

**By-Law Number 2023-68**

**A By-Law to Approve the 2023 General Municipal Operating Budget  
and the 2023 and 2024 Municipal Utility Operating Budgets**

**Passed:** March 21, 2023

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

1. **That** Council approve the 2023 General Municipal (tax-supported) Operating Budget in the amount of \$429,374,207, 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 2023.
  
2. **That** the 2023 budget submissions received from the respective boards and agencies prior to October 21, 2022 are in accordance with the *Municipal Act, 2001*, Section 290(6); however, an approved operating budget appropriation may be transferred for 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 2023 and 2024 Municipal Utility Operating Budgets in the amounts noted below:

<b>Wastewater</b>	<b>2023</b>	<b>2024</b>
Operating Budget	\$ 20,238,00	\$ 21,231,000
Debt Costs	\$ 5,702,000	\$ 5,670,000
Transfer to Facility Repair Fund – Debt 85 Lappan’s Lane	\$ 476,000	\$ 476,000
Transfer to Wastewater Capital Reserve Fund	<u>\$ 14,010,000</u>	<u>\$ 14,746,000</u>
Total Revenue	\$ 40,426,000	\$ 42,123,000

<b>Water</b>	<b>2023</b>	<b>2024</b>
Operating Budget	\$ 15,001,000	\$ 15,736,000
Debt Costs	\$ 2,071,000	\$ 2,064,000
Transfer to Facility Repair Fund – Debt 85 Lappan’s Lane	\$ 476,000	\$ 476,000
Transfer to Water Capital Reserve Fund	<u>\$ 17,360,000</u>	<u>\$ 18,102,000</u>
Total Revenue	\$ 34,909,000	\$ 36,379,000
<b>Natural Gas</b>	<b>2023</b>	<b>2024</b>
Operating Budget	\$ 5,116,000	\$ 5,282,000
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 Gas Capital Reserve Fund	\$ 4,278,000	\$ 4,895,000
Transfer to City Municipal Capital Reserve Fund	<u>\$ 2,020,000</u>	<u>\$ 2,020,000</u>
Total Revenue	\$ 36,587,000	\$ 37,371,000
<b>Appliance Rental Business</b>	<b>2023</b>	<b>2024</b>
Operating Budget	\$ 790,000	\$ 824,000
Transfer to Appliance Rental Capital Reserve Fund	\$ 1,373,000	\$ 1,442,000
Transfer to Municipal Capital Reserve Fund	\$ 915,000	\$ 962,000
Transfer to City Environmental Reserve Fund	<u>\$ 458,000</u>	<u>\$ 481,000</u>
Total Revenue	\$ 3,536,000	\$ 3,709,000

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 2023, 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.

This By-Law was Given all Three Readings and Passed: March 21, 2023

**City of Kingston**  
**2023 Municipal Expenditure/Revenue Summary**  
**- As Recommended**

Revenues & Expenditures	2022 Approved Budget	2023 Recommended Budget	Variance (\$)
<b>Revenues</b>			
Taxation Revenue	(250,660,976)	(261,513,940)	(10,852,964)
PIL Revenue	(16,871,298)	(16,970,684)	(99,386)
Fees, Charges & Other Revenue	(52,778,133)	(60,202,874)	(7,424,741)
Provincial Subsidies	(72,081,434)	(71,648,672)	432,762
Federal Subsidies	(10,718,033)	(11,595,971)	(877,938)
Recoveries - Other Municipalities	(2,944,894)	(3,115,196)	(170,302)
Transfer from Reserves and Reserve Funds	(4,880,713)	(4,326,870)	553,845
<b>Total Revenues</b>	<b>(410,935,481)</b>	<b>(429,374,207)</b>	<b>(18,438,726)</b>
<b>Expenditures</b>			
Salaries, Wages & Benefits	138,167,917	144,953,947	6,786,030
Materials, Supplies & Fees	39,768,027	42,422,200	2,654,173
Contracted Services	21,935,110	21,605,812	(329,298)
Grants & Transfers to Others	59,284,165	62,893,492	3,609,327
Agencies & Boards Transfers	62,118,659	64,487,938	2,369,279
Equipment Charges & Internal Allocations	(3,188,309)	(3,559,019)	(370,710)
Tax Adjustments & Allowances	3,383,469	3,060,681	(322,788)
Debenture Principal & Interest	779,552	778,438	(1,114)
Transfers to Reserves & Reserve Funds	82,759,470	86,528,199	3,768,729
Transfers to Reserve Funds - Boards	5,927,421	6,202,519	275,098
<b>Total Expenditures</b>	<b>410,935,481</b>	<b>429,374,207</b>	<b>18,438,726</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Kingston**  
**2023 Municipal Operating Budget Summary**  
**- As Recommended**

<b>Groups &amp; Departments</b>	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Public Works	24,896,016	25,666,958	770,942	
Transportation Services	2,900,585	2,906,240	5,655	
Transit	18,002,608	18,362,085	359,477	
Asset Management & Fleet Services	-	-	-	
Engineering	794,076	626,274	(167,802)	
Solid Waste	10,116,499	9,334,600	(781,899)	
Fire & Rescue	26,561,449	27,362,617	801,168	
<b>Transportation &amp; Public Works</b>	<b>83,271,233</b>	<b>84,258,774</b>	<b>987,541</b>	<b>1.2%</b>
Planning Services	1,413,941	1,393,562	(20,379)	
Parking	-	-	-	
Licensing & Enforcement Services	1,305,888	1,273,413	(32,475)	
Building Services	-	-	-	
Heritage Services	2,134,610	2,182,481	47,871	
Housing	12,851,964	16,154,463	3,302,499	
Social Services	5,453,308	5,447,996	(5,312)	
Long Term Care	6,191,709	6,550,961	359,252	
Commissioners Office	245,450	282,533	37,083	
<b>Community Services</b>	<b>29,596,870</b>	<b>33,285,410</b>	<b>3,688,540</b>	<b>12.5%</b>
Major Projects	-	-	-	
Business, Real Estate & Environment	853,651	922,681	69,030	
Climate Leadership Division	344,921	732,069	387,148	
Arts & Culture Services	2,599,217	2,640,252	41,035	
Recreation & Leisure Services	8,383,314	8,828,358	445,044	
Commissioners Office	331,137	360,495	29,358	
<b>Business, Environment &amp; Projects</b>	<b>12,512,240</b>	<b>13,483,855</b>	<b>971,615</b>	<b>7.8%</b>
Human Resources & Organization Dev	3,421,697	3,673,257	251,560	
Facilities Management & Construction	4,075,055	4,368,798	293,743	
Legal Services	735,531	772,509	36,978	
City Clerk	1,849,022	2,034,781	185,759	
Information Systems & Technology	4,389,387	4,586,452	197,065	
Communications & Customer Experience	2,524,446	2,627,624	103,178	
Commissioners Office	1,028,096	1,239,773	211,677	
<b>Corporate Services</b>	<b>18,023,234</b>	<b>19,303,194</b>	<b>1,279,960</b>	<b>7.1%</b>

**City of Kingston**  
**2023 Municipal Operating Budget Summary**  
**- As Recommended**

<b>Groups &amp; Departments</b>	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Mayor & Council	1,314,947	1,461,605	146,658	
Chief Administrative Officer	546,266	570,337	24,071	
Strategy Innovation & Partnerships	731,162	900,041	168,879	
Airport	613,948	329,629	(284,319)	
Chief Financial Officer & Financial Services	1,965,553	2,109,581	144,028	
<b>Finance &amp; Administration</b>	<b>5,171,876</b>	<b>5,371,193</b>	<b>199,317</b>	<b>3.9%</b>
<b>Operating budget before fiscal/capital levy and agencies &amp; boards</b>	<b>148,575,453</b>	<b>155,702,426</b>	<b>7,126,973</b>	<b>4.8%</b>
<b>Add:</b>				
Capital Levy, Fiscal Services & Tax Adjustmen	51,267,637	52,407,124	1,139,487	
<b>Municipal Services</b>	<b>199,843,090</b>	<b>208,109,549</b>	<b>8,266,460</b>	<b>4.1%</b>
Agency and Board Transfers	67,689,184	70,375,075	2,685,891	
<b>Agencies &amp; Boards</b>	<b>67,689,184</b>	<b>70,375,075</b>	<b>2,685,891</b>	<b>4.0%</b>
Total tax requirement	267,532,274	278,484,624	10,952,351	
Payments in lieu	(16,871,298)	(16,970,684)	(99,386)	
<b>Property Taxation to be raised</b>	<b>250,660,976</b>	<b>261,513,940</b>	<b>10,852,965</b>	<b>4.3%</b>
Taxation - rate increase	(247,306,607)	(255,218,340)	(7,911,733)	(3.2%)
Taxation - supplementary	(3,354,369)	(3,050,000)	304,369	0.1%
Taxation - growth	-	(2,850,000)	(2,850,000)	(1.1%)
Taxation - Green CIP (2023-2026) .16%	-	(395,600)	(395,600)	(0.1%)
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	

City of Kingston  
2023 Municipal Gross Expenditure/Revenue  
Budget Summary By Group  
- As Recommended

Group	2022 Approved Budget	2023 Recommended Budget	Variance (\$)
<b>Transportation &amp; Public Works</b>			
Expenditure	102,987,156	108,013,713	5,026,557
Revenue	(19,715,923)	(23,754,939)	(4,039,016)
<b>Net</b>	<b>83,271,233</b>	<b>84,258,774</b>	<b>987,541</b>
<b>Community Services</b>			
Expenditure	117,506,324	121,821,311	4,314,987
Revenue	(87,909,454)	(88,535,902)	(626,448)
<b>Net</b>	<b>29,596,870</b>	<b>33,285,409</b>	<b>3,688,539</b>
<b>Business, Environment &amp; Projects</b>			
Expenditure	23,462,445	25,201,410	1,738,965
Revenue	(10,950,205)	(11,717,555)	(767,350)
<b>Net</b>	<b>12,512,240</b>	<b>13,483,855</b>	<b>971,615</b>
<b>Corporate Services</b>			
Expenditure	26,748,066	27,838,255	1,090,189
Revenue	(8,724,832)	(8,535,061)	189,771
<b>Net</b>	<b>18,023,234</b>	<b>19,303,194</b>	<b>1,279,960</b>
<b>Finance &amp; Administration</b>			
Expenditure	9,641,211	10,967,455	1,326,244
Revenue	(4,469,335)	(5,596,262)	(1,126,927)
<b>Net</b>	<b>5,171,876</b>	<b>5,371,193</b>	<b>199,317</b>
<b>Agencies &amp; Boards</b>			
Transfers	68,046,080	70,690,458	2,644,378
Revenue	(356,896)	(315,382)	41,514
<b>Net</b>	<b>67,689,184</b>	<b>70,375,076</b>	<b>2,685,892</b>
<b>Capital Levy, Fiscal Services and Taxation</b>			
Expenditure	62,544,199	64,841,605	2,297,406
Revenue	(278,808,836)	(290,919,106)	(12,110,270)
<b>Net</b>	<b>(216,264,637)</b>	<b>(226,077,501)</b>	<b>(9,812,864)</b>
<b>Total</b>			
Expenditure	410,935,481	429,374,207	18,438,726
Revenue	(410,935,481)	(429,374,207)	(18,438,726)
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Transportation & Public Works**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Public Works</b>			
Administration	685,786	746,161	60,374
Beautification	2,032,497	1,725,232	(307,265)
Parks Space & Facilities Maintenance	4,440,373	4,879,707	439,334
Sports Fields & Facilities Maintenance	1,020,360	969,703	(50,657)
Roads Maintenance	7,476,402	7,575,409	99,007
Bridges Maintenance	1,977	52,082	50,106
Winter Control	8,481,819	8,914,327	432,508
Sidewalk Surface Maintenance	756,802	804,337	47,535
<b>Net Taxation</b>	<b>24,896,016</b>	<b>25,666,958</b>	<b>770,942</b>
<b>Transportation Services</b>			
Administration	445,715	542,712	96,998
School Crossing Guards	458,915	567,793	108,878
Corridor Control	157,097	106,172	(50,925)
Street Lights	1,211,864	1,252,825	40,961
Traffic Signals	626,994	640,426	13,432
Red Light Cameras	-	(203,687)	(203,687)
<b>Net Taxation</b>	<b>2,900,585</b>	<b>2,906,240</b>	<b>5,656</b>
<b>Transit</b>			
Administration	1,347,737	1,394,248	46,511
Transit Operations	16,285,198	16,582,595	297,397
Premises & Plant	369,673	385,242	15,569
<b>Net Taxation</b>	<b>18,002,608</b>	<b>18,362,085</b>	<b>359,477</b>
<b>Asset Management &amp; Fleet</b>			
Fleet Central Garage	8,990,929	10,111,438	1,120,509
Fleet Transit Garage	8,562,581	10,347,518	1,784,937
Fleet Utilities Garage	2,178,403	2,330,441	152,038
Fleet Utilities Electric Garage	305,231	371,626	66,395
Recovery/Transfer of costs	(20,037,145)	(23,161,023)	(3,123,878)
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Transportation & Public Works**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Engineering</b>			
Construction	522,274	341,078	(181,195)
Storm Water Management	137,509	156,941	19,432
Parks Design	134,294	128,254	(6,039)
<b>Net Taxation</b>	<b>794,076</b>	<b>626,274</b>	<b>(167,802)</b>
<b>Solid Waste</b>			
Administration	(885,490)	(1,609,307)	(723,816)
Compost Site - Central	605,763	624,435	18,672
Source Separated Organics	1,690,889	1,705,892	15,002
Transfer Stn(West and Central)	853,345	603,898	(249,447)
Residential- Process-Market	482,306	206,395	(275,911)
Recycling Collection-East-West	2,211,746	2,301,165	89,419
Garbage Collection	3,108,001	3,197,990	89,990
Leaf and Brush Collection	181,578	189,798	8,220
Recycling Collection-Central	1,678,333	1,877,409	199,076
HHW Disposal	183,142	229,699	46,557
Backyard Composting Central	6,887	7,225	339
<b>Net Taxation</b>	<b>10,116,499</b>	<b>9,334,600</b>	<b>(781,899)</b>
<b>Fire &amp; Rescue</b>			
Administration	1,353,733	1,367,730	13,997
Communications	1,442,214	1,758,797	316,582
Fire Prevention	1,367,093	1,391,538	24,446
Fire Training	827,468	832,101	4,633
Fire Fighting	19,919,297	20,282,865	363,568
Buildings/Grounds/ Infrastructure	663,940	683,858	19,918
Vehicles & Equipment	987,704	1,045,729	58,025
<b>Net Taxation</b>	<b>26,561,449</b>	<b>27,362,617</b>	<b>801,169</b>
<b>Commissioner - Transportation &amp; Public Works</b>			
Administration	-	-	-
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Community Services**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Planning Services</b>			
Administration	1,284,916	1,344,004	59,089
Property Standards	129,026	49,557	(79,468)
<b>Net Taxation</b>	<b>1,413,941</b>	<b>1,393,562</b>	<b>(20,380)</b>
<b>Parking</b>			
Administration	2,261,345	2,596,721	335,376
Parking Enforcement Costs	1,315,524	1,474,162	158,638
On Street Parking	(4,438,315)	(4,655,223)	(216,908)
Off Street Parking	(1,929,547)	(2,004,767)	(75,220)
Parking Reserve Fund	2,790,994	2,589,106	(201,888)
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Licensing &amp; Enforcement Services</b>			
Administration	(438,180)	(339,500)	98,680
General By-Law	1,744,068	1,612,914	(131,154)
<b>Net Taxation</b>	<b>1,305,888</b>	<b>1,273,413</b>	<b>(32,474)</b>
<b>Building Services</b>			
Administration	-	-	-
Building Inspection	-	-	-
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Services</b>			
Administration	1,822,029	1,876,362	54,333
Covid	6,000	-	(6,000)
Concessions	(980)	(1,000)	(20)
Facility	242,611	236,101	(6,510)
Museum Exhibitions	45,640	29,061	(16,579)
Public Programs	19,310	41,957	22,647
<b>Net Taxation</b>	<b>2,134,610</b>	<b>2,182,481</b>	<b>47,871</b>
<b>Long Term Care</b>			
Administration	2,481,599	2,843,955	362,356
Dietary Services	1,699,155	1,692,727	(6,428)
Medical & Nursing	4,296,339	4,184,243	(112,095)
Housekeeping	1,286,378	1,275,921	(10,456)

**Community Services**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
Laundry	290,493	302,836	12,343
Building Maintenance	1,038,644	1,128,000	89,356
Life Enrichment	742,287	775,208	32,921
Provincial Subsidy Unallocated to Programs	(1,738,188)	(1,742,442)	(4,254)
Recovery from Residents	(3,904,997)	(3,909,488)	(4,491)
<b>Net Taxation</b>	<b>6,191,709</b>	<b>6,550,961</b>	<b>359,252</b>

**Housing**

Administration and Employment Assistance	781,109	767,352	(13,757)
Rent Supplement	3,626,722	3,710,541	83,819
Local Housing Corporation	6,285,733	6,421,364	135,631
Non Profit Housing Providers	762,658	994,952	232,294
Homeownership	150,000	150,000	-
Provincial Programs	1,123,409	4,110,254	2,986,845
Covid	122,333	-	(122,333)
<b>Net Taxation</b>	<b>12,851,964</b>	<b>16,154,463</b>	<b>3,302,499</b>

**Social Services**

Administration and Employment Assistance	3,817,835	3,795,272	(22,563)
Community Services Investment	312,720	329,078	16,358
Provincial Programs	27,673	27,673	-
Allowances & Benefits	66,947	66,947	-
OW Childcare	34,545	34,545	-
Childcare Fee Subsidies	602,533	602,533	-
Delivery Agent Wage Sub	416,743	416,743	-
Special Needs	131,007	131,007	-
Homemaking Services	40,548	41,359	811
Neighborhood Sharing	2,757	2,840	83
<b>Net Taxation</b>	<b>5,453,308</b>	<b>5,447,996</b>	<b>(5,312)</b>

**Commissioner - Community Services**

Administration	245,451	282,533	37,082
<b>Net Taxation</b>	<b>245,451</b>	<b>282,533</b>	<b>37,082</b>

**Business, Environment & Projects**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Business, Real Estate &amp; Environment</b>			
Administration	558,451	627,481	69,030
Landfills	255,200	255,200	-
Environmental Management	40,000	40,000	-
<b>Net Taxation</b>	<b>853,651</b>	<b>922,681</b>	<b>69,030</b>
<b>Climate Leadership Division</b>			
Administration	344,921	732,069	387,148
<b>Net Taxation</b>	<b>344,921</b>	<b>732,069</b>	<b>387,148</b>
<b>Cultural Services</b>			
Cultural Services	1,277,883	1,309,594	31,711
Art & Sector Development	517,280	571,917	54,638
Grand Theatre	804,055	758,741	(45,314)
<b>Net Taxation</b>	<b>2,599,217</b>	<b>2,640,252</b>	<b>41,035</b>
<b>Recreation &amp; Leisure</b>			
Recreation & Leisure Administration	167,000	167,000	-
Sites - Recreation Administration	(58,986)	381,718	440,704
Leon's Centre	34,684	37,984	3,300
Recreation Programs	1,456,454	1,422,905	(33,549)
Neighbourhood Parks	45,000	50,000	5,000
Aquatics	562,144	624,976	62,832
Artillery Park	893,893	955,661	61,768
Belle Park Fairway	120,385	34,852	(85,533)
Tomlinson Aqua Park	296,699	330,587	33,889
Artificial Turf Fields	75,072	140,416	65,344
Community Centres	1,169,699	1,779,583	609,884
Arenas	3,665,390	3,081,229	(584,161)
Marinas	(44,121)	(178,553)	(134,433)
<b>Net Taxation</b>	<b>8,383,314</b>	<b>8,828,358</b>	<b>445,044</b>

**Business, Environment & Projects**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Major Projects</b>			
Administration	-	-	-
<b>Net Taxation</b>	-	-	-
<b>Commissioner - Business, Environment &amp; Projects</b>			
Administration	331,137	360,495	29,358
<b>Net Taxation</b>	331,137	360,495	29,358

**Corporate Services**

**Human Resources &  
Organization Development**

Administration

**Net Taxation**

**Facilities Management &  
Construction Services**

Administration

Trades

Sites-Facilities

Leased Properties

Public EV charging stations

Solar Panel Revenue

**Net Taxation**

**Legal Services**

Administration

**Net Taxation**

**City Clerk**

Administration

Accessibility

Elections

Committee Support

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**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
	3,421,697	3,673,257	251,560
	3,421,697	3,673,257	251,560
	1,307,552	1,319,928	12,377
	1,820,526	1,732,493	(88,033)
	1,009,578	1,325,224	315,646
	112,924	108,970	(3,954)
	(20,531)	31,549	52,080
	(154,994)	(149,367)	5,626
	4,075,055	4,368,798	293,742
	735,531	772,509	36,978
	735,531	772,509	36,978
	(901,290)	(279,525)	621,765
	51,450	51,450	-
	200,000	250,000	50,000
	881,450	331,450	(550,000)
	1,617,412	1,681,406	63,995
	1,849,022	2,034,781	185,760
	230,884	202,476	(28,408)
	1,057,995	1,237,173	179,178
	625,284	382,046	(243,238)
	1,662,868	1,781,267	118,400
	450,281	440,122	(10,159)
	362,075	543,367	181,293
	4,389,387	4,586,452	197,065

**Corporate Services**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Communications &amp; Customer Experience</b>			
Administration	135,818	148,723	12,905
Communication Services	935,487	953,551	18,064
Customer Experience	1,453,140	1,525,350	72,209
UK Call Centre	-	-	-
<b>Net Taxation</b>	<b>2,524,446</b>	<b>2,627,624</b>	<b>103,177</b>
<b>Insurance and Risk</b>			
Insurance Management	756,646	813,672	57,026
<b>Net Taxation</b>	<b>756,646</b>	<b>813,672</b>	<b>57,026</b>
<b>Commissioner - Corporate Services</b>			
Administration	271,450	426,101	154,651
<b>Net Taxation</b>	<b>271,450</b>	<b>426,101</b>	<b>154,651</b>

**Finance and Administration**

**Mayor & Council**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
Mayor's Office Administration	367,810	386,111	18,300
Council Administration	741,745	857,487	115,742
Intergovernmental Affairs	185,592	195,508	9,916
Countryside	1,650	1,875	225
Loyalist-Cataraqui	1,650	1,875	225
Collins-Bayridge	1,650	1,875	225
Lakeside	1,650	1,875	225
Portsmouth	1,650	1,875	225
Trillium	1,650	1,875	225
Kingscourt-Rideau	1,650	1,875	225
Meadowbrook-Strathcona	1,650	1,875	225
Williamsville	1,650	1,875	225
Sydenham	1,650	1,875	225
King's Town	1,650	1,875	225
Pittsburgh	1,650	1,875	225

**Net Taxation**

	<b>1,314,947</b>	<b>1,461,605</b>	<b>146,658</b>
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**Chief Administrative Officer**

CAO Administration	494,267	467,485	(26,782)
Strategic Initiatives	51,999	102,852	50,853

**Net Taxation**

	<b>546,266</b>	<b>570,337</b>	<b>24,071</b>
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**Strategy, Innovation and Partnerships**

Marketing & Revenue Development	431,611	459,915	28,304
Strategic Initiatives	250,068	317,959	67,891
Workforce-In-Migration Strategy	-	(4,033)	(4,033)
Economic & Community Development	-	(6,400)	(6,400)
Grant Administration	49,483	90,867	41,384
Research & Data	-	41,734	41,734

**Net Taxation**

	<b>731,162</b>	<b>900,041</b>	<b>168,879</b>
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**Finance and Administration**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Airport</b>			
Aeronautical Fees	(622,100)	(993,282)	(371,182)
Lease Revenues	(153,358)	(155,512)	(2,154)
Administration	219,647	511,061	291,414
Runways/Grounds/ Maintenance	1,106,359	902,582	(203,777)
Instrument Landing System	63,400	64,780	1,380
<b>Net Taxation</b>	<b>613,948</b>	<b>329,629</b>	<b>(284,319)</b>
<b>CFO &amp; Financial Services</b>			
Chief Financial Officer	330,365	356,535	26,170
Financial Services Admin	189,760	178,115	(11,645)
Procurement	265,010	310,695	45,685
Financial Planning	439,319	459,388	20,069
General Accounting and Corporate Systems	389,933	389,478	(455)
Taxation and Revenue	351,166	415,369	64,203
<b>Net Taxation</b>	<b>1,965,552</b>	<b>2,109,581</b>	<b>144,028</b>

**Agencies and Boards**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
Kingston Economic Development	1,481,961	1,501,226	19,265
Tourism Kingston	1,468,119	1,526,844	58,725
Cataraqui Region Conservation Authority (CRCA)	1,751,976	1,833,826	81,850
KFL&A Public Health	4,230,179	4,314,783	84,604
Kingston Access Services	3,488,122	3,611,087	122,965
Library Board	8,287,881	8,662,694	374,813
Police Services Board	46,688,747	48,531,615	1,842,868
Downtown Business Improvement Area (DBIA)	42,200	43,000	800
Health Care Initiatives	250,000	350,000	100,000
<b>Net Taxation</b>	<b>67,689,184</b>	<b>70,375,075</b>	<b>2,685,891</b>

**Fiscal Services and Taxation**

	<b>2022 Approved Budget</b>	<b>2023 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Capital Levy, Fiscal Services &amp; Tax Adjustments</b>			
Fiscal Services	48,080,517	50,203,051	2,122,533
Tax Write-offs	1,500,000	1,000,000	(500,000)
Tax Assistance Programs	745,067	760,319	15,252
Exemptions - DC/Impost Allocation	1,200,000	500,000	(700,000)
Brownfield, CIP Allocations	1,325,000	1,525,000	200,000
Penalties & Interest on Taxes	(1,571,598)	(1,569,638)	1,960
<b>Net Taxation</b>	<b>51,278,986</b>	<b>52,418,732</b>	<b>1,139,745</b>
<b>Taxation</b>			
Taxation	(250,672,326)	(261,525,550)	(10,853,223)
PIL	(16,871,298)	(16,970,684)	(99,386)
<b>Net Taxation</b>	<b>(267,543,624)</b>	<b>(278,496,233)</b>	<b>(10,952,609)</b>

**Budget Estimates for 2023 Public Sector Accounting Board Reporting Requirements**

<b>Expenses</b>	<b>2023 Budget</b>
<b>Operating Fund Expenses:</b>	
Amortization of tangible capital assets	\$76,000,000
Post-employment benefit expenses	\$4,000,000
Solid waste landfill closure and post-closure expenses	\$200,000
<b>Reserve Fund Revenue and Expenses:</b>	
Investment income	(\$7,500,000)
Long-term debt interest	\$18,000,000