

By-Law Number 2020-15

A By-Law to Approve the 2020 General Municipal Operating Budget

Passed: December 17, 2019

The Council of The Corporation of the City of Kingston hereby enacts as follows:

1. That Council approve the 2020 General Municipal (tax-supported) Operating Budget in the amount of \$400,267,081, attached hereto and marked as Schedule A and forming part of this By-Law, is hereby adopted as the General Municipal Operating Budget for The Corporation of the City of Kingston for the year 2020.
2. That the 2020 budget submissions received from the respective boards and agencies prior to November 1, 2019 are in accordance with the *Municipal Act, 2001*, Section 290(6); however, an approved operating budget appropriation may be transferred to capital purposes under its jurisdiction by resolution of that board or agency, except that the City's share of any deficit may not be changed without approval of the Council of The Corporation of the City of Kingston.
3. That transfers of municipal budget appropriations, other than those mentioned in this By-Law, may be made by resolution of the Council of The Corporation of the City of Kingston.
4. That the City Treasurer is authorized to report approved budget estimates for 2020, attached hereto and marked as Schedule B, in accordance with the Public Sector Accounting Board reporting requirements.
5. This By-Law shall come into force and take effect on the date of its passing.

This By-Law was Given all Three Readings and Passed: December 17, 2019

	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Revenues			
Taxation Revenue	(232,491,077)	(242,082,672)	(9,591,595)
PIL Revenue	(16,292,455)	(17,076,388)	(783,933)
Fees, Charges & Other Revenue	(56,022,330)	(57,469,562)	(1,447,232)
Provincial Subsidies	(67,609,968)	(66,868,033)	741,935
Federal Subsidies	(10,552,526)	(10,506,700)	45,826
Recoveries - Other Municipalities	(2,954,949)	(3,136,050)	(181,101)
Transfer from Reserves and Reserve Funds	(2,938,883)	(3,127,675)	(188,792)
Total Revenues	(388,862,188)	(400,267,081)	(11,404,893)
Expenditures			
Salaries, Wages & Benefits	125,967,940	129,510,996	3,543,056
Supplies, Materials, Rents & Other	33,453,350	34,801,200	1,347,850
Contracted Services	21,402,777	22,107,433	704,657
Grants & Transfers to Others	66,513,920	65,993,718	(520,202)
Agencies & Boards Expenditures	67,400,227	69,873,331	2,473,104
Equipment Charges & Internal Allocations	(2,969,341)	(2,951,214)	18,127
Tax Adjustments & Allowances	4,039,676	3,686,428	(353,248)
Debenture Principal & Interest	782,994	781,996	(998)
Transfers to Reserves & Reserve Funds	66,892,919	70,875,736	3,982,817
Transfers to Reserve Funds - Boards	5,377,726	5,587,457	209,731
Total Expenditures	388,862,188	400,267,081	11,404,893
Net	-	-	-

	2019 Approved Budget	2020 Recommended Budget	Variance (\$)	Variance (%)
Public Works	22,593,639	23,406,986	813,347	
Transportation Services	1,426,089	1,491,674	65,585.39	
Transit	17,207,540	17,525,232	317,691.09	
Asset Management & Fleet	-	-	-	
Engineering	1,974,221	2,064,030	89,808.80	
Solid Waste	8,136,993	8,839,355	702,363	
Transportation & Public Works	51,338,482	53,327,278	1,988,795	3.87%
Real Estate & Environment Initiatives	1,034,972	1,102,510	67,538	
Planning, Building & Licensing	2,580,326	2,613,657	33,331	
Cultural Services	4,471,760	4,566,910	95,150	
Housing & Social Services	17,114,710	17,255,164	140,454	
Recreation & Leisure Services	7,346,163	7,454,645	108,482	
Long Term Care	5,691,171	5,804,431	113,260	
Communications & Customer Experience	2,173,231	2,216,207	42,977	
Commissioner's Office	453,927	450,577	(3,350)	
Community Services	40,866,260	41,464,101	597,841	1.46%
Human Resources & Organization Development	3,165,120	3,258,150	93,030	
Facilities Management and Construction	3,515,002	3,815,095	300,093	
Legal Services	1,480,212	1,468,635	(11,576)	
City Clerk	1,837,933	1,879,556	41,622	
Fire & Rescue	24,935,984	25,531,560	595,575	
Information Systems & Technology	3,935,042	4,126,957	191,914	
Commissioners Office	315,401	308,870	(6,531)	
Corporate Services	39,184,694	40,388,825	1,204,128	3.07%
Mayor & Council	1,209,799	1,245,480	35,681	
Chief Administrative Officer	699,471	719,307	19,836	
Airport	9,351	9,479	128	
Financial Services	1,724,540	1,768,596	44,056	
Chief Financial Officer	263,276	272,538	9,260.96	
Finance & Administration	3,906,437	4,015,400	108,963	2.79%
Operating budget before fiscal/capital levy and agencies & boards	135,295,875	139,195,604	3,899,730	2.88%
Add:				
Capital Levy, Fiscal Services & Tax Adjustments	40,709,706	44,502,671	3,792,965	
Municipal Services	176,005,579	183,698,275	7,692,695	4.37%
Agency and Board Transfers	72,777,953	75,460,787	2,682,835	
Agencies & Boards	72,777,953	75,460,787	2,682,835	3.69%
Total tax requirement	248,783,532	259,159,061	10,375,530	
Payments in lieu	(16,292,454)	(17,076,388)	(783,933)	
Property Taxation to be raised	232,491,077	242,082,673	9,591,597	4.13%
Taxation - rate increase	(230,486,934)	(236,247,672)	(5,760,738)	(2.5%)
Taxation - supplementary	(2,004,143)	(2,600,000)	(595,857)	(0.2%)
Taxation - growth		(3,235,000)	(3,235,000)	(1.4%)
Net	-	-	-	

	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Transportation & Public Works			
Expenditure	77,898,116	80,559,019	2,660,903
Revenue	(26,559,634)	(27,231,741)	(672,107)
Net	51,338,482	53,327,277	1,988,796
Community Services			
Expenditure	131,145,498	131,824,283	678,785
Revenue	(90,279,238)	(90,360,182)	(80,944)
Net	40,866,260	41,464,100	597,841
Corporate Services			
Expenditure	46,593,143	47,964,092	1,370,949
Revenue	(7,408,449)	(7,575,269)	(166,820)
Net	39,184,694	40,388,823	1,204,128
Finance & Administration			
Expenditure	7,792,604	7,885,162	92,558
Revenue	(3,886,167)	(3,869,762)	16,405
Net	3,906,437	4,015,400	108,963
Agencies & Boards			
Expenditure	73,418,961	76,055,767	2,636,806
Revenue	(641,008)	(594,979)	46,029
Net	72,777,953	75,460,788	2,682,836
Capital Levy, Fiscal Services and Taxation			
Expenditure	52,013,857	55,978,761	3,964,904
Revenue	(260,087,687)	(270,635,149)	(10,547,462)
Net	(208,073,831)	(214,656,388)	(6,582,558)
TOTAL			
Expenditure	388,862,188	400,267,083	11,404,893
Revenue	(388,862,188)	(400,267,083)	(11,404,893)
Net	-	-	-

Transportation & Public Works	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Public Works			
Administration	886,482	908,343	21,861
Beautification	1,596,447	1,839,037	242,590
Parks Space & Facilities Maintenance	4,015,044	4,158,225	143,181
Sports Fields & Facilities Maintenance	939,803	999,245	59,442
Roads Maintenance	6,424,569	7,010,336	585,767
Bridges Maintenance	9,655	814	(8,841)
Winter Control	7,697,525	7,589,928	(107,597)
Sidewalk Surface Maintenance	1,024,114	901,058	(123,056)
Net Taxation	22,593,639	23,406,986	813,347
Transportation Services			
Administration	152,800	240,604	87,804
School Crossing Guards	376,032	395,336	19,304
Traffic Management	297,257	255,734	(41,523)
Traffic Signals	600,000	600,000	-
Net Taxation	1,426,089	1,491,674	65,585
Transit			
Administration	1,314,514	1,348,908	34,394
Transit Operations	15,544,249	15,819,365	275,116
Premises & Plant	348,777	356,959	8,182
Net Taxation	17,207,540	17,525,232	317,692
Asset Management & Fleet Services			
Fleet Central Garage	7,735,334	8,129,026	393,692
Fleet Transit Garage	8,257,022	8,657,440	400,418
Fleet Utilities Garage	2,073,523	2,087,060	13,537
Fleet Utilities Electric Garage	275,890	276,311	421
Recovery/Transfer of costs	(18,341,769)	(19,149,837)	(808,068)
Net Taxation	-	-	-

Transportation & Public Works

	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Parking			
Administration	2,419,280	2,316,816	(102,463)
Parking Enforcement Costs	1,484,666	1,491,945	7,279
On Street Parking	(5,088,202)	(5,091,652)	(3,450)
Off Street Parking	(2,411,384)	(2,293,456)	117,928
Parking Reserve Fund	3,595,640	3,576,347	(19,293)
Net Taxation	-	-	-

Engineering

Construction	330,745	338,695	7,950
Storm Water Management	139,798	143,376	3,578
Infrastructure	(122,397)	36,971	159,368
Bridge Maintenance	70,000	71,000	1,000
Development	343,275	221,223	(122,052)
Parks Design	72,800	110,165	37,365
Street Lights	1,140,000	1,142,600	2,600
Net Taxation	1,974,221	2,064,030	89,809

Solid Waste

Administration	(901,491)	(907,393)	(5,902)
Compost Site - Central	426,589	512,191	85,602
Source Separated Organics	1,463,463	1,516,088	52,625
Transfer Stn(West and Central)	953,749	1,003,632	49,883
Residential- Process-Market	615,023	1,007,847	392,824
Recycling Collection-East-West	1,045,305	1,002,928	(42,377)
Garbage Collection	2,601,371	2,746,289	144,918
Leaf and Brush Collection	167,698	171,129	3,431
Recycling Collection-Central	1,587,665	1,600,600	12,935
HHW Disposal	172,512	178,973	6,461
Backyard Composting Central	5,109	7,071	1,962
Net Taxation	8,136,993	8,839,355	702,362

Community Services	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Real Estate & Environmental Services			
Administration	693,710	812,310	118,600
Public EV Stations	-	(17,000)	(17,000)
Landfills	292,263	255,200	(37,063)
Environmental Management	49,000	52,000	3,000
Net Taxation	1,034,972	1,102,510	67,538
Planning, Building & Licensing			
Administration	975,854	1,000,323	24,469
Licensing	(17,991)	(42,946)	(24,955)
General By-Law	1,622,463	1,656,280	33,817
Building Inspection	-	-	-
Net Taxation	2,580,326	2,613,657	33,331
Cultural Services			
Cultural Services	1,527,321	1,604,006	76,685
Art & Sector Development	608,643	631,772	23,129
Cultural Heritage	1,090,152	1,113,847	23,695
Marketing & Revenue Development	629,351	631,464	2,113
Grand Theatre	616,293	585,821	(30,472)
Net Taxation	4,471,760	4,566,910	95,150

Community Services	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Housing & Social Services			
Administration and Employment Assistance	4,473,814	4,595,973	122,159
Community Services Investment	315,866	317,344	1,478
Rent Supplement	2,970,105	3,025,842	55,737
Local Housing Corporation	4,207,114	3,964,297	(242,817)
Non Profit Housing Providers	3,248,059	3,324,036	75,977
Homeownership	95,000	150,000	55,000
Provincial Programs	413,038	475,229	62,191
Allowances & Benefits	63,085	64,347	1,262
OW Childcare	40,782	37,285	(3,497)
Childcare Fee Subsidies	682,551	668,326	(14,225)
Delivery Agent Wage Sub	429,061	450,038	20,977
Special Needs	135,427	140,823	5,396
Homemaking Services	38,210	38,974	764
Neighborhood Sharing	2,598	2,650	52
Net Taxation	17,114,710	17,255,164	140,454
Recreation & Leisure Services			
Recreation & Leisure Administration	342,000	342,000	-
Leon's Centre	26,840	29,154	2,314
Recreation Programs	1,041,787	1,170,886	129,100
Camps	48,827	43,334	(5,493)
Neighbourhood Parks	155,895	157,690	1,795
Aquatics	770,515	672,607	(97,908)
Parks Development	-	-	-
Artillery Park	749,373	814,080	64,707
Belle Park Fairway	172,027	141,159	(30,868)
Tomlinson Aqua Park	275,298	282,490	7,192
Artificial Turf Fields	108,622	105,912	(2,710)
Community Centres	842,852	889,925	47,073
Arenas	2,629,902	2,687,530	57,628
Marinas	182,225	117,877	(64,348)
Net Taxation	7,346,163	7,454,645	108,482

Community Services	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Long Term Care			
Administration	2,338,089	2,303,670	(34,419)
Dietary Services	1,617,101	1,650,680	33,579
Medical & Nursing	3,662,933	3,886,332	223,399
Housekeeping	1,307,303	1,240,289	(67,015)
Laundry	260,581	262,337	1,756
Building Maintenance	904,500	931,635	27,135
Life Enrichment	480,038	551,307	71,268
Provincial Subsidy Unallocated to Programs	(1,038,254)	(1,125,670)	(87,416)
Recovery from Residents	(3,841,120)	(3,896,147)	(55,027)
Net Taxation	5,691,171	5,804,431	113,260
Communications & Customer Experience			
Administration	252,684	256,482	3,798
Communication Services	849,245	950,928	101,683
Customer Experience	1,071,302	1,008,797	(62,505)
UK Call Centre	-	-	-
Net Taxation	2,173,231	2,216,207	42,976
Commissioner's Office			
Administration	453,927	450,577	(3,350)
Net Taxation	453,927	450,577	(3,350)

Corporate Services	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Human Resources & Organization			
Development			
Administration	1,645,181	1,829,415	184,234
Payroll Services	429,414	432,796	3,382
Labour Relations	373,671	287,940	(85,731)
Health & Safety	716,854	707,999	(8,855)
Net Taxation	3,165,120	3,258,150	93,030
Facilities Management & Construction Services			
Administration	931,591	1,021,923	90,332
Facilities Maintenance	827,928	950,018	122,090
Properties - City Services	1,931,193	1,965,904	34,711
Properties - Leased	(10,496)	44,380	54,876
Solar Panel Revenue	(165,214)	(167,130)	(1,916)
Net Taxation	3,515,002	3,815,095	300,093
Legal Services			
POA Services	-	-	-
Legal Services	725,726	702,101	(23,625)
Insurance Management	754,486	766,534	12,048
Net Taxation	1,480,212	1,468,635	(11,577)
City Clerk			
Administration	260,788	267,083	6,295
Accessibility	1,450	26,450	25,000
Elections	200,000	200,000	-
Committee Support	485,000	491,491	6,491
Records Management & Vital Statistics	890,695	894,532	3,837
Net Taxation	1,837,933	1,879,556	41,623

Corporate Services	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Information Systems & Technology			
Administration	268,113	279,909	11,796
Technology Infrastructure	1,179,158	1,257,542	78,384
Corporate Integration	443,483	417,777	(25,706)
Dist. Computing and Service Desk	1,487,205	1,472,533	(14,672)
Digital Transformation, Planning & Architecture	173,438	306,194	132,756
Enterprise GIS	383,645	393,002	9,357
Net Taxation	3,935,042	4,126,957	191,915
Fire & Rescue			
Administration	1,030,064	1,086,160	56,096
Communications	1,285,988	1,283,353	(2,635)
Fire Prevention	1,241,748	1,282,856	41,108
Fire Training	783,481	808,031	24,550
Fire Fighting	19,152,855	19,592,544	439,689
Buildings/Grounds/ Infrastructure	538,283	554,431	16,148
Vehicles & Equipment	903,565	924,185	20,620
Net Taxation	24,935,984	25,531,560	595,576
Commissioner's Office			
Administration	315,401	308,870	(6,531)
Net Taxation	315,401	308,870	(6,531)

Finance and Administration

	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Mayor & Council			
Mayor's Office Administration	343,053	358,430	15,377
Council Administration	647,493	667,050	19,557
Intergovernmental Affairs	181,453	185,800	4,347
Countryside	3,150	2,850	(300)
Loyalist-Catararqui	3,150	2,850	(300)
Collins-Bayridge	3,150	2,850	(300)
Lakeside	3,150	2,850	(300)
Portsmouth	3,150	2,850	(300)
Trillium	3,150	2,850	(300)
Kingscourt-Rideau	3,150	2,850	(300)
Meadowbrook-Strathcona	3,150	2,850	(300)
Williamsville	3,150	2,850	(300)
Sydenham	3,150	2,850	(300)
King's Town	3,150	2,850	(300)
Pittsburgh	3,150	2,850	(300)
Net Taxation	1,209,799	1,245,480	35,681
Chief Administrative Officer			
CAO Administration	538,121	529,343	(8,778)
Strategic Initiatives	161,350	189,964	28,614
Net Taxation	699,471	719,307	19,836
Airport			
Aeronautical Fees	(1,099,301)	(1,165,800)	(66,499)
Lease Revenues	(121,900)	(124,313)	(2,413)
Administration	430,600	479,818	49,218
Runways/Grounds/ Maintenance	741,652	759,674	18,022
Instrument Landing System	58,300	60,100	1,800
Net Taxation	9,351	9,479	128

Finance and Administration		2019	2020	Variance
		Approved	Recommended	(\$)
		Budget	Budget	
Financial Services				
Financial Services Admin		187,151	195,980	8,829
Procurement		304,300	275,220	(29,080)
Financial Planning		392,355	362,940	(29,415)
General Accounting and Corporate Systems		458,181	571,255	113,074
Taxation and Revenue		382,553	363,201	(19,352)
Net Taxation		1,724,540	1,768,596	44,056
Chief Financial Officer				
Chief Financial Officer		263,276	272,538	9,262
Net Taxation		263,276	272,538	9,262

Agencies and Boards	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Kingston Economic Development	1,461,000	1,461,000	-
Tourism Kingston	1,347,000	1,387,410	40,410
Cataraqui Region Conservation Authority (CRCA)	1,584,306	1,623,303	38,997
KFL&A Public Health	3,990,103	4,049,955	59,852
Kingston Access Services	3,117,338	3,343,102	225,764
Kingston-Frontenac Public Library Board	7,771,527	7,918,619	147,092
Kingston Police Services Board	41,909,175	43,486,975	1,577,800
Downtown Business Improvement Area (DBIA)	39,000	39,600	600
Frontenac County - Land Ambulance	7,476,289	7,952,623	476,334
Frontenac County - Fairmount Home	3,032,215	3,148,201	115,986
University Hospitals Kingston Foundation	1,050,000	1,050,000	-
Net Taxation	72,777,953	75,460,788	2,682,836

Fiscal Services and Taxation

	2019 Approved Budget	2020 Recommended Budget	Variance (\$)
Capital Levy, Fiscal Services & Tax Adjustments			
Fiscal Services	37,186,419	40,728,049	3,541,630
Tax Write-offs	1,399,999	2,000,000	600,001
Tax Assistance Programs	1,624,675	1,191,804	(432,871)
Exemptions - DC/Impost Allocation	900,000	1,650,000	750,000
Brownfield, CIP Allocations	1,250,000	525,000	(725,000)
Penalties & Interest on Taxes	(1,635,000)	(1,575,377)	59,623
Net Taxation	40,726,093	44,519,476	3,793,383
Taxation			
Taxation	(232,507,470)	(242,099,476)	(9,592,006)
PIL	(16,292,455)	(17,076,388)	(783,933)
Net Taxation	(248,799,925)	(259,175,864)	(10,375,939)

Budget Estimates for 2020 Public Sector Accounting Board Reporting Requirements

	2020 Budget
Operating fund expenses:	
Amortization of tangible capital assets	\$ 66,000,000
Post-employment benefit expenses	3,000,000
Solid waste landfill closure and post-closure expenses	200,000
Reserve fund revenues and expenses:	
Lot levy revenues	(10,000,000)
Investment income	(7,500,000)
Long-term debt interest	18,000,000