714,145)	(162,714,145)	-	-	-	
INVESTMENT INCOME	(8,512,241)	(5,994,771)	(9,588,167)	3,593,396	(59.9%)	-	
OTHER TAXATION	(6,259,465)	(6,320,274)	(6,501,463)	181,189	(2.9%)	-	
PENALTIES & INTEREST	(4,888,551)	(3,523,034)	(5,709,114)	2,186,080	(62.1%)	2,111,000	Current and projected positive variance is due to increased property tax receivable balances.
SUNDRY	(649,461)	(187,928)	(88,547)	(99,381)	52.9%	(134,000)	Current and projected negative variance due to reduced advertising revenue from print publications.
GENERAL REVENUE TOTAL	(199,762,564)	(189,621,366)	(195,482,650)	5,861,284	(3.1%)	1,977,000	
INFRASTRUCTURE SERVICES							
INS ADMIN	762,140	548,946	578,011	(29,065)	(5.3%)	(29,000)	
FACILITIES MANAGEMENT	18,412,347	13,325,159	13,881,935	(556,776)	(4.2%)	(319,000)	Current and projected negative variance due to increased maintenance requirements at pools and critical City facilities.
FLEET	-	(887,473)	(669,890)	(217,583)	24.5%	-	
OPERATIONS - ROADS & TRAFFIC	13,449,901	10,615,310	11,249,306	(633,996)	(6.0%)	(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.

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PARKS & CEMETERIES	22,320,705	16,791,973	17,556,898	(764,925)	(4.6%)	(950,000)	Current and projected negative variance is due to higher than budgeted wages and equipment charges for maintenance of playgrounds and trails and in the downtown core.
INFRASTRUCTURE	54,945,093	40,393,915	42,596,260	(2,202,345)	(5.5%)	(1,448,000)	
SERVICES TOTAL							
TOTAL CITY OPERATIONS	-	(38,574,968)	(40,537,870)	1,962,902	(5.1%)	110,000	