

Appendix-B | Operating Budget:

**Comparative Budget by Division
Budget 2025**

	2024 Restated Budget	2024 Year-End Projection	2025 Annual Budget	\$ Change vs. Restated Budget	% Change vs. Restated Total Budget
CHIEF ADMINISTRATOR'S OFFICE					
CAO OFFICE	1,253,313	1,269,313	1,356,856	103,543	8.26%
CHIEF ADMINISTRATOR'S OFFICE TOTAL	1,253,313	1,269,313	1,356,856	103,543	8.26%
COMMUNITY SERVICES DEPARTMENT					
COMMUNITY SERVICES ADMINISTRATION	1,036,555	1,036,555	1,232,256	195,701	18.88%
BY-LAW ENFORCEMENT	3,222,938	3,222,938	3,650,212	427,274	13.26%
CORPORATE CUSTOMER SERVICE	1,199,347	1,249,347	1,386,129	186,782	15.57%
FIRE	40,893,826	41,010,826	43,032,645	2,138,819	5.23%
NEIGHBOURHOOD PROGRAMS & SERVICES	10,675,218	10,810,218	11,792,532	1,117,314	10.47%
SPORT DIVISION	2,342,662	2,467,662	2,188,476	(154,186)	-6.58%
COMMUNITY SERVICES DEPT TOTAL	59,370,546	59,797,546	63,282,250	3,911,704	6.59%
FINANCIAL SERVICES DEPARTMENT					
FINANCIAL SERVICES ADMINISTRATION	492,530	506,530	533,593	41,063	8.34%
FINANCIAL OPERATIONS	1,748,429	1,692,429	1,920,512	172,083	9.84%
FINANCIAL REPORTING & ERP SOLUTIONS	830,157	858,157	877,581	47,424	5.71%
FINANCIAL PLANNING & ASSET MANAGEMENT	1,294,294	1,281,294	1,387,706	93,412	7.22%
REVENUE	187,344	(5,656)	238,601	51,257	27.36%
FINANCIAL SERVICES DEPT TOTAL	4,552,754	4,332,754	4,957,993	405,239	8.90%
CORPORATE SERVICES DEPARTMENT					
CORPORATE SERVICES ADMINISTRATION	553,249	555,249	583,198	29,949	5.41%
EQUITY, ANTI-RACISM & INDIGENOUS INITIATIVES	838,614	747,614	879,369	40,755	4.86%
MAYOR & COUNCIL	1,736,368	1,732,368	1,897,499	161,131	9.28%
CORPORATE COMMUNICATIONS	1,740,949	1,931,949	2,039,674	298,725	17.16%
HUMAN RESOURCES	3,227,124	3,225,124	3,509,392	282,268	8.75%

**Comparative Budget by Division
Budget 2025**

	2024 Restated Budget	2024 Year-End Projection	2025 Annual Budget	\$ Change vs. Restated Budget	% Change vs. Restated Total Budget
TECHNOLOGY INNOVATION & SERVICES	6,293,396	6,282,396	7,112,498	819,102	13.02%
LEGAL	1,128,464	1,111,464	1,195,122	66,658	5.91%
LEGISLATED SERVICES	1,423,245	1,391,245	1,535,344	112,099	7.88%
CORPORATE SERVICES DEPT TOTAL	16,941,409	16,977,409	18,752,096	1,810,687	10.69%
DEVELOPMENT SERVICES DEPARTMENT					
DEVELOPMENT SERVICES ADMINISTRATION	794,443	779,443	865,207	70,764	8.91%
ECONOMIC DEVELOPMENT	7,253,688	7,410,688	8,168,025	914,337	12.61%
ENGINEERING ADMINISTRATION	(34,456)	(890,456)	(56,163)	(21,707)	63.00%
PLANNING	2,520,989	2,429,989	3,041,846	520,857	20.66%
TRANSPORTATION SERVICES	4,174,903	4,138,903	4,180,095	5,192	0.12%
DEVELOPMENT SERVICES DEPT TOTAL	14,709,567	13,868,567	16,199,010	1,489,443	10.13%
INFRASTRUCTURE SERVICES DEPARTMENT					
INFRASTRUCUTRE SERVICES ADMINISTRATION	721,605	711,605	764,434	42,829	5.94%
FACILITIES MANAGEMENT	17,871,408	17,992,408	18,424,389	552,981	3.09%
PARKS & CEMETERIES	21,253,506	21,588,506	22,331,859	1,078,353	5.07%
OPERATIONS - ROADS & TRAFFIC	13,101,325	12,629,325	13,452,411	351,086	2.68%
INFRASTRUCTURE SERVICES DEPARTMENT TOTAL	52,947,844	52,921,844	54,973,093	2,025,249	3.82%
NET DEPARTMENTAL EXPENDITURES	149,775,433	149,167,433	159,521,298	9,745,865	6.51%
GENERAL EXPENSES					
GRANTS & BOARDS	17,308,442	17,227,442	18,892,754	1,584,312	9.15%
GAPPING	(2,500,000)	(3,708,000)	(2,500,000)	-	0.00%
CAPITAL AND RESERVE FINANCING	18,094,104	18,094,104	19,494,344	1,400,240	7.74%

**Comparative Budget by Division
Budget 2025**

	2024 Restated Budget	2024 Year-End Projection	2025 Annual Budget	\$ Change vs. Restated Budget	% Change vs. Restated Total Budget
CONTRACT SERVICES	1,177,269	1,453,269	1,504,642	327,373	27.81%
TAX WRITEOFFS & REBATES	98,050	84,050	98,051	1	0.00%
OTHER	701,528	701,528	2,751,486	2,049,958	292.21%
GENERAL EXPENSES TOTAL	34,879,393	33,852,393	40,241,277	5,361,884	15.37%
TOTAL NET EXPENSES	184,654,826	183,019,826	199,762,575	15,107,749	8.18%
GENERAL REVENUES					
TAXES					
GENERAL LEVY	(156,022,861)	(156,022,861)	(158,753,206)	(2,730,345)	1.75%
SUPPLEMENTARY TAXES/WRITE-OFFS	(1,050,000)	(1,050,000)	(1,250,000)	(200,000)	19.05%
PAYMENTS IN LIEU	(4,712,700)	(4,788,700)	(5,009,465)	(296,765)	6.30%
	(161,785,561)	(161,861,561)	(165,012,671)	(3,227,110)	1.99%
OTHER REVENUE					
INVESTMENT INCOME	(5,458,000)	(5,458,000)	(8,512,241)	(3,054,241)	55.96%
PENALTIES AND INTEREST	(4,704,462)	(5,704,462)	(4,888,551)	(184,089)	3.91%
CONTRIBUTIONS FROM RESERVES AND ENTERPRISES	(12,208,276)	(12,208,276)	(14,508,276)	(2,300,000)	18.84%
SUNDRY INCOME	(498,527)	(536,527)	(649,461)	(150,934)	30.28%
	(22,869,265)	(23,907,265)	(28,558,529)	(5,689,264)	24.88%
GENERAL REVENUES TOTAL	(184,654,826)	(185,768,826)	(193,571,200)	(8,916,374)	4.83%
GRAND TOTAL	-	(2,749,000)	6,191,375	6,191,375	

**CITY OF KITCHENER
BUILDING ENTERPRISE
5 YEAR OPERATING BUDGET PROJECTION**

(000's)	Budget 2024	Projected 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Core Revenue	4,740	4,424	4,513	6,688	8,282	8,875	9,053
Other Revenue	80	135	45	135	177	157	155
REVENUE	4,820	4,560	4,558	6,823	8,459	9,032	9,208
Operating Expense	7,073	6,509	7,542	7,693	7,847	8,004	8,186
Transfer to Capital	4	4	24	83	4	27	89
EXPENSE	7,077	6,513	7,566	7,776	7,851	8,031	8,275
Net Revenue (Expense)	(2,257)	(1,953)	(3,008)	(953)	608	1,001	933

*Net Revenue (Expense) amount will be transferred to the stabilization reserve at the end of the year.

**CITY OF KITCHENER
GOLF ENTERPRISE
5 YEAR OPERATING BUDGET PROJECTION**

(000's)	Budget 2024	Projection 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Core Revenue	2,770	4,100	3,292	3,391	3,493	3,598	3,706
Other Revenue	68	64	80	81	82	82	83
REVENUE	2,838	4,164	3,372	3,472	3,574	3,680	3,789
Operating Expense	2,530	3,300	2,713	2,780	2,850	2,921	2,994
Debt Charges	217	217	217	217	217	217	217
Transfer to Capital	191	465	266	276	282	312	337
Transfer to Golf Cart Reserve	93	100	95	96	98	100	102
EXPENSE	3,031	4,082	3,290	3,370	3,447	3,551	3,651
Net Revenue (Expense)	(193)	82	82	102	127	129	138

*Net Revenue (Expense) amount will be transferred to the stabilization reserve at the end of the year.

**CITY OF KITCHENER
PARKING ENTERPRISE
5 YEAR OPERATING BUDGET PROJECTION**

(000's)	Budget 2024	Projected 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Core Revenue	4,341	4,616	5,063	5,270	5,513	5,891	6,119
Economic Development Subsidies	1,397	1,397	1,451	1,473	1,495	1,518	1,540
Other Revenue	670	678	721	739	739	736	755
REVENUE	6,407	6,691	7,236	7,482	7,747	8,145	8,415
Operating Expenses	4,480	4,578	4,513	4,607	4,718	4,807	4,914
Debt Charges	674	674	675	674	677	680	682
Transfers to Capital fund	925	925	1,159	1,094	1,110	1,136	1,163
Dividend Transfer to City	1,400	1,400	1,400	1,400	1,400	1,400	1,400
EXPENSE	7,480	7,578	7,747	7,775	7,905	8,022	8,160
Net Revenue (Expense)*	(1,072)	(887)	(511)	(292)	(158)	123	255

*Net Revenue (Expense) amount will be transferred to the stabilization reserve at the end of the year.

**CITY OF KITCHENER
WATER UTILITY
5 YEAR OPERATING BUDGET PROJECTION**

(000's)	Budget 2024	Projected 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Core Revenue	54,811	59,135	59,849	63,410	67,119	70,341	73,717
Other Revenue	1,607	1,626	1,674	1,708	1,760	1,811	1,863
REVENUE	56,418	60,761	61,523	65,118	68,879	72,152	75,580
Water Purchases	26,905	29,286	29,639	31,123	32,975	34,592	36,287
Operating Expense	13,814	13,577	14,419	15,033	15,569	16,082	16,602
Transfer to Capital	15,840	15,839	17,129	19,838	22,808	23,571	22,815
EXPENSE	56,559	58,702	61,187	65,994	71,352	74,245	75,704
Net Revenue (Expense)	(141)	2,059	336	(876)	(2,473)	(2,093)	(124)
* Transfer (to)/from Stabilization Reserve	141	(2,059)	(336)	876	2,473	2,093	124
Overall Enterprise Result	-	-	-	-	-	-	-

**CITY OF KITCHENER
SANITARY UTILITY
5 YEAR OPERATING BUDGET PROJECTION**

(000's)	Budget 2024	Projected 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Core Revenue	69,208	74,577	76,890	83,094	89,884	96,175	103,002
Other Revenue	1,478	1,686	1,778	1,898	2,028	2,162	2,361
REVENUE	70,686	76,263	78,668	84,992	91,912	98,337	105,363
Sanitary Processing	37,825	38,815	41,062	43,927	46,544	48,829	49,757
Operating Expense	10,556	9,938	10,909	11,549	11,957	12,374	12,815
Transfer to Capital	24,709	24,708	27,230	30,937	34,750	37,845	39,120
EXPENSE	73,090	73,461	79,201	86,413	93,251	99,048	101,692
Net Revenue (Expense)	(2,404)	2,802	(533)	(1,421)	(1,339)	(711)	3,671
* Transfer (to)/from Stabilization Reserve	2,404	(2,802)	533	1,421	1,339	711	(3,671)
Overall Enterprise Result	-	-	-	-	-	-	-

**CITY OF KITCHENER
STORMWATER UTILITY
5 YEAR OPERATING BUDGET PROJECTION**

(000's)	Budget 2024	Projected 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Core Revenue	27,499	28,030	30,108	32,404	34,845	37,468	40,288
Other Revenue	913	819	956	1,014	1,076	1,142	1,213
REVENUE	28,412	28,849	31,064	33,418	35,921	38,610	41,501
Operating Expense	10,273	9,912	10,999	11,677	12,127	12,601	13,120
Transfer to Capital	17,514	17,514	18,341	22,252	23,817	25,544	26,993
EXPENSE	27,787	27,426	29,340	33,929	35,944	38,145	40,113
Net Revenue (Expense)	625	1,423	1,724	(511)	(23)	465	1,388
* Transfer (to)/from Stabilization Reserve	(625)	(1,423)	(1,724)	511	23	(465)	(1,388)
Overall Enterprise Result	-	-	-	-	-	-	-

**CITY OF KITCHENER
GAS UTILITY
5 YEAR OPERATING BUDGET PROJECTION**

(000's)

	Budget 2024	Projected 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
GAS DELIVERY							
Core Revenue	49,226	47,759	49,321	50,228	49,309	50,346	51,345
Other Revenue	198	346	221	225	230	234	239
REVENUE	49,424	48,105	49,542	50,453	49,539	50,580	51,584
Operating Expense	22,667	18,764	21,820	22,320	22,602	23,185	23,696
Transfer to Capital	14,062	14,062	15,382	16,374	15,202	16,020	16,775
Dividend Transfer to City	15,847	15,847	15,847	15,847	15,847	15,847	15,847
EXPENSE	52,576	48,673	53,049	54,541	53,651	55,052	56,318
Net Revenue (Expense)	(3,152)	(568)	(3,507)	(4,088)	(4,112)	(4,472)	(4,734)
* Transfer (to)/from Gas Delivery Stabilization Reserve	3,152	568	3,507	4,088	4,112	4,472	4,734
Overall Program Result	-	-	-	-	-	-	-

OTHER PROGRAMS	Budget 2024	Projected 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
(Rental Water Heaters and KU Dispatch)							
Core Revenue	14,535	15,260	14,843	15,140	15,442	15,751	16,066
Other Revenue	255	382	360	367	375	382	390
REVENUE	14,790	15,642	15,203	15,507	15,817	16,133	16,456
Operating Expense	10,723	11,435	11,088	11,135	11,524	11,588	11,670
EXPENSE	10,723	11,435	11,088	11,135	11,524	11,588	11,670
Net Revenue (Expense)	4,067	4,207	4,115	4,372	4,293	4,545	4,786
* Transfer (to)/from Gas Delivery Stabilization Reserve	(4,067)	(4,207)	(4,115)	(4,372)	(4,293)	(4,545)	(4,786)
Overall Program Result	-	-	-	-	-	-	-

	Budget 2024	Projected 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
GAS SUPPLY							
Core Revenue	36,912	30,301	33,367	37,907	38,125	39,004	39,789
REVENUE	36,912	30,301	33,367	37,907	38,125	39,004	39,789
Operating Expense	39,363	33,589	34,837	37,525	38,275	39,041	39,822
EXPENSE	39,363	33,589	34,837	37,525	38,275	39,041	39,822
Net Revenue (Expense)	(2,451)	(3,288)	(1,470)	382	(150)	(37)	(33)
* Transfer (to)/from Gas Supply Stabilization Reserve	2,451	3,288	1,470	(382)	150	37	33
Overall Program Result	-	-	-	-	-	-	-
Gas Rate (Jan - Mar)	16.70	16.70	14.30	17.87	18.05	18.19	18.71
Gas Rate (Apr - Jun)	16.70	11.63	15.47	17.93	18.05	18.33	18.81
Gas Rate (Jul - Sept)	16.70	11.63	16.64	17.99	18.05	18.47	18.91
Gas Rate (Oct - Dec)	16.70	13.13	17.81	18.05	18.05	18.61	19.01