

City of Kitchener
Tax Supported Operating Variance Report
for the year ended December 31, 2023

	2023 Approved Budget	2023 Actual	2023 Surplus/ (Deficit)	2023 % Variance	Comments
CHIEF ADMINISTRATOR'S OFFICE					
CAO ADMINISTRATION	1,203,421	1,198,990	4,431	0.4%	
CHIEF ADMINISTRATOR'S OFFICE TOTAL	1,203,421	1,198,990	4,431	0.4%	
COMMUNITY SERVICES DEPARTMENT					
COMMUNITY SERVICES ADMINISTRATION	838,337	814,391	23,946	2.9%	
BY-LAW ENFORCEMENT	2,869,769	2,803,241	66,528	2.3%	
CORPORATE CUSTOMER SERVICE	1,201,484	1,090,433	111,051	9.2%	Positive variance due to savings in contracted services.
FIRE	39,256,568	39,284,952	(28,384)	-0.1%	
NEIGHBOURHOOD PROGRAMS & SERVICES	9,370,433	9,421,806	(51,373)	-0.5%	
SPORT DIVISION	1,803,726	2,307,150	(503,424)	-27.9%	Negative variance due to higher than budgeted wages.
COMMUNITY SERVICES DEPARTMENT TOTAL	55,340,317	55,721,973	(381,656)	-0.7%	
FINANCIAL SERVICES DEPARTMENT					
FINANCIAL SERVICES ADMINISTRATION	350,523	412,917	(62,394)	-17.8%	
FINANCIAL OPERATIONS	1,597,555	1,547,787	49,768	3.1%	
FINANCIAL REPORTING & ERP SOLUTIONS	823,152	821,603	1,549	0.2%	
FINANCIAL PLANNING & ASSET MANAGEMENT	1,221,091	1,219,696	1,395	0.1%	
REVENUE	237,675	99,889	137,786	58.0%	Positive variance due to higher than budgeted revenues from transfer of utility arrears to property tax account fee.
FINANCIAL SERVICES DEPT TOTAL	4,229,996	4,101,892	128,104	3.0%	
CORPORATE SERVICES DEPARTMENT					
CORPORATE SERVICES ADMINISTRATION	553,428	564,870	(11,442)	-2.1%	
MAYOR & COUNCIL	1,639,997	1,650,794	(10,797)	-0.7%	
CORPORATE COMMUNICATIONS	1,628,206	1,810,739	(182,533)	-11.2%	Negative variance due to increased printing and delivery charges as well as a substantial decline in advertising revenue for Active Kitchener and Kitchener Life publications.
EQUITY, ANTI-RACISM & INDIGENOUS	891,417	752,864	138,553	15.5%	Positive variance due to savings in contracted services.
HUMAN RESOURCES	3,043,006	3,059,237	(16,231)	-0.5%	
TECHNOLOGY INNOVATION & SERVICES	5,919,789	5,898,945	20,844	0.4%	
LEGAL	1,063,378	1,072,340	(8,962)	-0.8%	
LEGISLATED SERVICES	1,332,366	1,195,752	136,614	10.3%	Positive variance due to higher than budgeted revenues in business licensing and Committee of Adjustments, as well as lower postage costs due to decreased usage.
CORPORATE SERVICES DEPT TOTAL	16,071,587	16,005,541	66,046	0.4%	
DEVELOPMENT SERVICES DEPARTMENT					
DEVELOPMENT SERVICES ADMINISTRATION	1,203,189	1,205,401	(2,212)	-0.2%	
ECONOMIC DEVELOPMENT	6,359,911	6,376,976	(17,065)	-0.3%	
PLANNING	1,692,717	1,083,867	608,850	36.0%	Positive variance due to higher than anticipated revenues for Site Plans as well as Official Plan and Zoning By-law Amendments.
ENGINEERING	(104,759)	(34,514)	(70,245)	-67.1%	
TRANSPORTATION SERVICES	3,906,946	3,836,603	70,343	1.8%	
DEVELOPMENT SERVICES DEPT TOTAL	13,058,004	12,468,333	589,671	4.5%	

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INFRASTRUCTURE SERVICES DEPARTMENT					
INFRASTRUCTURE SERVICES ADMINISTRATION	702,679	720,193	(17,514)	-2.5%	
FACILITIES MANAGEMENT	16,594,099	17,016,727	(422,628)	-2.5%	Negative variance due to increased water usage at pools due to required draining and re-filling, and increased service charges at rented facilities.
PARKS AND CEMETERIES	19,525,425	20,400,489	(875,064)	-4.5%	Negative variance due to lost revenues from crematorium closure, as well as increased costs for tree planting, portable washrooms, and vandalism.
OPERATIONS - ROADS AND TRAFFIC	12,825,069	12,624,581	200,488	1.6%	Positive variance due to unseasonably warm weather, resulting in reduced winter maintenance costs; partially offset by increased material prices for items such as asphalt paint and road salt, and increased contracted services.
INFRASTRUCTURE SERVICES DEPARTMENT TOTAL	49,647,272	50,761,990	(1,114,718)	-2.2%	
NET DEPARTMENTAL EXPENDITURES	139,550,597	140,258,719	(708,122)	-0.5%	
GENERAL EXPENSES					
GRANTS & BOARDS	16,781,037	16,756,784	24,253	0.1%	
OTHER	2,705,258	2,552,821	152,437	5.6%	Positive variance due to lower than budgeted unplanned expenditures.
GAPPING	(2,100,000)	(2,561,221)	461,221	22.0%	Positive variance due to staff savings resulting from regular vacancies.
CAPITAL AND RESERVE FINANCING	16,273,277	16,090,474	182,803	1.1%	Positive variance due to debt servicing charges less than budgeted.
CONTRACT SERVICES	968,790	925,897	42,893	4.4%	
TAX WRITEOFFS & REBATES	78,050	94,259	(16,209)	-20.8%	
PROVISIONS - BAD DEBT ALLOWANCE	850,000	746,989	103,011	12.1%	Positive variance due to lower than anticipated provisions for bad debt allowance.
EMERGENCY OPERATIONS CENTRE	-	84,435	(84,435)	-100.0%	
GENERAL EXPENSES TOTAL	35,556,412	34,690,438	865,974	2.4%	
TOTAL NET EXPENSES	175,107,009	174,949,157	157,852	0.1%	
GENERAL REVENUES					
TAXES					
GENERAL LEVY	(146,507,227)	(146,507,278)	51	0.0%	
SUPPLEMENTARY TAXES/WRITE-OFFS	(1,050,000)	(2,190,368)	1,140,368	108.6%	Positive variance due to supplementary revenues higher than expected, and tax appeal write-offs lower than expected.
LOCAL IMPROVEMENTS	-	(1,913)	1,913	100.0%	
PAYMENTS IN LIEU	(4,594,700)	(4,707,800)	113,100	2.5%	Positive variance due to increased assessment on PILs.
	(152,151,927)	(153,407,359)	1,255,432	0.8%	
OTHER REVENUE					
INVESTMENT INCOME	(5,458,000)	(5,458,000)	-	0.0%	
PENALTIES & INTEREST	(4,126,143)	(5,710,402)	1,584,259	38.4%	Positive variance due to an increase in overall property tax receivable balances.
CONTRIBUTION FROM RERSERVES AND ENTERPRISES	(12,883,097)	(12,883,097)	-	0.0%	
SUNDRY INCOME	(124,059)	(161,849)	37,790	30.5%	
SOLAR ROOF	(363,783)	(389,765)	25,982	7.1%	
	(22,955,082)	(24,603,113)	1,648,031	7.2%	

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GENERAL REVENUES TOTAL	(175,107,009)	(178,010,472)	2,903,463	1.7%	
TOTAL CITY OPERATIONS	-	(3,061,315)	3,061,315		