

City of Kitchener
Statement of Operations

for the six months ended September 30, 2022
(with comparative figures for the six months ended September 30, 2021)

	2021 Actual as at September	2022 Actual as at September	2022 Budget as at September	2022 Surplus/ (Deficit)	2022 YTD % Variance	2022 Annual Budget	2022 Projected Surplus/(Deficit)	Comments
CHIEF ADMINISTRATOR'S OFFICE								
CAO ADMINISTRATION	830,458	840,046	851,685	11,639	1.4%	1,176,251	-	
CHIEF ADMINISTRATOR'S OFFICE TOTAL	830,458	840,046	851,685	11,639	1.4%	1,176,251	-	
COMMUNITY SERVICES DEPARTMENT								
COMMUNITY SERVICES ADMINISTRATION	484,909	558,245	519,979	(38,266)	-7.4%	710,077	-	
BY-LAW ENFORCEMENT	2,217,709	1,725,857	1,710,576	(15,281)	-0.9%	2,526,368	-	
CORPORATE CUSTOMER SERVICE	358,780	383,628	527,854	144,226	27.3%	741,126	150,000	Current and projected surplus due to underspent contracted services.
FIRE	26,004,218	27,390,366	27,663,099	272,733	1.0%	37,950,294	-	
NEIGHBOURHOOD PROGRAMS & SERVICES	6,083,095	6,171,325	6,279,666	108,341	1.7%	8,465,623	(230,000)	Deficit due to lower than budget rental revenues.
SPORT DIVISION	6,733,625	3,540,232	1,665,823	(1,874,409)	-112.5%	2,091,990	(2,180,000)	Current and projected deficit due to reduced revenues as programs and rentals are negatively impacted by COVID.
COMMUNITY SERVICES DEPARTMENT TOTAL	41,882,336	39,769,653	38,366,997	(1,402,656)	-3.7%	52,485,478	(2,260,000)	
FINANCIAL SERVICES DEPARTMENT								
FINANCIAL SERVICES ADMINISTRATION	230,518	240,814	248,122	7,308	2.9%	344,019	-	
ACCOUNTING	980,316	854,100	817,576	(36,524)	-4.5%	1,149,309	-	
ASSET MANAGEMENT & BUSINESS SOLUTIONS	569,461	446,117	529,212	83,095	15.7%	727,464	95,000	
FINANCIAL PLANNING	499,026	869,811	859,019	(10,792)	-1.3%	1,175,717	-	
REVENUE	434,971	3,254	367,490	364,236	99.1%	270,931	50,000	
SUPPLY SERVICES	341,739	320,215	300,107	(20,108)	-6.7%	424,589	-	
FINANCIAL SERVICES DEPT TOTAL	3,056,031	2,734,311	3,121,526	387,215	12.4%	4,092,029	145,000	
CORPORATE SERVICES DEPARTMENT								
CORPORATE SERVICES ADMINISTRATION	346,246	392,775	400,639	7,864	2.0%	553,663	-	
MAYOR & COUNCIL	1,003,895	1,049,452	1,091,292	41,840	3.8%	1,500,410	40,000	
CORPORATE COMMUNICATIONS	1,185,932	1,273,618	1,018,218	(255,400)	-25.1%	1,412,195	(230,000)	Current and projected deficit due to substantial decline in advertising and sponsorship revenue.
EQUITY, ANTI-RACISM & INDIGENOUS	387,304	578,669	550,741	(27,928)	-5.1%	774,035	-	
HUMAN RESOURCES	1,933,426	1,842,126	1,802,010	(40,116)	-2.2%	2,518,222	(30,000)	
TECHNOLOGY INNOVATION & SERVICES	4,093,608	4,324,491	4,364,925	40,434	0.9%	5,825,241	60,000	
LEGAL	835,652	763,814	755,027	(8,787)	-1.2%	1,038,565	-	
LEGISLATED SERVICES	1,123,630	1,084,198	1,440,710	356,512	24.7%	1,326,520	(125,000)	Current surplus due to the timing of election costs which will be incurred later this year. Projected deficit due to decrease in lottery and business licences.
CORPORATE SERVICES DEPT TOTAL	10,909,693	11,309,143	11,423,562	114,419	2.5%	14,948,851	(285,000)	
DEVELOPMENT SERVICES DEPARTMENT								
DEVELOPMENT SERVICES ADMINISTRATION	448,742	863,844	810,914	(52,930)	-6.5%	1,134,926	(40,000)	
ECONOMIC DEVELOPMENT	4,809,579	4,708,707	4,772,615	63,908	1.3%	6,028,937	-	
PLANNING	631,234	548,809	1,215,178	666,369	54.8%	1,682,440	220,000	Current and projected surplus due to higher than anticipated revenues for site plans. Expected to even out over the remainder of the year.
ENGINEERING	(581,525)	(514,130)	(70,089)	444,041	633.5%	(56,817)	250,000	Current and projected surplus due to higher than anticipated revenues for site plans and service charges.
TRANSPORTATION SERVICES	2,294,934	3,068,603	3,259,064	190,461	5.8%	4,557,368	60,000	
DEVELOPMENT SERVICES DEPT TOTAL	7,602,964	8,675,833	9,987,682	1,311,849	7.6%	13,346,854	490,000	

City of Kitchener
Statement of Operations

for the six months ended September 30, 2022
(with comparative figures for the six months ended September 30, 2021)

	2021 Actual as at September	2022 Actual as at September	2022 Budget as at September	2022 Surplus/ (Deficit)	2022 YTD % Variance	2022 Annual Budget	2022 Projected Surplus/(Deficit)	Comments
INFRASTRUCTURE SERVICES DEPARTMENT								
INFRASTRUCTURE SERVICES ADMINISTRATION	466,463	503,407	507,130	3,723	0.7%	701,153	-	
FACILITIES MANAGEMENT	9,611,977	10,449,541	11,273,222	823,681	7.3%	15,915,842	850,000	Current and projected surplus due to reduced utility consumption at facilities during COVID related closures.
PARKS AND CEMETERIES	12,361,565	13,743,974	12,878,089	(865,885)	-6.7%	17,813,957	(360,000)	The current and projected variance are the result of a significant winter, and a major windstorm event in May which will be transferred to the Weather Stabilization Reserve at year end, additional operating costs associated to the operations of downtown and, an increasingly elevated demand for maintenance to playground equipment.
OPERATIONS - ROADS AND TRAFFIC	8,674,340	9,835,971	9,071,261	(764,710)	-8.4%	11,913,882	375,000	Current deficit is the result of a heavy winter which will be transferred to the weather control reserve. Projected surplus relates to external billables stemming from heavier winter billings.
INFRASTRUCTURE SERVICES DEPARTMENT TOTAL	31,114,345	34,532,893	33,729,702	(803,191)	-1.8%	46,344,834	865,000	
NET DEPARTMENTAL EXPENDITURES	95,395,827	97,861,879	97,481,154	(380,725)	0.6%	132,394,297	(1,045,000)	
GENERAL EXPENSES								
GRANTS & BOARDS	11,976,729	12,669,647	12,546,870	(122,777)	-1.0%	15,843,573	(45,000)	
OTHER	929,224	1,123,002	1,135,038	12,036	1.1%	1,607,094	-	
GAPPING	(9,200,703)	(6,912,511)	(1,385,267)	5,527,244	399.0%	(2,100,000)	2,965,000	Current and projected surplus due to staff savings resulting from COVID in addition to regular vacancies.
CAPITAL AND RESERVE FINANCING	14,209,052	14,408,476	13,822,229	(586,247)	-4.2%	13,896,306	-	
CONTRACT SERVICES	593,144	754,080	649,689	(104,391)	-16.1%	882,679	(215,000)	Current deficit due to increased costs related to existing contract with the Humane Society.
TAX WRITEOFFS & REBATES	63,884	62,119	77,357	15,238	19.7%	78,050	10,000	
PROVISIONS - BAD DEBT ALLOWANCE	650,000	650,000	735,185	85,185	11.6%	650,000	(72,000)	
EMERGENCY OPERATIONS CENTRE	1,949,010	777,106	-	(777,106)	-100.0%	-	(785,000)	Current and projected deficit due to COVID related expenses.
MAY 2022 STORM EVENT	-	657,388	-	(657,388)	-100.0%	-	(1,100,000)	Additional costs related to the windstorm which occurred on May 21, 2022 across Ontario. These costs will be transferred to the weather control reserve at year end.
GENERAL EXPENSES TOTAL	21,170,340	23,531,919	27,581,101	4,049,182	-0.5%	30,857,702	758,000	
TOTAL NET EXPENSES	116,566,167	121,393,798	125,062,255	3,668,457	0.4%	163,251,999	(287,000)	
GENERAL REVENUES								
TAXES								
GENERAL LEVY	(132,046,836)	(137,151,621)	(137,151,611)	10	0.0%	(137,151,611)	-	
SUPPLEMENTARY TAXES/WRITE-OFFS	429,496	(1,503,672)	40,530	1,544,202	3810.0%	(1,050,000)	-	
LOCAL IMPROVEMENTS	(745)	(24)	(2,533)	(2,509)	-99.1%	(10,180)	-	
PAYMENTS IN LIEU	(4,343,378)	(4,605,778)	(4,292,774)	313,004	7.3%	(4,466,200)	140,000	Projected surplus due to new properties related to Light Rail Transit being assessed as PILs
	(135,961,463)	(143,261,095)	(141,406,388)	1,854,707	1.1%	(142,677,991)	140,000	
OTHER REVENUE								
INVESTMENT INCOME	(1,791,436)	(2,851,452)	(2,899,907)	(48,455)	-1.7%	(4,040,000)	650,000	Projected surplus due to rapid Bank of Canada rate increases since March 2022.
PENALTIES & INTEREST	(2,844,424)	(2,906,504)	(2,550,112)	356,392	14.0%	(3,358,964)	650,000	Current and projected surplus due to increase in overall property tax receivable balances.
CONTRIBUTION FROM RERSERVES AND ENTERPRISES	(9,386,864)	(9,522,963)	(9,522,963)	-	0.0%	(12,697,641)	-	
SUNDRY INCOME	(166,149)	(137,652)	(75,098)	62,554	83.3%	(120,753)	25,000	
SOLAR ROOF	-	35	-	(35)	-100.0%	(356,650)	-	
	(14,188,873)	(15,418,536)	(15,048,080)	370,456	3.1%	(20,574,008)	1,325,000	
GENERAL REVENUES TOTAL	(150,150,336)	(158,679,631)	(156,454,468)	2,225,163	1.3%	(163,251,999)	1,465,000	
TOTAL CITY OPERATIONS	(33,584,169)	(37,285,833)	(31,392,213)	5,893,620		-	1,178,000	