

By-Law Number 2022-15

A By-Law to Approve the 2022 General Municipal Operating Budget

Passed: December 21, 2021

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

1. **That** Council approve the 2022 General Municipal (tax-supported) Operating Budget in the amount of \$408,072,633, 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 2022.
2. **That** the 2022 budget submissions received from the respective boards and agencies prior to November 23, 2021 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 2022, 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 21, 2021

City of Kingston
 2022 Municipal Expenditure/Revenue Summary
 - As Recommended

Revenues & Expenditures	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Revenues			
Taxation Revenue	(240,589,356)	(250,660,976)	(10,071,620)
PIL Revenue	(16,396,914)	(16,871,298)	(474,384)
Fees, Charges & Other Revenue	(45,885,445)	(52,632,420)	(6,746,975)
Provincial Subsidies	(74,666,165)	(70,452,700)	4,213,465
Federal Subsidies	(10,471,583)	(10,718,033)	(246,450)
Recoveries - Other Municipalities	(2,937,739)	(2,944,894)	(7,155)
Transfer from Reserves and Reserve Funds	(4,505,760)	(3,792,312)	713,448
Total Revenues	(395,452,962)	(408,072,633)	(12,619,671)
Expenditures			
Salaries, Wages & Benefits	129,431,908	138,167,917	8,736,009
Materials, Supplies & Fees	36,922,762	39,359,651	2,436,889
Contracted Services	19,044,594	21,637,570	2,592,976
Grants & Transfers to Others	68,149,123	62,914,651	(5,234,472)
Agencies & Boards Transfers	61,153,552	62,318,659	1,165,107
Equipment Charges & Internal Allocations	(2,993,114)	(3,188,306)	(195,192)
Tax Adjustments & Allowances	3,633,039	3,383,469	(249,571)
Debenture Principal & Interest	781,019	779,552	(1,467)
Transfers to Reserves & Reserve Funds	73,574,324	76,772,049	3,197,725
Transfers to Reserve Funds - Boards	5,755,756	5,927,421	171,665
Total Expenditures	395,452,963	408,072,633	12,619,671
Net	-	-	-

Groups & Departments	2021 Approved Budget	2022 Recommended Budget	Variance (\$)	Variance (%)
Public Works	24,200,695	24,853,277	652,582	
Transportation Services	3,159,125	3,173,899	14,774	
Transit	17,583,666	18,002,608	418,942	
Asset Management & Fleet Services	-	-	-	
Engineering	778,478	794,076	15,598	
Solid Waste	9,811,337	10,159,238	347,901	
Fire & Rescue	26,023,752	26,561,449	537,697	
Transportation & Public Works	81,557,052	83,544,547	1,987,494	2.4%
Planning Services	1,190,068	1,147,842	(42,226)	
Parking	-	-	-	
Licensing & Enforcement Services	1,256,391	1,305,888	49,497	
Building Services	-	-	-	
Heritage Services	1,849,505	2,104,010	254,505	
Long Term Care	5,961,904	6,263,858	301,954	
Commissioners Office	245,589	245,451	(138)	
Community Services	10,503,457	11,067,049	563,592	5.4%
Major Projects	-	-	-	
Business, Real Estate & Environment	788,845	833,119	44,274	
Climate Leadership Division	339,800	344,921	5,121	
Arts & Culture Services	2,458,037	2,599,217	141,180	
Recreation & Leisure Services	8,501,536	8,480,533	(21,003)	
Commissioners Office	317,000	331,137	14,137	
Business, Environment & Projects	12,405,218	12,588,927	183,709	1.5%
Human Resources & Organization Dev	3,227,379	3,313,473	86,094	
Facilities Management & Construction	3,838,487	4,095,587	257,100	
Legal Services	1,473,530	1,492,177	18,647	
City Clerk	1,860,987	1,887,133	26,146	
Information Systems & Technology	4,211,422	4,349,647	138,225	
Communications & Customer Experience	2,724,127	2,956,057	231,930	
Commissioners Office	271,481	271,450	(31)	
Corporate Services	17,607,413	18,365,524	758,111	4.3%
Mayor & Council	1,221,844	1,276,836	54,992	
Chief Administrative Officer	748,383	845,817	97,434	
Airport	704,668	613,948	(90,720)	
Housing	12,010,170	12,601,964	591,794	
Social Services	5,317,378	5,474,953	157,575	
Chief Financial Officer & Financial Services	1,926,060	1,915,292	(10,768)	
Finance & Administration	21,928,503	22,728,810	800,307	3.6%
Operating budget before fiscal/capital levy and agencies & boards	144,001,644	148,294,857	4,293,213	3.0%
Add:				
Capital Levy, Fiscal Services & Tax Adjustments	46,626,197	51,298,233	4,672,036	
Municipal Services	190,627,841	199,593,090	8,965,249	4.7%
Agency and Board Transfers	66,358,429	67,939,184	1,580,755	
Agencies & Boards	66,358,429	67,939,184	1,580,755	2.4%
Total tax requirement	256,986,270	267,532,274	10,546,004	
Payments in lieu	(16,396,914)	(16,871,298)	(474,384)	
Property Taxation to be raised	240,589,356	250,660,976	10,071,620	4.2%
Taxation - rate increase	(236,691,666)	(241,660,976)	(4,969,310)	(2.1%)
Taxation - supplementary	(3,897,690)	(3,450,000)	447,690	0.2%
Taxation - growth		(5,550,000)	(5,550,000)	(2.3%)
Net	-	-	-	

City of Kingston
 2022 Municipal Gross Expenditure/Revenue
 Budget Summary By Group
 - As Recommended

Group	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Transportation & Public Works			
Expenditure	98,461,479	103,417,522	4,956,043
Revenue	(16,904,426)	(19,872,975)	(2,968,549)
Net	81,557,053	83,544,547	1,987,494
Community Services			
Expenditure	39,107,595	40,042,604	935,009
Revenue	(28,604,138)	(28,975,555)	(371,417)
Net	10,503,457	11,067,049	563,592
Business, Environment & Projects			
Expenditure	18,625,597	23,585,132	4,959,535
Revenue	(6,220,379)	(10,996,205)	(4,775,826)
Net	12,405,218	12,588,927	183,709
Corporate Services			
Expenditure	25,781,811	27,054,356	1,272,545
Revenue	(8,174,398)	(8,688,832)	(514,434)
Net	17,607,413	18,365,524	758,111
Finance & Administration			
Expenditure	86,400,442	83,212,741	(3,187,701)
Revenue	(64,471,937)	(60,483,931)	3,988,006
Net	21,928,503	22,728,810	800,307
Agencies & Boards			
Transfers	66,909,309	68,246,080	1,336,771
Revenue	(550,878)	(306,896)	243,983
Net	66,358,429	67,939,184	1,580,754
Capital Levy, Fiscal Services and Taxation			
Expenditure	60,166,729	62,514,198	2,347,469
Revenue	(270,526,806)	(278,748,239)	(8,221,433)
Net	(210,360,077)	(216,234,041)	(5,873,969)
Total			
Expenditure	395,452,962	408,072,633	12,619,671
Revenue	(395,452,962)	(408,072,633)	(12,619,671)
Net	-	-	-

Transportation & Public Works

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Public Works			
Administration	656,036	685,785	29,749
Beautification	1,946,824	2,032,497	85,673
Parks Space & Facilities Maintenance	4,360,845	4,426,127	65,282
Sports Fields & Facilities Maintenance	1,061,582	1,020,360	(41,222)
Roads Maintenance	7,316,192	7,462,156	145,964
Bridges Maintenance	1,915	1,977	62
Winter Control	7,926,421	8,259,554	333,133
Sidewalk Surface Maintenance	930,880	964,821	33,940
Net Taxation	24,200,695	24,853,277	652,582
Transportation Services			
Administration	590,434	589,282	(1,152)
School Crossing Guards	440,776	458,915	18,139
Corridor Control	171,875	108,471	(63,404)
Development	178,589	178,373	(215)
Street Lights	1,165,452	1,211,864	46,412
Traffic Signals	612,000	626,994	14,994
Net Taxation	3,159,125	3,173,899	14,774
Transit			
Administration	1,281,213	1,347,737	66,524
Transit Operations	15,939,814	16,285,198	345,383
Premises & Plant	362,638	369,673	7,035
Net Taxation	17,583,666	18,002,608	418,942
Asset Management & Fleet			
Fleet Central Garage	8,521,662	8,990,929	469,267
Fleet Transit Garage	8,649,719	8,562,581	(87,138)
Fleet Utilities Garage	2,114,863	2,178,403	63,540
Fleet Utilities Electric Garage	256,678	305,231	48,553
Recovery/Transfer of costs	(19,542,922)	(20,037,145)	(494,222)
Net Taxation	-	-	-
Engineering			
Construction	503,944	522,273	18,329
Storm Water Management	136,616	137,509	894
Parks Design	137,918	134,294	(3,625)
Net Taxation	778,478	794,076	15,598

Transportation & Public Works

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Solid Waste			
Administration	(885,032)	(885,490)	(458)
Compost Site - Central	521,182	607,646	86,463
Source Separated Organics	1,609,395	1,695,492	86,097
Transfer Stn(West and Central)	1,039,528	856,052	(183,476)
Residential- Process-Market	996,902	496,966	(499,936)
Recycling Collection-East-West	1,579,594	2,215,360	635,765
Garbage Collection	2,973,119	3,113,681	140,562
Leaf and Brush Collection	179,379	182,247	2,868
Recycling Collection-Central	1,608,789	1,684,360	75,571
HHW Disposal	181,458	185,834	4,376
Backyard Composting Central	7,022	7,090	69
Net Taxation	9,811,337	10,159,238	347,901
Fire & Rescue			
Administration	1,199,564	1,353,733	154,169
Communications	1,443,242	1,442,214	(1,028)
Fire Prevention	1,340,546	1,367,093	26,547
Fire Training	820,313	827,468	7,155
Fire Fighting	19,771,842	19,919,297	147,456
Buildings/Grounds/ Infrastructure	497,346	663,940	166,594
Vehicles & Equipment	950,899	987,704	36,805
Net Taxation	26,023,752	26,561,449	537,697
Commissioner - Transportation & Public Works			
Administration	-	-	-
Net Taxation	-	-	-

Community Services

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Planning Services			
Administration	1,190,068	1,147,842	(42,226)
Net Taxation	1,190,068	1,147,842	(42,226)
Parking			
Administration	2,204,201	2,261,345	57,144
Parking Enforcement Costs	1,299,414	1,375,524	76,110
On Street Parking	(4,732,317)	(4,438,315)	294,002
Off Street Parking	(2,310,711)	(1,929,547)	381,164
Parking Reserve Fund	3,539,414	2,730,994	(808,421)
Net Taxation	-	-	-
Licensing & Enforcement Services			
Administration	(294,453)	(335,666)	(41,214)
Licensing	(48,926)	(50,044)	(1,118)
General By-Law	1,599,769	1,691,598	91,828
Net Taxation	1,256,391	1,305,888	49,497
Building Services			
Building Inspection	-	-	-
Net Taxation	-	-	-
Heritage Services			
Administration	1,546,501	1,797,429	250,928
Concessions	-	(980)	(980)
Facility	221,785	242,611	20,826
Museum Exhibitions	56,020	45,640	(10,380)
Public Programs	25,200	19,310	(5,890)
Net Taxation	1,849,505	2,104,010	254,505
Long Term Care			
Administration	2,343,477	2,553,748	210,271
Dietary Services	1,683,867	1,699,155	15,288
Medical & Nursing	3,946,119	4,121,714	175,595
Housekeeping	1,246,452	1,286,378	39,926
Laundry	260,329	290,493	30,164
Building Maintenance	962,954	1,038,644	75,690
Life Enrichment	639,286	661,040	21,754
Provincial Subsidy Unallocated to Programs	(1,185,471)	(1,482,316)	(296,845)
Recovery from Residents	(3,935,109)	(3,904,997)	30,112
Net Taxation	5,961,904	6,263,858	301,954

Community Services

Commissioner - Community Services

Administration

Net Taxation

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
	245,589	245,451	(138)
Net Taxation	245,589	245,451	(138)

Business, Environment & Projects

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Business, Real Estate & Environmental Initiatives			
Administration	506,275	558,450	52,175
Public EV Stations	(21,630)	(20,531)	1,099
Landfills	255,200	255,200	-
Environmental Management	49,000	40,000	(9,000)
Net Taxation	788,845	833,119	44,274
Climate Leadership Division			
Administration	339,800	344,921	5,121
Net Taxation	339,800	344,921	5,121
Cultural Services			
Cultural Services	1,054,942	1,277,883	222,940
Art & Sector Development	743,854	517,280	(226,574)
Grand Theatre	659,241	804,055	144,814
Net Taxation	2,458,037	2,599,217	141,180
Recreation & Leisure			
Recreation & Leisure Administration	152,000	167,000	15,000
Leon's Centre	30,861	34,684	3,823
Recreation Programs	1,413,210	1,481,360	68,151
Neighbourhood Parks	-	45,000	45,000
Aquatics	599,032	581,346	(17,686)
Artillery Park	941,167	903,336	(37,831)
Belle Park Fairway	63,726	119,472	55,746
Tomlinson Aqua Park	221,351	297,585	76,235
Artificial Turf Fields	89,977	74,660	(15,317)
Community Centres	905,426	1,175,162	269,735
Arenas	3,959,286	3,644,638	(314,648)
Marinas	125,501	(43,710)	(169,211)
Net Taxation	8,501,536	8,480,533	(21,003)
Major Projects			
Administration	-	-	-
Net Taxation	-	-	-
Commissioner - Business, Environment & Projects			
Administration	317,000	331,137	14,137
Net Taxation	317,000	331,137	14,137

Corporate Services

**Human Resources &
Organization Development**

Administration

Net Taxation

**Facilities Management &
Construction Services**

Administration

Trades

Sites-Facilities

Leased Properties

Solar Panel Revenue

Net Taxation

Legal Services

POA Services

Legal Services

Insurance Management

Net Taxation

City Clerk

Administration

Accessibility

Elections

Records Management & Vital Statistics

Net Taxation

**Information Systems &
Technology**

Administration

Technology Infrastructure

Corporate Integration

Dist. Computing and Service Desk

Digital Transformation, Planning & Architecture

Enterprise GIS

Net Taxation

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
	3,227,379	3,313,473	86,094
	3,227,379	3,313,473	86,094
	1,101,794	1,307,552	205,757
	1,074,157	1,820,526	746,369
	1,781,481	1,009,579	(771,903)
	45,272	112,924	67,653
	(164,217)	(154,994)	9,223
	3,838,487	4,095,587	257,100
	-	-	-
	720,829	735,531	14,701
	752,700	756,646	3,946
	1,473,530	1,492,177	18,647
	801,693	847,755	46,062
	51,450	51,450	-
	200,000	200,000	-
	807,844	787,928	(19,916)
	1,860,987	1,887,133	26,146
	277,617	281,144	3,527
	1,203,264	1,134,192	(69,072)
	435,610	459,087	23,477
	1,497,905	1,662,868	164,963
	389,700	450,281	60,581
	407,325	362,075	(45,251)
	4,211,422	4,349,647	138,225

Corporate Services

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Communications & Customer Experience			
Administration	251,932	135,818	(116,114)
Communication Services	1,311,085	1,367,098	56,013
Customer Experience	1,161,110	1,453,140	292,031
UK Call Centre	-	-	-
Net Taxation	2,724,127	2,956,057	231,930
Commissioner - Corporate Services			
Administration	271,481	271,450	(31)
Net Taxation	271,481	271,450	(31)

Finance and Administration

Mayor & Council

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Mayor's Office Administration	354,458	367,810	13,352
Council Administration	665,450	703,634	38,184
Intergovernmental Affairs	182,136	185,592	3,456
Countryside	1,650	1,650	-
Loyalist-Cataraqui	1,650	1,650	-
Collins-Bayridge	1,650	1,650	-
Lakeside	1,650	1,650	-
Portsmouth	1,650	1,650	-
Trillium	1,650	1,650	-
Kingscourt-Rideau	1,650	1,650	-
Meadowbrook-Strathcona	1,650	1,650	-
Williamsville	1,650	1,650	-
Sydenham	1,650	1,650	-
King's Town	1,650	1,650	-
Pittsburgh	1,650	1,650	-

Net Taxation

1,221,844	1,276,836	54,992
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Chief Administrative Officer

CAO Administration	482,441	494,267	11,826
Strategic Initiatives	265,942	351,550	85,608

Net Taxation

748,383	845,817	97,434
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Airport

Aeronautical Fees	(481,139)	(622,100)	(140,961)
Lease Revenues	(126,738)	(153,358)	(26,620)
Administration	284,172	219,647	(64,525)
Runways/Grounds/ Maintenance	966,373	1,106,359	139,986
Instrument Landing System	62,000	63,400	1,400

Net Taxation

704,668	613,948	(90,720)
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Housing

Administration and Employment Assistance	821,217	781,109	(40,108)
Rent Supplement	3,007,968	3,626,722	618,754
Local Housing Corporation	3,938,916	6,285,733	2,346,817
Non Profit Housing Providers	3,148,660	762,658	(2,386,002)
Homeownership	150,000	150,000	-
Provincial Programs	943,409	873,409	(70,000)
Covid	-	122,333	122,333

Net Taxation

12,010,170	12,601,964	591,794
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Finance and Administration

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Social Services			
Administration and Employment Assistance	3,643,517	3,839,480	195,964
Community Services Investment	313,467	312,720	(747)
Provincial Programs	27,697	27,673	(24)
Allowances & Benefits	65,634	66,947	1,313
OW Childcare	35,655	34,545	(1,110)
Childcare Fee Subsidies	629,361	602,533	(26,828)
Delivery Agent Wage Sub	428,481	416,743	(11,738)
Special Needs	131,110	131,007	(103)
Homemaking Services	39,754	40,548	794
Neighborhood Sharing	2,703	2,757	54
Net Taxation	5,317,378	5,474,953	157,575
CFO & Financial Services			
Chief Financial Officer	271,310	279,715	8,405
Financial Services Admin	185,590	190,150	4,560
Procurement	268,040	265,010	(3,030)
Financial Planning	443,065	439,319	(3,746)
General Accounting and Corporate Systems	388,190	389,933	1,742
Taxation and Revenue	369,865	351,166	(18,699)
Net Taxation	1,926,060	1,915,292	(10,768)

Agencies and Boards

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Kingston Economic Development	1,461,500	1,481,961	20,461
Tourism Kingston	1,439,332	1,468,119	28,787
Cataraqui Region Conservation Authority (CRCA)	1,675,082	1,751,976	76,894
KFL&A Public Health	4,147,234	4,230,179	82,945
Kingston Access Services	3,363,362	3,488,122	124,760
Library Board	8,124,598	8,287,881	163,284
Police Services Board	45,055,722	46,688,747	1,633,025
Downtown Business Improvement Area (DBIA)	41,600	42,200	600
Health Care Initiatives	1,050,000	500,000	(550,000)
Net Taxation	66,358,429	67,939,184	1,580,755

Fiscal Services and Taxation

	2021 Approved Budget	2022 Recommended Budget	Variance (\$)
Capital Levy, Fiscal Services & Tax Adjustments			
Fiscal Services	43,054,444	48,111,117	5,056,673
Tax Write-offs	2,000,000	1,500,000	(500,000)
Tax Assistance Programs	756,550	745,067	(11,483)
Exemptions - DC/Impost Allocation	1,400,000	1,200,000	(200,000)
Brownfield, CIP Allocations	1,000,000	1,325,000	325,000
Penalties & Interest on Taxes	(1,573,510)	(1,571,598)	1,912
Net Taxation	46,637,483	51,309,586	4,672,103
Taxation			
Taxation	(240,600,642)	(250,672,326)	(10,071,684)
PIL	(16,396,914)	(16,871,298)	(474,384)
Net Taxation	(256,997,556)	(267,543,624)	(10,546,068)

Budget Estimates for 2022 Public Sector Accounting Reporting Requirements

Revenues & Expenses	2022 Budget
Operating Fund Expenses:	
Amortization of tangible capital assets	\$72,000,000
Post-employment benefit expenses	\$4,000,000
Solid waste landfill closure and post-closure expenses	\$200,000
Reserve Fund Revenue and Expenses:	
Investment income	(\$7,000,000)
Long-term debt interest	\$16,000,000