

By-Law Number 2021-33

A By-Law to Approve the 2021 General Municipal Operating Budget

Passed: February 16, 2021

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

1. **That** Council approve the 2021 General Municipal (tax-supported) Operating Budget in the amount of \$394,787,962, 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 2021.
2. **That** the 2021 budget submissions received from the respective boards and agencies prior to January 25, 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** Council approve the 2021 and 2022 Municipal Utility Operating Budgets in the amounts noted below:

Wastewater	2021	2022
Operating Budget	\$ 17,890,000	\$ 18,265,000
Debt Costs	\$ 5,082,000	\$ 5,952,000
Transfer to Facility Repair Fund – Debt 85 Lappan's Lane	\$ 476,000	\$ 476,000
Transfer to Capital Reserve Fund	\$ 12,751,000	\$ 12,683,000
Total Revenue	\$ 36,200,000	\$ 37,376,000

Water		
Operating Budget	\$ 13,998,000	\$ 14,328,000
Debt Costs	\$ 2,087,000	\$ 2,079,000
Transfer to Facility Repair Fund – Debt 85 Lappan's Lane	\$ 476,000	\$ 476,000
Transfer to Capital Reserve Fund	\$ 14,551,000	\$ 15,243,000
Total Revenue	\$ 31,112,000	\$ 32,127,000

Gas	2021	2022
Operating Budget	\$ 4,869,000	\$ 4,886,000
Commodity Purchase, Transportation & Storage	\$ 25,000,000	\$ 25,000,000
Transfer to Facility Repair Fund – Debt 85 Lappan’s Lane	\$ 173,000	\$ 173,000
Transfer to Capital Reserve Fund	\$ 3,533,000	\$ 4,287,000
Transfer to City Municipal Capital Reserve Fund	\$ 1,350,000	\$ 2,000,000
Total Revenue	\$ 34,925,000	\$ 36,347,000
 Appliance Rental Business		
Operating Budget	\$ 706,000	\$ 733,000
Transfer to Capital Reserve Fund	\$ 859,000	\$ 866,000
Transfer to Municipal Capital Reserve Fund	\$ 969,000	\$ 985,000
Transfer to City Environmental	\$ 546,000	\$ 557,000
 Total Revenue	 \$ 3,080,000	 \$ 3,141,000

4. **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.
5. **That** the City Treasurer is authorized to report approved budget estimates for 2021, attached hereto and marked as Schedule B, in accordance with the Public Sector Accounting Board reporting requirements.
6. This By-Law shall come into force and take effect on the date of its passing.

Given all Three Readings and Passed: February 16, 2021

	2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Revenues			
Taxation Revenue	(230,981,848)	(240,589,356)	(9,607,508)
PIL Revenue	(17,076,389)	(16,396,914)	679,475
Fees, Charges & Other Revenue	(57,469,566)	(45,885,446)	11,584,120
Provincial Subsidies	(66,868,033)	(74,326,165)	(7,458,132)
Federal Subsidies	(10,506,700)	(10,471,583)	35,117
Recoveries - Other Municipalities	(3,136,050)	(2,937,738)	198,312
Transfer from Reserves and Reserve Funds	(4,390,627)	(4,180,760)	209,867
Total Revenues	(390,429,213)	(394,787,962)	(4,358,749)
Expenditures			
Salaries, Wages & Benefits	130,084,488	129,140,407	(944,081)
Materials, Supplies & Fees	36,576,328	35,620,208	(956,120)
Contracted Services	20,305,299	19,973,648	(331,651)
Grants & Transfers to Others	66,693,719	68,700,002	2,006,283
Agencies & Boards Expenditures	58,788,966	60,602,673	1,813,707
Equipment Charges & Internal Allocations	(2,951,204)	(2,993,115)	(41,911)
Tax Adjustments & Allowances	3,686,428	3,633,039	(53,389)
Debenture Principal & Interest	781,996	781,019	(977)
Transfers to Reserves & Reserve Funds	70,875,736	73,574,325	2,698,589
Transfers to Reserve Funds - Boards	5,587,457	5,755,756	168,299
Total Expenditures	390,429,213	394,787,962	4,358,749
Net	-	-	-

City of Kingston
2021 Municipal Operating Budget Summary
- As Recommended

	2020 Approved Budget	2021 Recommended Budget	Variance (\$)	Variance (%)
Public Works	23,405,113	24,251,363	846,250	
Transportation Services	2,766,039	3,099,739	333,700	
Transit	17,542,850	17,583,666	40,816	
Asset Management & Fleet	-	-	-	
Engineering	789,666	778,478	(11,188)	
Solid Waste	8,839,356	9,766,298	926,942	
Transportation & Public Works	53,343,024	55,479,544	2,136,520	4.01%
Planning & Development	1,255,183	1,395,774	140,591	
Building & Enforcement Services	1,132,474	1,315,778	183,304	
Long Term Care	5,795,262	6,011,301	216,039	
Commissioners Office	180,577	245,589	65,012	
Community Services	8,363,496	8,968,442	604,946	7.23%
Major Projects	-	-	-	
Business, Real Estate & Environment	928,710	860,117	(68,593)	
Climate Change Division	337,800	339,800	2,000	
Cultural Services	4,139,039	4,084,794	(54,245)	
Recreation & Leisure Services	7,418,119	8,501,536	1,083,417	
Commissioners Office	317,000	317,000	-	
Business, Environment & Projects	13,140,668	14,103,247	962,579	7.33%
Human Resources & Organization Development	3,258,150	3,177,982	(80,168)	
Facilities Management & Construction	3,637,392	3,838,487	201,095	
Legal Services	1,468,635	1,473,530	4,895	
City Clerk	1,879,556	1,860,987	(18,569)	
Information Systems & Technology	4,126,957	4,211,422	84,465	
Fire & Rescue	25,533,268	26,023,752	490,484	
Communications & Customer Experience	2,641,709	2,706,269	64,560	
Commissioners Office	308,870	271,481	(37,389)	
Corporate Services	42,854,537	43,563,910	709,373	1.66%

**City of Kingston
2021 Municipal Operating Budget Summary
- As Recommended**

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	2020 Approved Budget	2021 Recommended Budget	Variance (\$)	Variance (%)
Mayor & Council	1,245,480	1,221,844	(23,636)	
Chief Administrative Officer	719,307	712,011	(7,296)	
Airport	42,795	699,038	656,243	
Housing	11,894,182	12,010,170	115,988	
Social Services	5,550,982	5,317,378	(233,604)	
Financial Services	1,768,596	1,654,750	(113,846)	
Chief Financial Officer	272,538	271,310	(1,228)	
Finance & Administration	21,493,880	21,886,501	392,621	1.83%
Operating budget before fiscal/capital levy and agencies & boards	139,195,605	144,001,644	4,806,039	3.45%
Add:				
Capital Levy, Fiscal Services & Tax Adjustments	44,486,209	46,626,197	2,139,988	
Municipal Services	183,681,814	190,627,841	6,946,027	3.78%
Agency and Board Transfers	64,376,423	66,358,429	1,982,006	
Agencies & Boards	64,376,423	66,358,429	1,982,006	3.08%
Total tax requirement	248,058,237	256,986,270	8,928,033	
Payments in lieu	(17,076,389)	(16,396,914)	679,475	
Property Taxation to be raised	230,981,848	240,589,356	9,607,508	4.16%
Taxation - rate increase	(228,750,717)	(234,239,356)	(5,488,639)	(2.4%)
Taxation - supplementary	(2,231,131)	(3,900,000)	(1,668,869)	(0.7%)
Taxation - growth		(2,450,000)	(2,450,000)	(1.1%)
Net	-	-	-	

City of Kingston
 2021 Municipal Gross Expenditure/Revenue
 Budget Summary By Group
 - As Recommended

		2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Transportation & Public Works	Expenditure	80,574,765	81,358,935	784,170
	Revenue	(27,231,741)	(25,879,391)	1,352,350
	Net	53,343,024	55,479,544	2,136,520
Community Services	Expenditure	26,277,160	27,800,462	1,523,302
	Revenue	(17,913,664)	(18,832,020)	(918,356)
	Net	8,363,496	8,968,442	604,946
Business, Environment & Projects	Expenditure	25,502,189	20,530,912	(4,971,277)
	Revenue	(12,361,521)	(6,427,665)	5,933,856
	Net	13,140,668	14,103,247	962,579
Corporate Services	Expenditure	51,558,217	52,239,574	681,357
	Revenue	(8,703,680)	(8,675,664)	28,016
	Net	42,854,537	43,563,910	709,373
Finance & Administration	Expenditure	84,883,181	85,782,040	898,859
	Revenue	(63,389,301)	(63,895,539)	(506,238)
	Net	21,493,880	21,886,501	392,621
Agencies & Boards	Expenditure	65,671,402	66,909,307	1,237,905
	Revenue	(1,294,979)	(550,878)	744,101
	Net	64,376,423	66,358,429	1,982,006
Capital Levy, Fiscal Services and Taxation	Expenditure	55,962,299	60,166,732	4,204,433
	Revenue	(259,534,327)	(270,526,805)	(10,992,478)
	Net	(203,572,028)	(210,360,073)	(6,788,045)
Total	Expenditure	390,429,213	394,787,962	4,358,749
	Revenue	(390,429,213)	(394,787,962)	(4,358,749)
	Net	-	-	-

Transportation & Public Works

	2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Public Works			
Administration	908,343	881,228	(27,115)
Beautification	1,839,037	1,936,227	97,190
Parks Space & Facilities Maintenance	4,158,394	4,346,576	188,182
Sports Fields & Facilities Maintenance	959,696	1,054,195	94,499
Roads Maintenance	7,029,089	7,257,980	228,891
Bridges Maintenance	814	1,890	1,076
Winter Control	7,608,682	7,853,876	245,194
Sidewalk Surface Maintenance	901,058	919,391	18,333
Net Taxation	23,405,113	24,251,363	846,250
Transportation Services			
Administration	503,172	552,427	49,254
School Crossing Guards	395,336	440,776	45,440
Corridor Control	19,476	161,186	141,710
Development	105,455	167,899	62,444
Street Lights	1,142,600	1,165,452	22,852
Traffic Management	-	-	-
Traffic Signals	600,000	612,000	12,000
Net Taxation	2,766,039	3,099,739	333,700
Parking			
Administration	2,316,816	2,023,196	(293,621)
Parking Enforcement Costs	1,491,945	1,480,419	(11,526)
On Street Parking	(5,091,652)	(4,732,317)	359,335
Off Street Parking	(2,293,456)	(2,310,712)	(17,256)
Parking Reserve Fund	3,576,347	3,539,415	(36,932)
Net Taxation	-	-	-
Transit			
Administration	1,348,908	1,281,214	(67,695)
Transit Operations	15,836,983	15,939,814	102,831
Premises & Plant	356,959	362,638	5,679
Net Taxation	17,542,850	17,583,666	40,816

**2021 Municipal Operating Budget Summary
By Department and Program**

Asset Management & Fleet			
Fleet Central Garage	8,129,026	8,296,470	167,444
Fleet Transit Garage	8,657,440	8,649,719	(7,721)
Fleet Utilities Garage	2,087,060	2,114,863	27,803
Fleet Utilities Electric Garage	276,311	256,678	(19,633)
Recovery/Transfer of costs	(19,149,837)	(19,317,730)	(167,893)
Net Taxation	-	-	-
Engineering			
Construction	455,714	478,944	23,230
Storm Water Management	133,163	131,616	(1,547)
Bridge Maintenance	71,000	35,000	(36,000)
Parks Design	129,788	132,918	3,130
Net Taxation	789,666	778,478	(11,188)
Solid Waste			
Administration	(907,393)	(886,090)	21,303
Compost Site - Central	512,190	521,182	8,992
Source Separated Organics	1,516,088	1,602,261	86,173
Transfer Station (West and Central)	1,003,632	1,039,528	35,896
Residential-Process-Market	1,007,847	996,772	(11,075)
Recycling Collection-East-West	1,002,928	1,579,593	576,667
Garbage Collection	2,746,289	2,951,913	205,624
Leaf and Brush Collection	171,129	178,369	7,240
Recycling Collection-Central	1,600,600	1,594,419	(6,181)
HHW Disposal	178,973	181,327	2,354
Backyard Composting Central	7,071	7,022	(49)
Net Taxation	8,839,356	9,766,298	926,942
Commissioner - Transportation & Public Works			
Administration	-	-	-
Net Taxation	-	-	-

Community Services	2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Planning & Development			
Administration	1,255,183	1,395,774	140,591
Net Taxation	1,255,183	1,395,774	140,591
Building & Enforcement Services			
Administration	(480,860)	(235,065)	245,795
Licensing	(42,946)	(48,926)	(5,980)
General By-Law	1,656,280	1,599,769	(56,511)
Building Inspection	-	-	-
Net Taxation	1,132,474	1,315,778	183,304
Long Term Care			
Administration	2,303,670	2,392,873	89,203
Dietary Services	1,650,680	1,683,867	33,187
Medical & Nursing	3,886,332	3,946,119	59,786
Housekeeping	1,240,289	1,246,452	6,163
Laundry	262,337	260,329	(2,008)
Building Maintenance	922,466	962,954	40,488
Life Enrichment	551,307	639,286	87,979
Provincial Subsidy Unallocated to Programs	(1,125,670)	(1,185,471)	(59,800)
Recovery from Residents	(3,896,147)	(3,935,109)	(38,961)
Net Taxation	5,795,262	6,011,301	216,037
Commissioner - Community Services			
Administration	180,577	245,589	65,012
Net Taxation	180,577	245,589	65,012

Business, Environment & Projects

Business, Real Estate & Environmental Initiatives

	2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Administration	638,510	577,547	(60,963)
Public EV Stations	(17,000)	(21,630)	(4,630)
Landfills	255,200	255,200	-
Environmental Management	52,000	49,000	(3,000)
Net Taxation	928,710	860,117	(68,593)

Climate Leadership

Administration	337,800	339,800	2,000
Net Taxation	337,800	339,800	2,000

Cultural Services

Cultural Services	1,853,636	1,601,684	(251,953)
Art & Sector Development	626,806	791,354	164,548
Cultural Heritage	1,100,216	1,027,658	(72,559)
Marketing & Revenue Development	(43,668)	4,858	48,526
Grand Theatre	602,047	659,241	57,194
Net Taxation	4,139,039	4,084,794	(54,245)

Recreation & Leisure

Recreation & Leisure Administration	152,000	152,000	-
Leon's Centre	29,154	30,861	1,707
Recreation Programs	1,502,134	1,461,553	(40,580)
Camps	-	-	-
Neighbourhood Parks	115,928	-	(115,928)
Aquatics	573,130	599,032	25,902
Artillery Park	822,316	941,167	118,851
Belle Park Fairway	141,360	63,726	(77,635)
Tomlinson Aqua Park	290,737	221,351	(69,387)
Artificial Turf Fields	104,649	89,976	(14,673)
Community Centres	808,105	905,426	97,321
Arenas	2,767,785	3,910,944	1,143,158
Marinas	110,821	125,501	14,680
Net Taxation	7,418,119	8,501,536	1,083,417

Major Projects

Administration

Net Taxation

**Commissioner -
Business, Environment & Projects**

Administration

Net Taxation

-	-	-	-
-	-	-	-
317,000	317,000	-	-
317,000	317,000	-	-

Corporate Services

	2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Human Resources & Organization Development			
Administration	1,630,997	1,553,077	(77,920)
Payroll Services	432,796	445,203	12,407
Labour Relations	386,990	467,676	80,686
Health & Safety	807,367	712,026	(95,341)
Net Taxation	3,258,150	3,177,982	(80,168)
Facilities Management & Construction Services			
Administration	1,021,924	1,101,793	79,869
Facilities Maintenance	950,018	1,074,157	124,139
Properties - City Services	1,788,200	1,781,481	(6,719)
Properties - Leased	44,380	45,272	892
Solar Panel Revenue	(167,130)	(164,217)	2,913
Net Taxation	3,637,392	3,838,487	201,095
Legal Services			
POA Services	-	-	-
Legal Services	702,101	720,830	18,729
Insurance Management	766,534	752,700	(13,834)
Net Taxation	1,468,635	1,473,530	4,895
City Clerk			
Administration	288,911	292,801	3,890
Accessibility	26,450	51,450	25,000
Elections	200,000	200,000	-
Committee Support	509,605	508,892	(713)
Records Management & Vital Statistics	854,590	807,844	(46,746)
Net Taxation	1,879,556	1,860,987	(18,569)

Information Systems & Technology			
Administration	279,909	277,618	(2,291)
Technology Infrastructure	1,257,542	1,203,264	(54,278)
Corporate Integration	417,777	435,610	17,833
Distributed Computing and Service Desk	1,472,533	1,497,905	25,372
Digital Transformation, Planning & Architecture	306,194	389,700	83,506
Enterprise GIS	393,002	407,325	14,323
Net Taxation	4,126,957	4,211,422	84,465
Fire & Rescue			
Administration	1,086,160	1,199,563	113,405
Communications	1,283,353	1,443,242	159,890
Fire Prevention	1,282,856	1,340,546	57,690
Fire Training	791,364	820,313	28,949
Fire Fighting	19,592,544	19,771,842	179,297
Buildings, Grounds, Infrastructure	572,806	497,346	(75,461)
Vehicles & Equipment	924,185	950,899	26,714
Net Taxation	25,533,268	26,023,752	490,484
Communications & Customer Experience			
Administration	681,984	574,768	(107,216)
Communication Services	950,928	970,391	19,463
Customer Experience	1,008,797	1,161,110	152,313
UK Call Centre	-	-	-
Net Taxation	2,641,709	2,706,269	64,560
Commissioner - Corporate Services			
Administration	308,870	271,481	(37,389)
Net Taxation	308,870	271,481	(37,389)

Finance and Administration

	2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Mayor & Council			
Mayor's Office Administration	358,430	354,458	(3,972)
Council Administration	667,050	665,450	(1,600)
Intergovernmental Affairs	185,800	182,136	(3,664)
Countryside	2,850	1,650	(1,200)
Loyalist-Cataraqui	2,850	1,650	(1,200)
Collins-Bayridge	2,850	1,650	(1,200)
Lakeside	2,850	1,650	(1,200)
Portsmouth	2,850	1,650	(1,200)
Trillium	2,850	1,650	(1,200)
Kingscourt-Rideau	2,850	1,650	(1,200)
Meadowbrook-Strathcona	2,850	1,650	(1,200)
Williamsville	2,850	1,650	(1,200)
Sydenham	2,850	1,650	(1,200)
King's Town	2,850	1,650	(1,200)
Pittsburgh	2,850	1,650	(1,200)
Net Taxation	1,245,480	1,221,844	(23,636)
Chief Administrative Officer			
CAO Administration	467,138	482,441	15,303
Strategic Initiatives	252,169	229,570	(22,599)
Net Taxation	719,307	712,011	(7,296)
Airport			
Aeronautical Fees	(1,165,800)	(481,139)	684,661
Lease Revenues	(124,313)	(126,738)	(2,425)
Administration	479,818	284,172	(195,646)
Runways/Grounds/ Maintenance	792,990	960,743	167,753
Instrument Landing System	60,100	62,000	1,900
Net Taxation	42,795	699,038	656,243

**2021 Municipal Operating Budget Summary
By Department and Program**

Housing			
Administration	739,072	826,217	87,145
Rent Supplement	3,025,842	3,007,968	(17,874)
Local Housing Corporation	3,964,297	3,938,916	(25,381)
Non Profit Housing Providers	3,324,036	3,148,660	(175,376)
Homeownership	150,000	150,000	-
Provincial Programs	690,935	938,409	245,537
Net Taxation	11,894,182	12,010,170	115,988
Social Services			
Administration and Employment Assistance	3,856,901	3,643,517	(213,385)
Community Services Investment	262,004	313,467	51,463
Provincial Programs	29,634	27,697	(1,937)
Allowances & Benefits	64,347	65,634	1,287
OW Childcare	37,285	35,655	(1,630)
Childcare Fee Subsidies	668,326	629,361	(38,965)
Delivery Agent Wage Sub	450,038	428,481	(21,557)
Special Needs	140,823	131,110	(9,713)
Homemaking Services	38,974	39,754	780
Neighborhood Sharing	2,650	2,703	53
Net Taxation	5,550,982	5,317,378	(233,604)
Financial Services			
Financial Services Administration	195,980	185,590	(10,390)
Procurement	275,220	268,040	(7,180)
Financial Planning	438,200	443,065	4,865
General Accounting and Corporate Systems	495,995	388,190	(107,805)
Taxation and Revenue	363,201	369,865	6,664
Net Taxation	1,768,596	1,654,750	(113,846)
Chief Financial Officer			
Chief Financial Officer	272,538	271,310	(1,229)
Net Taxation	272,538	271,310	(1,229)

Agencies and Boards

	2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Kingston Economic Development	1,461,500	1,461,500	-
Tourism Kingston	1,387,410	1,439,332	51,922
Cataraqui Region Conservation Authority (CRCA)	1,623,303	1,675,082	51,779
KFL&A Public Health	4,065,915	4,147,234	81,319
Kingston Access Services	3,343,102	3,363,362	20,261
Library Board	7,918,619	8,124,598	205,979
Police Services Board	43,486,975	45,055,722	1,568,746
Downtown Business Improvement Area (DBIA)	39,600	41,600	2,000
Hospital Foundation	1,050,000	1,050,000	-
Net Taxation	64,376,423	66,358,429	1,982,006

Fiscal Services and Taxation	2020 Approved Budget	2021 Recommended Budget	Variance (\$)
Capital Levy, Fiscal Services & Tax Adjustments			
Fiscal Services	40,711,589	43,054,443	2,342,854
Tax Write-offs	2,000,000	2,000,000	-
Tax Assistance Programs	1,191,804	756,550	(435,253)
Exemptions - DC/Impost Allocation	1,650,000	1,400,000	(250,000)
Brownfield, CIP Allocations	525,000	1,000,000	475,000
Penalties & Interest on Taxes	(1,575,377)	(1,573,510)	1,867
Net Taxation	44,503,015	46,637,483	2,134,468
Taxation			
Taxation	(230,998,652)	(240,600,641)	(9,601,989)
Payment in Lieu (PIL)	(17,076,389)	(16,396,914)	679,475
Net Taxation	(248,075,041)	(256,997,555)	(8,922,514)

Budget Estimates for 2021 Public Sector Accounting Board Reporting Requirements

Expenses	2021 Budget
Operating Fund Expenses:	
Amortization of tangible capital assets	\$70,000,000
Post-employment benefit expenses	\$4,000,000
Solid waste landfill closure and post-closure expenses	\$200,000
Reserve Fund Revenue and Expenses:	
Investment income	(\$6,500,000)
Long-term debt interest	\$17,000,000