



**City of Kingston
Mayor's Report to Council
Report Number 24-027**

To: Members of Council
From: Mayor Bryan Paterson
Date of Meeting: January 15, 2024
Subject: Proposed 2024 Operating and Capital Budgets

Executive Summary:

The purpose of this report is to provide Council with the proposed 2024 operating and capital budgets for Council's consideration, in accordance with Section 284.16 of the *Municipal Act, 2001*.

As required by Section 291(4) of the *Municipal Act, 2001*, this report also provides Council with the 2024 municipal utility operating and capital budgets, proposed for readoption with no changes.

Authorizing Signatures:

Mayor Bryan Paterson

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Options/Discussion:**Background**

Under Section 284.16 of the *Municipal Act, 2001*, the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the head of council of the municipality and the head of council is required to prepare a proposed budget for the municipality and provide the proposed budget to Council for the Council's consideration. This report will provide Council with a summary of the proposed 2024 municipal operating and capital budgets that have been prepared in accordance with Mayoral Decision Number 2023-14, dated November 14, 2023, which provided direction to staff to prepare a proposed balanced 2024 annual budget based on the following:

- a. prepare an operating and capital budget based on a property tax increase that is among the lowest of other large cities in Ontario, and that is no higher than 3.5%;
- b. incorporate additional investments in initiatives to expand housing options, provide new transit and recreation opportunities, facilitate the transition to electrification and enable creative health care solutions for residents;
- c. incorporate sufficient investments for the initiatives outlined in the Council approved 2023-2026 Strategic Priorities and Implementation Plan;
- d. pause the annual levy for the Green CIP program of 0.16% for the 2024 fiscal year;
- e. continue public consultation for the 2024 annual budget and present a summary of feedback to Council for consideration with the draft 2024 annual budget; and
- f. prepare a staff report and a draft 2024 annual budget to be presented by the Mayor to Council for consideration on or before January 15, 2024.

Analysis**2024 Municipal Operating Budget**

The 2024 proposed operating budget establishes operating revenue and expenditure estimates for the 2024 fiscal year and reflects Council's direction to maintain an overall tax rate increase of no more than 3.5% inclusive of the 1% increase for infrastructure investment.

This increase incorporates inflationary impacts, addresses growth pressures, maintains existing service levels and invests an incremental 1% in capital infrastructure. The increase also reflects taxation revenue from assessment growth of 0.8%, thereby reducing the tax rate increase required to fund the operating budget.

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The 2024 gross operating expenditures budget of \$477M (excluding utilities) is offset by non-tax revenues of \$187M and payments in lieu of taxes (PILs) from other levels of government of \$18M requiring \$272M to be raised by taxation, broken down as follows:

| | 2023 Budget (\$M) | 2024 Budget (\$M) | Variance (\$M) | Increase over 2023 Taxation Revenue (%) |
|------------------------|-------------------|-------------------|----------------|---|
| Taxation Revenue | 258.1 | 267.1 | 9.0 | 3.5% |
| Assessment Growth | - | 2.1 | 2.1 | 0.8% |
| Supplementary Taxation | 3.0 | 2.7 | (0.3) | (0.13%) |
| Green CIP Levy (2023) | 0.4 | 0.4 | 0.0 | 0.0% |
| Total | \$ 261.5 | \$ 272.3 | \$ 10.8 | 4.17% |

Council previously approved an incremental tax increase of 0.16% per year for four years, starting in 2023, to fund the Green Standard Community Improvement Plan (CIP) incentive program. Due to financial pressures, the 2024 incremental tax levy increase has been deferred. The incremental tax increase will be reviewed for potential reintroduction in 2025.

Highlights of the 2024 Operating Budget

- Increased investment in housing, homelessness, emergency shelter supports and street outreach services – includes \$1.7M incremental investment approved by Council in 2023 plus an increased annual allocation of Provincial Homelessness Prevention Program funds (\$3.8M).
- Continued implementation of Climate Leadership Plan and other initiatives to achieve GHG reduction targets.
- Increased transit revenues as ridership, employer transpass programs and post-secondary contracts continue to return to pre-pandemic levels.
- Ongoing implementation of the 2021 approved family physician recruitment program.
- Development of short and mid-term transit service options for specific areas and explore improvements to downtown transit access, including more park and ride options.
- Continued development of new recreation programming partnerships across recreation sites and community centres.

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- Development of a plan to service the community aquatics needs and sports tourism, with consideration for the integration of wellness programs.
- Inflationary impacts most significant to fleet materials and parts, solid waste contracts, insurance, and software licensing and support contracts.
- Incremental staffing resources to support Council priorities, legislative requirements, growth related demands and continuous improvement initiatives:
 - Enhanced school safety, including the annualization of four additional crossing guard locations approved as part of the 2023 operating budget.
 - Additional support for summer maintenance for parks, sport fields.
 - Four additional firefighters, as well as annualization of twelve new firefighters approved as part of the 2023 operating budget.
 - Support to the automated speed enforcement camera program and the increased workload from the red-light camera program.
 - Support to facilitate building permit review and approval in support of municipal, provincial and federal housing targets.
 - Creation of the Community Development and Wellbeing Department with a preliminary focus on the implementation of the community safety and wellbeing plan.
 - Additional resources to meet the legislative target of four hours of direct resident care per resident per day, fully funded by the Province.
 - Support to the new Leon's Centre (Slush Puppie Place) contract, offset by operating and contract revenues.
 - Additional support to implementation and management of technology solutions.
 - Support to address legislative asset management requirements.

A number of budget strategies have been utilized in meeting the targeted tax rate increase. In addition to the deferral of the Green CIP program noted above, the operating budget includes:

- A salary gapping provision of \$500K to reflect expected savings resulting from unplanned staff turnover resulting from ongoing labour market conditions and recruitment challenges.
- Use of \$550K of funds previously put aside over the life of a fixed price contract, to cover the cost of benefit increases upon contract expiration.
- Allocating \$1.5M of the \$3.6M One-Time PILT Mitigation Payment to fund operations with the remainder transferred to the Municipal Capital Reserve Fund for capital use.

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- Amending the timing for the hiring of eight new firefighters; originally planned for the first half of 2024, now four to be hired at the start of the fourth quarter of 2024 and the remaining four at the start of March 2025.
- Use of Working Fund Reserve by the Airport to offset delay in air service (\$425K) and contribution to the Police budget from the Agency Reserve Fund (\$400K) to phase in costs of policing post-secondary gatherings.

2024 Municipal Capital Budget

The 2024 proposed capital budget is a one-year capital expenditure and funding plan that represents primarily routine asset management/life cycle investments that are necessary for the ongoing maintenance, rehabilitation and/or replacement of existing assets as well as amounts required to leverage grant funding opportunities.

The 2024 capital budget reflects a total capital investment of \$131.6M with funding from municipal and development charge reserve funds of \$97.6M, funding from government grants of \$29.8M and funding from other contributions of \$4.2M. The 2024 capital budget includes senior level government multi-year grant funding under the Housing Affordability Fund (HAF), Investing in Canada Infrastructure Program (ICIP), and the Disaster Mitigation Assistance Fund (DMAF) programs.

Highlights of the 2024 Capital Budget

Asset management/life cycle investments include:

- Investment in roads, bridges, stormwater - \$30.0M (including \$8.0M of \$35.0M to be invested over four years to repair roads in poor condition, as included in section 3.4 of the strategic plan).
- Investment in transportation related assets - \$5.9M
- Investment in parks - \$6.8M
- Fleet replacement / transit / fire - \$23.8M (including \$10.2M for the replacement of 6 transit buses with electric units)
- Investment in facilities - \$12.6M
- Investment in technology - \$10.9M

Strategic capital project investments include:

- New parks investment - Confederation Basin Promenade - \$9.5M
- Investment in affordable and supportive housing - \$7.5M
- Acquisition and servicing of employment land - \$8.6M

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Tax Rate Comparisons

Mayoral direction to staff included a requirement that operating and capital budgets include a property tax increase that is among the lowest of other large cities in Ontario, and that is no higher than 3.5%. Staff have been monitoring approved budgets of other larger municipalities and currently are seeing increases in the range of 2.5% - 10.0% with only one municipality at a rate lower than 3.5% (City of Ottawa at 2.5%). Further details will be provided as part of the attached budget documentation.

Staff have prepared additional documentation to support the proposed 2024 municipal operating and capital budgets, attached as Exhibit A to this report. Departments and agencies will present details of the proposed budgets and be available for questions at the Council meeting, beginning Monday, January 15, 2024. Budget documentation will be posted to the City’s website on Wednesday, January 10, 2024 as part of the January 15, 2024 Council meeting agenda.

2024 Municipal Utility Operating and Capital Budgets

Section 291(4) of the *Municipal Act, 2001* requires that multi-year budgets be reviewed and readopted for the year to which the budget applies. Council initially approved the 2023-2024 municipal utility operating and capital budgets for wastewater, water, natural gas and the appliance rental business on March 1, 2023, as part of [Council Report Number 23-082](#).

The following 2024 operating and capital budgets for the municipal utilities are being proposed for re-adoption and provided to Council for consideration, with no changes to the estimates, as approved on March 1, 2023.

2024 Municipal Utility Operating Budgets

- Wastewater

Operating Budget \$21,231,000

Debt Costs \$5,670,000

Transfer to Facility Repair Fund – Debt 85 Lappan’s Lane \$476,000

Transfer to Wastewater Capital Reserve Fund \$14,746,000

Total Revenue \$42,123,000

- Water

Operating Budget \$15,736,000

Debt Costs \$2,064,000

Transfer to Facility Repair Fund – Debt 85 Lappan’s Lane \$476,000

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Transfer to Water Capital Reserve Fund \$18,102,000

Total Revenue \$36,379,000

- Natural Gas

Operating Budget \$5,282,000

Commodity Purchase, Transportation & Storage \$25,000,000

Transfer to Facility Repair Fund – Debt 85 Lappan's Lane \$173,000

Transfer to Gas Capital Reserve Fund \$4,895,000

Transfer to City Municipal Capital Reserve Fund \$2,020,000

Total Revenue \$37,371,000

- Appliance Rental Business

Operating Budget \$824,000

Transfer to Appliance Rental Capital Reserve Fund \$1,442,000

Transfer to Municipal Capital Reserve Fund \$962,000

Transfer to City Environmental Reserve Fund \$481,000

Total Revenue \$3,709,000

2024 Municipal Utility Capital Budgets

Wastewater \$19,560,310

Water \$24,758,810

Natural Gas \$7,357,700

Appliance Rental Business \$1,600,000

Total \$53,276,820

2024 Capital funding - Municipal Utility Capital Budgets

Wastewater Reserve Fund \$18,480,310

Development Charges Reserve Fund – Wastewater \$1,080,000

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Water Reserve Fund \$19,258,810

Development Charges Reserve Fund – Water \$5,500,000

Natural Gas Reserve Fund \$3,857,700

Natural Gas - Debt \$3,500,000

Appliance Rental Reserve Fund \$1,600,000

Total \$53,276,820

Notice Provisions:

Pursuant to the City of Kingston's [Public Notice Policy](#), notice of the City of Kingston's 2024 budget meeting schedule was posted to the City website on December 29, 2023

Exhibits Attached:

Exhibit A – 2024 Proposed Operating and Capital Budget Documentation



2024 Proposed Operating & Capital Budgets





2024 Proposed Operating and Capital Budgets

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 - **Kingston Economic Development Corporation**
 - **Tourism Kingston**
 - **Cataraqui Region Conservation Authority**
 - **Kingston, Frontenac, Lennox & Addington Public Health (KFL&A)**
 - **Kingston Access Services**
 - **Kingston-Frontenac Public Library Board**
 - **Kingston Police Services Board**
 - **Downtown Kingston! Business Improvement Area**

Corporate Overview

2024 Operating & Capital Budget Summary

Executive Summary

Under Section 284.16 of the Municipal Act, 2001, the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the head of council of the municipality and the head of council is required to prepare a proposed budget for the municipality and provide the proposed budget to Council for the Council's consideration.

The 2024 operating and capital budgets have been prepared in accordance with the Mayoral Decision Number 2023-14, dated November 14, 2023, which provided direction to staff to prepare a proposed balanced 2024 annual budget based on the following:

- a. prepare an operating and capital budget based on a property tax increase that is among the lowest of other large cities in Ontario, and that is no higher than 3.5%;
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- e. continue public consultation for the 2024 annual budget and present a summary of feedback to Council for consideration with the draft 2024 annual budget; and
- f. prepare a staff report and a draft 2024 annual budget to be presented by the Mayor to Council for consideration on or before January 15, 2024.

As part of the 2024 budget development process, the four-year operating budget projections and 15-year capital plans and funding models have been updated to reflect priorities as outlined in Council's strategic plan and supporting implementation plan approved May 30, 2023.

Operating Budget

The 2024 proposed operating budget establishes operating revenue and expenditure estimates for the 2024 fiscal year and reflects Council's direction to maintain an overall tax rate increase of no more than 3.5% inclusive of the 1% increase for infrastructure investment.

This increase incorporates inflationary impacts, addresses growth pressures, maintains existing service levels and invests an incremental 1% in capital infrastructure. The increase also reflects taxation revenue from assessment growth of 0.8%, thereby reducing the tax rate increase required to fund the operating budget. The 2024 gross operating expenditures budget of \$477M

(excluding utilities) is offset by non-tax revenues of \$187M and payments in lieu of taxes (PILs) from other levels of government of \$18M requiring \$272M to be raised by taxation, broken down as follows:

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| Total | \$ 261.5 | \$ 272.3 | \$ 10.8 | 4.17% |

Council previously approved an incremental tax increase of 0.16% annually for four years, starting in 2023, to fund the Green Standard Community Improvement Plan incentive program. The goal of the program is to encourage, through incentives, the construction of new buildings and the use of land in a way that achieves significant and measurable improvement in energy performance and reduces greenhouse gas (GHG) emissions. Due to financial pressures, the 2024 incremental tax levy increase has been deferred as per the Mayoral Decision. The incremental tax increase will be reviewed for potential reintroduction in 2025.

Agencies and boards make up just over 25% of the overall municipal operating budget net tax requirement. The proposed budget includes budget requests as submitted by each external agency and as approved by the respective agency’s board. Documentation to support these requests is included in this budget material.

Once the budgets are established and the assessment roll, delivered by the Municipal Property Assessment Corporation (MPAC), is finalized and reviewed by staff, the final taxation levy calculations will be prepared, and a by-law will be presented to Council for approval.

Capital Budget

The 2024 proposed capital budget is a one-year capital expenditure and funding plan that represents primarily routine asset management/life cycle investments that are necessary for the ongoing maintenance, rehabilitation and/or replacement of existing assets as well as amounts required to leverage grant funding opportunities.

The 2024 capital budget reflects a total budget of \$131.6M with funding from municipal and development charges reserve funds of \$97.6M, funding from government grants of \$29.8M and

other contributions of \$4.2M. The 2024 proposed capital budget will not require the issuance of any debt.

A 15-year projected capital plan and related funding is also included as part of the supporting budget information to assist with the long-term vision of capital works. This 15-year capital plan does not include all of the major Council strategic priorities such as an aquatic centre which will require separate financial and budget consideration.

The scope of the recommended capital budget also considers the staff capacity required to focus on the completion of previously approved projects sitting in capital works-in-progress. These works in progress include all previously approved projects that are not yet complete and closed.

1. Budget Requirements

Operating budgets reflect fiscal year estimates for revenues and expenditures associated with the operations of City services. The operating budget provides approval for spending for the current fiscal year. Capital budgets reflect project estimates for capital expenditures and once approved, the budget remains the approval for spending until completion of the project, sometimes over a number of years. For the purposes of financial planning the City also prepares multi-year plans including four-year operating budget projections and 15-year capital expenditure plans and funding models.

Funds flow into the City from various revenue sources to be used to pay for operating costs related to the delivery of services as well as the required capital investment. The City's capital reserve funds are then used to finance capital expenditures (investments in capital assets), either by a pay-as-you-go method whereby funds are taken from the reserve funds to pay for the capital costs or through the issuance of debt whereby funds are borrowed to pay for the capital costs and the capital reserve funds are utilized to pay future debt principal and interest charges.

The City has an annual capital levy which is raised through revenues in the operating budget. This annual levy is transferred into the capital reserve funds each year. The capital levy is subject to a capital policy which increases the annual capital investment by a 1% increase in the rate of taxation. The continuation of the 1% annual increase for capital infrastructure purposes is reflective of longer-term strategies for responsible asset management practices, ensuring the longer-term sustainability of the municipality's capital infrastructure, reducing current infrastructure deficits, and reducing reliance on long term debt. This policy has been extremely effective to enable the rehabilitation and construction of capital assets. The continuation of the 1% increase for capital will be a critical component of the financing strategy, to be developed in response to the funding requirements being identified in the current and pending asset management plans.

In addition to the capital levy, where operations are funded by user fees and charges, a department's operating budget includes an amount to be transferred into the reserve funds each year to ensure user fee revenues are contributing proportionately to respective capital requirements.

2. Budget Documentation

The budget data is summarized in a variety of ways enabling Council to review and assess the submissions comparatively. The document is sorted by group and is presented in accordance with the City's organizational structure, reflecting responsibilities by department and program. 2023 forecasted actuals have been included in the comparative data by group section to provide additional trend analysis. Within each group, the budget submission detail is summarized as follows:

- **Corporate Overview**

This section provides roll-up summaries of the 2024 operating and capital budgets. The summaries included in this section are as follows:

- 2024 Operating Budget Summary: summarizes the 2024 proposed and 2025-2027 forecasted operating budgets by revenue and expenditure type.
- 2024 Municipal Gross Expenditure/Revenue Summary by Group: summarizes the 2024 proposed and 2025-2027 forecasted total expenditures, revenues, and net tax requirements by group.
- 2024 Municipal Net Tax Revenue Budget Summary: summarizes the 2024 proposed and 2025-2027 forecasted net tax requirements by department.
- 2024 Tax Levy Requirement: this schedule provides tax bill summary information that breaks down the 2024 proposed operating budget by department as funded by an average residential property tax billing.
- Budget Estimates for Public Sector Accounting Board reporting requirements.
- 15-year (2024-2038) Capital Expenditure and Funding Forecast: corporate summary and summaries by group.
- 15-year (2024-2038) Capital Reserve Fund Balances and Year-End Projections: reserve fund balances and continuity schedules.

- **Comparative Data by Group**

- 2023 approved budget, 2024 proposed budget, variance (\$), 2025, 2026 and 2027 forecasts
 - By department
 - By account type (revenues and expenditures)
- Net taxation requirement by program
- 2024 Capital budget and funding summary

- Comparative data by Department
 - 2023 approved budget, 2024 proposed budget, variance (\$), 2025, 2026 and 2027 forecasts
 - By account type (revenues and expenditures)
 - By program

Beginning on January 15, 2024, City departments, along with supported agencies and boards will present their respective budgets and related information to Council.

3. Municipal Comparators

Mayoral direction to staff included a requirement that operating and capital budgets include a property tax increase that is among the lowest of other large cities in Ontario, and that is no higher than 3.5%. Staff have been monitoring approved budgets of other municipalities and are currently seeing increases that are in the range of 2.5% to 10.0%, with only one municipality at a rate lower than 3.5% (City of Ottawa at 2.5%). The average of municipalities reviewed is in the range of 6.0%.

A number of larger municipalities are following a similar timeline as the city for reviewing and adopting their 2024 annual budgets, however, increases for larger, single-tier municipalities recently announced include:

- City of Guelph – approved increase of 8.5%
- City of Ottawa – approved increase of 2.5%
- City of Peterborough – approved increase of 7.0%
- City of Sudbury – approved increase of 5.9%
- Chatham-Kent – approved increase of 5.5%

Lower-tier municipalities provide only a portion of municipal services, with the upper-tier providing the remaining services. The lower-tier municipalities listed below have recently announced their budget increases, however, to determine the full tax impact on property taxes, the change in the upper tier tax levy would need to be included.

- City of Kitchener – approved lower-tier increase of 3.9%
- City of Burlington – approved lower-tier increase of 4.99%
- City of Oshawa – approved lower-tier increase of 3.89%

4. Operating Budget – Analysis

The 2024 recommended general municipal operating budget is summarized by revenue and expenditure type in Table 1 below:

Table 1: 2024 Operating Budget (Revenue and Expenditure) Summary

| | 2023 Budget \$M | 2024 Budget \$M | Variance \$M | Variance % |
|--|-----------------------|-----------------------|-----------------|---------------|
| Revenues | | | | |
| Taxation Revenue | 261.5 | 272.3 | 10.8 | 4.1% |
| PIL Revenue | 17.0 | 18.1 | 1.1 | 6.5% |
| Fees and Charges | 63.2 | 69.2 | 6.0 | 9.5% |
| Provincial Grants and Subsidies | 90.8 | 99.8 | 9.0 | 9.9% |
| Federal Grants and Subsidies | 11.6 | 10.1 | (1.5) | (12.9%) |
| Recoveries – Other Municipalities | 3.1 | 3.2 | 0.1 | 3.2% |
| Transfers from Reserves and Reserve Funds | 6.0 | 4.4 | (1.6) | (26.7%) |
| Total | 453.2 | 477.1 | 23.9 | 5.3% |
| Expenditures | | | | |
| Salaries, Wages and Benefits | 145.0 | 153.5 | 8.5 | 5.9% |
| Materials, Supplies & Fees | 42.8 | 46.0 | 3.2 | 7.5% |
| Contracted Services | 21.6 | 23.1 | 1.5 | 6.9% |
| Grants and Transfers to Others | 90.7 | 89.7 | (1.0) | (1.1%) |
| Internal Allocations and Tax Adjustments | 0.3 | (0.5) | (0.8) | (267%) |
| Transfers to Reserve Funds | 81.6 | 90.5 | 8.9 | 10.9% |
| Transfers to Agencies and Boards – operating | 65.0 | 68.4 | 3.4 | 5.2% |
| Transfers to Agencies and Boards – reserves | 6.2 | 6.4 | 0.2 | 3.2% |
| Total | 453.2 | 477.1 | 23.9 | 5.3% |

2024 Budgeted Revenues

2024 budgeted revenues of \$477.1M are increasing by a total of \$23.9M representing a 5.3% increase over the 2023 budget estimates.

Taxation Revenues

Taxation revenues are increasing by \$10.8M. Included in total taxation revenues is new assessment growth added to the tax roll of \$2.1M as well as supplementary taxes (new assessment anticipated during 2024) of \$2.7M.

Assessment growth refers to property taxes resulting from new construction and/or major renovations. Assessment growth provides additional taxation revenues thereby reducing the tax rate increase required to fund the operating budget.

Assessment growth is estimated based on a detailed analysis of properties in various stages of development. Estimated growth and supplementary tax projections are supported using specific property information originating from building permit information. Staff worked closely with the Municipal Property Assessment Corporation (MPAC) to maximize the assessment being added to the final assessment roll for 2024 taxation purposes.

Total taxation revenue also includes \$0.4M being raised specifically for the Green Standard Community Improvement Plan Program, based on the incremental tax increase of 0.16% added in 2023. The remaining taxation revenue of \$267.1M represents a tax rate increase of 3.5% over the prior year, including 1% increase for capital purposes, as illustrated in the table below.

| | 2023 Budget (\$M) | 2024 Budget (\$M) | Variance (\$M) | Increase over 2023 Taxation Revenue (%) |
|------------------------|----------------------|----------------------|-------------------|--|
| Taxation Revenue | 258.1 | 267.1 | 9.0 | 3.5% |
| Assessment Growth | - | 2.1 | 2.1 | 0.8% |
| Supplementary Taxation | 3.0 | 2.7 | (0.3) | (0.13%) |
| Green CIP Levy | 0.4 | 0.4 | 0.0 | 0.0% |
| Total | \$ 261.5 | \$ 272.3 | \$ 10.8 | 4.17% |

Payments in Lieu of Taxes (PIL) Revenues

A separate component of taxation revenues comes from properties owned by other levels of government in the form of payments in lieu of taxation (PIL), a large proportion of which

(\$11.2M) relates to PILs for federal properties in Kingston. Post-secondary student population and hospital beds funding is also included in this category at a rate of \$75 per head and bed, unchanged since 1987. The PIL increase of \$1.1M is based on actual 2023 payments as well as new construction on Federal properties and increases in university and college enrollment.

Fees and Charges Revenue

Fees and charges, estimated at \$69.2M, are increasing 9.5% over the 2023 budget. Operating budgets reflect the 2024 fees and charges as recently approved by Council in December 2023 through By-Law Number 2005-10. Further information on year-to-year budget increases to this category are detailed below.

- Transit revenues are increasing 13.6% (\$1.2M) over the prior year budget estimates, as they continue to return to pre-pandemic levels. Ticket revenues, monthly passes and employer transpass programs are increasing by \$780K. Revenues from post-secondary institutions are increasing by \$410K, based on negotiated rates with the Queen's University Bus-It and St. Lawrence College programs.
- The first year of the Automated Speed Enforcement program is projected to generate revenues of \$265K.
- Fire fees are projected to increase by \$175K (from \$300K to \$475K) to reflect new fees added to recover the cost of specific services, including inspections, training, safety plan reviews as well as fees for non-resident response calls on municipal roadways.
- Recent changes to the operating agreement for Leon's Centre (Slush Puppie Place) transferred responsibility for some of the operations to the City, effective October 1, 2023, including ice operations and facility maintenance. As a result, related 2024 budgets in Recreation reflect additional revenue and expenditure details. Additional operating revenues of \$1.9M are offset by additional expenditures of \$1.8M, as discussed in the expenditure section below, including a contribution to the capital reserve fund.
- Corporate investment income is projected to increase by \$1.2M, to \$3.0M reflecting the impact of higher interest rates.

Revenue increases have been offset by the following:

- Public Works is discontinuing forestry line-clearing services for Utilities Kingston resulting in reduced cost recoveries of \$295K.
- Airport passenger facility and terminal fees are projected to decrease by approximately \$440K compared to previously budgeted revenues to reflect anticipated timing for securing new air carriers.

Federal, Provincial, Municipal Grants and Subsidies

Grants and subsidies from other levels of government are projected to increase by \$7.6M or 7.2% over 2023 budget estimates.

The provincial subsidies are projecting to increase by \$9.0M or 9.9%. The provincial funding component includes annual funding for Ontario Works, housing and childcare as well as funding for long term care, provincial gas tax funding (transit) and Waste Diversion Ontario funding (solid waste).

Changes to be noted in provincial revenues include:

- A One-Time PILT Mitigation Payment of \$3.6M to cover the loss of payments-in-lieu of tax (PILT) revenues for the 2021, 2022 and 2023 fiscal years as a result of a provincial policy that reduced business education tax (BET) rates. Because the City is allowed to retain education taxes paid by PILT properties, the reduction in the BET rate meant a reduction in the education tax component of our PILT revenues of approximately \$1.2M annually. In response to lobbying efforts, the province agreed to cover the unintended shortfall in PILT revenues for the last three years for those municipalities impacted by this change in provincial policy. \$2.1M of these funds are being transferred to the Municipal Capital Reserve Fund for capital use.
- Provincial subsidies also include an estimate for annual funding expected from the Building Faster Fund, a three-year funding program that will provide \$400M in new annual funding for three years to municipalities that are on target to meet provincial housing targets by 2031. These funds, estimated to be \$3.2M per year for three years, are being transferred to the Municipal Capital Reserve Fund to be used toward housing-enabling infrastructure and other related costs that support community growth.
- Waste Diversion Ontario funding is increasing by \$275K over 2023 estimates. These funds continue to support waste diversion activities until the blue box program transitions to full producer responsibility on July 01, 2025, at which time 100% of the costs for the program will be funded by producers.
- Early last year, the provincial government confirmed an increase in the Homelessness Prevention Program (HPP) funding allocation to \$8.7M for the 2023-2024, 2024-2025 and 2025-2026 fiscal years. This increase in annual funding of just over \$3.8M results in a budget increase of \$1.2M for the first three months of 2024.
- Long-term care subsidies include an additional \$1.0M to fund additional staffing resources required to meet the legislative target of 4 hours of direct resident care per resident per day.

During the pandemic, Safe Restart – Transit funding allowed for the deferral of Provincial Gas Tax (PGT). An estimated \$8.0M remains available to support future transit operations. The 2024 budget assumes the use of \$1.8M deferred PGT in addition to the estimated \$3.3M annual allocation.

Federal government funding is projected to decrease by \$1.5M from 2023 levels as a result of the following:

- Reductions in federal housing support of approximately \$330K as part of the ongoing step-down funding schedule.
- Federal funding of \$900K budgeted in 2023 for the business support of health/life science innovation companies.

Recoveries from other municipalities reflect costs recovered for solid waste, transit and social services programs that are provided to neighbouring municipalities on a cost recovery basis.

Transfers from Reserves and Reserve Funds

A total of \$4.4M has been budgeted to be transferred to operations from reserves and reserve funds. The establishment and maintenance of reserves is key to sound financial management and planning, helping to manage revenue and expenditure fluctuations in the operating budget.

Consistent with prior years, approximately \$1.0M is recommended to be drawn from the Working Fund Reserve in 2024, including a contribution of \$425K to the Airport to offset a delay in air service. The Working Fund Reserve is an operating reserve that is established to address contingent matters, unusual fluctuations in programs and one-time expenditures. It is used as operational funding only in circumstances where the funding offsets non-recurring expenditures or transitional requirements. It is projected that the Working Fund Reserve will have a balance of approximately \$10.0M remaining at the end of 2024.

Allocations from capital reserve funds of approximately \$1.0M are being transferred to operations to fund operational costs directly attributable to capital works. Other transfers to operations from corresponding reserves and reserve funds include:

- \$600K from the Tree Replacement Reserve Fund for tree planting and maintenance costs;
- \$400K from the Agency Stabilization Reserve to phase in costs of policing post-secondary gatherings;
- \$344K from the Building Reserve Fund to offset costs of building related services; and
- \$220K from the Development Charges Reserve Fund for library books and firefighter equipment.

2024 Budgeted Expenditures

Total expenditures proposed in the 2024 budget of \$477.1M are increasing by \$23.9M or 5.3% over the 2023 approved budget. Highlights within expenditure categories are provided below.

Salaries, Wages and Benefits

Compensation costs, estimated at \$153.5M, have increased 5.9% (\$8.5M) over the 2023 budget. Base salary rates have been incorporated into 2023 budget estimates in accordance with expected settlements of collective and compensation agreements as well as expected increases to the employer portion of benefits. Overall base compensation is in the range of 3.0%, including benefits.

The remaining variance, approximately \$4.1M, represents incremental staffing resources to support Council priorities, legislative requirements, growth related demands and continuous improvement initiatives:

- Enhanced school safety, including the annualization of 4 additional crossing guard locations approved as part of the 2023 operating budget.
- Additional support for summer maintenance for parks, sport fields.
- Additional firefighters (4), as well as annualization of 12 new firefighters approved as part of the 2023 operating budget.
- Support to the automated speed enforcement program and the increased workload from the red-light camera program, offset by related fees and charges.
- Support to facilitate building permit review and approval in support of municipal, provincial and federal housing targets, offset by funding from the Building Reserve Fund.
- Creation of the Community Development and Wellbeing Department with a preliminary focus on the implementation of the community safety and wellbeing and IIDEA work plans.
- Additional resources to meet the legislative target of 4 hours of direct resident care per resident per day, offset by provincial funding.
- Support to the new Leon's Centre (Slush Puppie Place) contract, offset by operating and contract revenues.
- Additional support for the implementation and management of technology solutions.
- Support to address legislative asset management requirements.

Benefit costs can fluctuate year over year based on average usage and experience. The payroll stabilization reserve is used to manage fluctuations in payroll related costs from year to year and to manage projected benefit increases. The 2024 budget includes a \$475K allocation from the payroll stabilization reserve to offset increased payroll costs.

Total compensation costs are net of staff time that is directly attributable to capital works. These costs are allocated from the operating budget to appropriate projects within the capital budget in

accordance with public sector accounting principles. Approximately \$14.4M or 9.4% of total salary and benefit costs is projected to be allocated to capital in 2024. These amounts are charged to capital projects primarily within capital intensive areas such as Engineering, Transportation, Facilities, Recreation and Information Systems and Technology.

A salary gapping provision of \$500K has been incorporated into the 2024 operating budget to reflect expected savings resulting from unplanned staff turnover resulting from ongoing labour market conditions and recruitment challenges.

Materials, Supplies and Fees

These expenses are estimated at \$46.0M, an increase of \$3.2M or 7.5% over the 2023 budget, and include costs such as utilities, gasoline and diesel fuel, fleet parts and tires, salt, telecommunications and municipal taxes. While inflationary increases are significant for a number of expenditures in this category, efforts have been made to manage the level of discretionary expenditures in order to offset inflationary pressures where possible.

Gasoline and diesel fuels are projected at \$7.7M in 2024, representing an increase of \$87K or 1.1% over 2023 budget projections. The City has been experiencing an average cost per litre in 2023 that is consistently lower than budget. The effect of this 2023 budget variance, estimated to be close to \$850K, has been incorporated into 2024 budgets, which have also been adjusted to reflect the provincial gas tax cuts extended to June 2024.

Future year fuel price projections incorporate the reinstatement of the provincial carbon tax and the potential reduction of volume due to the impacts of electric bus and vehicle usage.

Other cost impacts to be noted:

- Utility rates are projected to increase by \$1.2M or 17% over the 2023 assumptions, reflecting an average 4% price increase, primarily for electricity costs. Budget estimates also reflect the impacts of energy conservation initiatives. New in 2024, utility budgets include costs for Leon's Centre (Slush Puppie Place) (\$620K) and Police headquarters (\$312K) as these facilities are brought under the centralized maintenance model.
- An increase of approximately \$700K for insurance premiums; municipalities continue to experience rising insurance rates due in part to the impact of new threats, such as climate change and cyberattacks.
- An increase of \$520K for materials primarily to support fleet and public works operations; due primarily to inflationary cost pressures there is an increase of \$254K, representing a 9.8% increase, in fleet parts and shop supplies and \$269K or a 45% increase in public works for asphalt, fertilizers, and other materials.

Contracted Services

This category includes a broad scope of asset maintenance and support contracts and other service contracts including fire alarm testing, cleaning services and mobile security, winter control, garbage disposal, recycling collection and processing.

These costs, budgeted at \$23.1M, are increasing \$1.5M or 6.9 % from 2023 levels. Specific cost impacts to be noted in this category:

- An increase of \$625K with respect to facility maintenance contracts including the impact of new facilities being brought under the centralized maintenance model including Leon's Centre (Slush Puppie Place) and Police headquarters, totaling \$230K.
- An increase of \$550K for garbage collection and disposal and waste diversion contractual obligations.

Grants and Transfers to Others

Grants and transfers to others are budgeted at \$89.7M, a reduction of approximately \$1.0M or 1.1% from 2023 levels. This expenditure category represents primarily transfers for Ontario Works, housing and childcare programs.

As discussed in the Federal grant revenue section above, federal funding of \$900K for the business support of health/life science innovation companies ended in 2023.

Childcare provider transfers are increasing by \$350K or 1% over the 2023 budget. Ontario Works income supports and housing transfers are projected to remain consistent with 2023 levels.

Transfers to Reserve Funds

Transfers to reserve funds are made primarily to address long term funding strategies for capital asset management and equipment replacement purposes. Budgeted at \$90.5M, the majority of the increase of \$8.9M is made up of the following amounts transferred to the Municipal Capital Reserve Fund:

- \$2.1M of the One-Time PILT Mitigation Payment, as discussed in the grant revenue category above;
- Annual funding of \$3.2M from the Building Faster Fund, as discussed in the grant revenue category above;
- \$3.4M related to the 1% incremental tax levy policy.

Federal gas tax revenues are received annually through the operating budget and are also transferred to the capital reserve funds to be used to fund roads and transit infrastructure. The total federal gas tax allocation for 2024 is \$8.3M. Remaining transfers to capital reserve funds represent contributions to capital from user fees and charges.

Transfers to Agencies and Boards

Net transfers to agencies and boards, including transfers to reserve funds for capital purposes, are projected at \$74.0M, an overall consolidated budget increase of 5.2%. Budget estimates are based on actual budget requests received by each respective agency.

The budget material includes final budget submissions as approved by respective boards as follows:

- Cataraqui Region Conservation Authority (5.4% increase requested)
- Kingston Access Services (5.8% increase requested)
- Kingston Frontenac Public Library Board (2.9% increase requested)
- Kingston Police Services Board (7.0% increase requested)
- KFL&A Public Health (2.5% increase requested)
- Kingston Economic Development Corporation (2.5% increase requested)
- Tourism Kingston (4.0% increase requested)
- Downtown Kingston! Business Improvement Area (4.0% requested)

Future year projections for agencies have been included based on submissions received or in the range of inflation, based on consultation with these entities.

Included in the net transfers to agencies and boards are transfers to capital reserve funds totalling \$6.4M, made on behalf of specific agencies where the City maintains and manages capital reserve funds on their behalf: Kingston Police Services, Kingston Frontenac Public Library and Kingston Access Services.

5. Capital Plans

A proposed 2024 capital budget of \$131.6M requires funding from municipal and development charge reserve funds of \$97.6M, funding from grants of \$29.8M and funding from other contributions of \$4.2M. The 2024 capital plan will not require the issuance of any debt.

Capital plans include project estimates for a variety of capital work spanning the scope of municipal operations. They generally reflect routine asset management costs incurred annually to maintain and rehabilitate existing assets, as well as growth related capital costs as determined by the Development Charges Background Study and strategic priorities as set by Council.

Capital plans and 15-year funding models have been updated as part of the annual budget process. These plans are impacted by changing priorities, which can require staff to reprioritize projects and scheduling in order to address related financial and resource capacity. Project timing is reviewed and adjusted where necessary in order to manage within financial parameters that have been approved as part of the City's long-range planning as well as resource capacity considerations. Careful consideration was also given to existing capital works-in-progress and the capacity required to complete those projects.

A significant portion of the 2024 capital budget relates to asset management/life cycle investment including replacement/rehabilitation envelopes as summarized below:

- Investment in roads, bridges, stormwater - \$30.0M (including \$8.0M of the \$35.0M to be invested over four years to repair roads in poor condition, as included in section 3.4 of the strategic plan).
- Investment in transportation related assets - \$5.9M
- Investment in parks - \$6.8M
- Fleet replacement / transit / fire - \$23.8M (including \$10.2M for the replacement of 6 transit buses with electric units)
- Investment in facilities - \$12.6M
- Investment in technology - \$10.9M

In addition to the annual asset management/life cycle funding envelopes, the 2024 capital budget includes investment in the following strategic projects:

- New parks investment - Confederation Basin Promenade - \$9.5M
- Investment in affordable and supportive housing - \$7.5M (including \$2.5M supported by provincial grants)
- Acquisition and servicing of employment land - \$8.6M

The 15-year capital horizon incorporates a number of strategic projects detailed below. These projects represent placeholders and have been identified as part of Council's strategic plan, approved service plans and long-term asset management plans. As placeholders, some of these projects will require further review as to priority, cost, timing and funding strategies.

- Waterfront Master Plan (recommended over a 30-year horizon) - including major park projects - Douglas Fluhrer Park, Macdonald Memorial Park, and Confederation Park
- Parks and Recreation Master Plan initiatives (recommended over 15+ year horizon)
- Active Transportation Plan initiatives (recommended over a 20+ year horizon)
- Transit – new bus purchases (multi-years) in support of future transit operations
- Transit facilities expansion (2027)
- Additional investment in Better Homes Kingston (2027,2028)
- Funds to support some arena facility redevelopment work (2026, 2027)
- Additional parking structure (2028,2029)

- Future expansion of the Creekford Road municipal site (2025)
- Investment in affordable housing (2025 – 2028)
- Portsmouth Community Centre (2027, 2028)
- Fire stations construction/rehabilitation/relocation (2025, 2026, 2032)
- Library branch renovations and rehabilitation (2026,2028)

Asset Management Requirements

Under Ontario Regulation 588/17, the Province has mandated phased requirements to ensure that municipalities develop comprehensive asset management plans. The City continues to address these requirements. Upon completion of all phases of the asset management work, the City will have an enterprise-wide integrated asset management plan that will inform the priority and scope of investment in capital assets required to support approved levels of service as well as a roadmap that will inform the prioritization and rationale of long-term capital investment and funding resources.

In April 2019, Council adopted the City's Asset Management Policy, which was the first requirement under the Ontario Regulation. The next milestone reached was the development and approval of an Asset Management Plan for core assets. Council approved this asset management plan in June 2022. Asset management plans for the remaining asset classes are legislatively required to be complete by July 1, 2024 and preparation of an asset management plan that identifies proposed levels of service for all assets as well as a financing strategy is to be completed by July 1, 2025.

The asset management plan completed for core assets provides preliminary information on the life-cycle investment required to maintain capital assets based on asset condition and current levels of service. This work has helped to better identify the gap between the current level of capital investment and the level of investment required to maintain assets in support of current service levels. The 15-year capital models, as presented, have been updated to reflect an increasing level of capital investment for some asset classes, based on information available to date. The plans also reflect a related funding shortfall which will need to be addressed as asset management work continues and a financial strategy is developed.

6. Capital Funding

Capital expenditures are financed primarily through the City's capital reserve funds, using a pay-as-you-go method whereby funds are withdrawn from the reserve funds to pay for the capital costs or through the issuance of debt whereby funds are borrowed to pay for the capital costs and the capital reserve funds are utilized to pay debt principal and interest charges. The continuation of the 1% annual increase for capital infrastructure purposes will support the increased asset management and growth requirements and levy will continue to move the City closer to a sustainable level of annual capital investment and reduce the City's reliance on debt.

The City's financial capacity and financing models reflect the capital and financing requirements for capital asset reinvestment strategies as well as new capital asset investments as provided for in the 15-year capital plans. As noted above, the models will continue to be updated to reflect new asset management data as it is available. In most areas, asset management requirements are reflected in the models with a portion of the investment showing as unfunded. The continuation of the 1% capital levy will help to support the necessary level of investment in future years and will form an integral part of the financial strategy that will be developed as part of the asset management requirements.

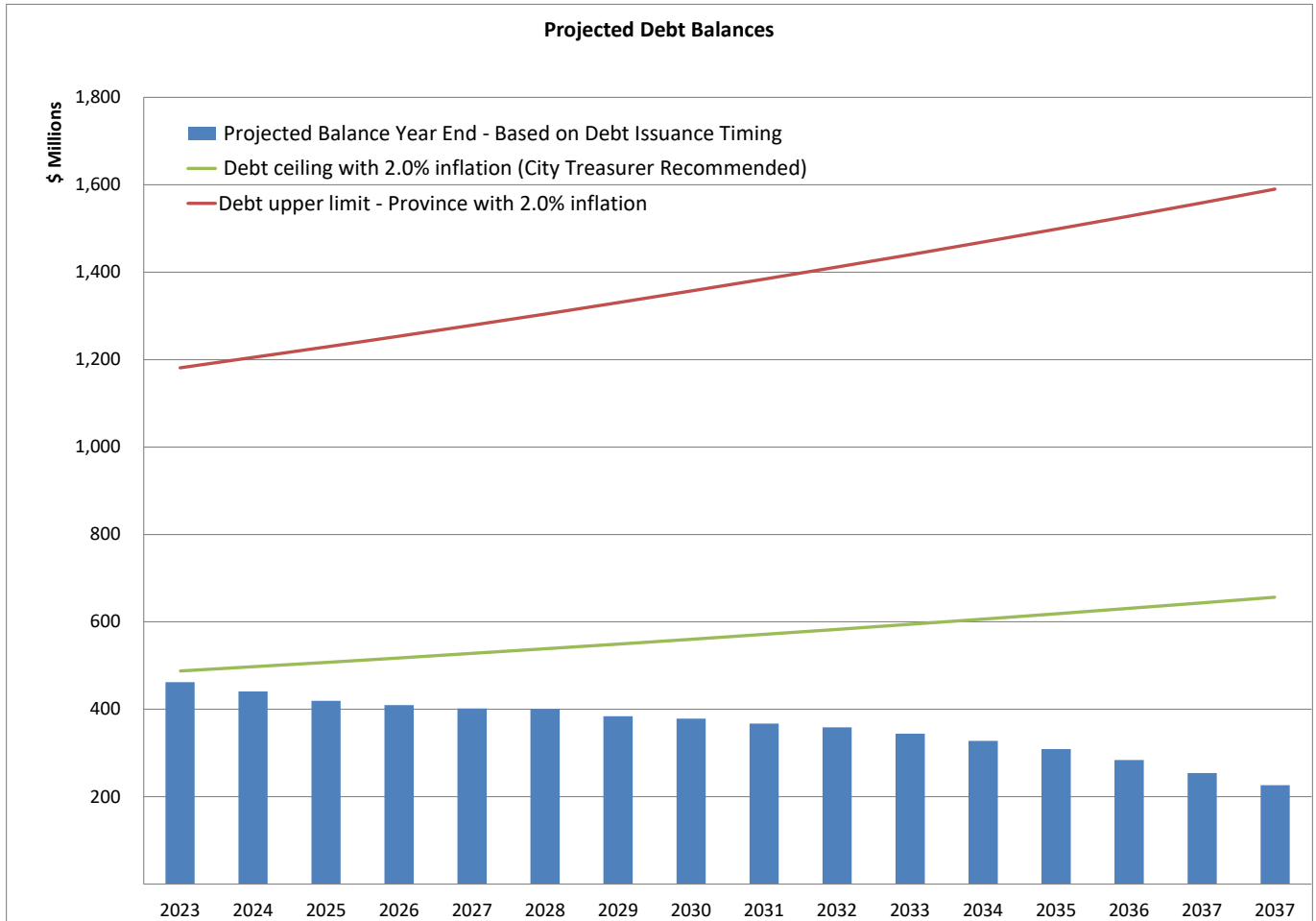
Included with the 15-year capital forecast is a projected financial plan (2024-2038) reflecting financing that corresponds to the expenditure levels from reserve funds and debenture financing. The 15-year capital plans include senior level government grant funding under the Housing Affordability Fund (HAF), Investing in Canada Infrastructure Program (ICIP), the Disaster Mitigation Assistance Fund (DMAF) multi-year funding programs.

Debt models have been updated in the table below to reflect the capital budget and 15-year capital plans. [Council Report 23-091](#) - 2023 Municipal Debt Limits, reflects an upset range for total debt issuance at \$1.2B to \$1.4B as provided by the province, based on given assumptions for amortization periods and interest rates.

The vertical bars in the following table depict the level of debt over time based on the cash flow analysis of the approved and future planned debt financing for the capital expenditure requirements over the 15-year projection period. The graph includes a line that reflects the provincial ceiling indexed at the rate of 2% to which the City could borrow and be within its debt capacity level. However, Council has endorsed the City Treasurer's recommendation to remain substantially below the provincial ceiling using a self-imposed maximum capacity level in 2023 of \$500M, escalated at 2% for future years in line with projected inflation.

The graph illustrates a declining debt balance which aligns with the City's long-term capital funding strategy to increase the reliance on pay-as-you-go capital funding for asset management related investment and to limit the use of debt funding for growth related and other significant capital investments, where appropriate.

Table 2: Projected Debt Balances



It is recommended that the 2024 capital budget of \$131.6M be funded by capital reserve funds (pay-as-you-go) and government grants and other contributions. The 2024 capital plan will not require the issuance of any debt. This funding strategy supports efforts to remain below the self-imposed debt threshold. All previously approved debt has been issued and new debt is projected in the capital plans beginning in 2025.

The graph shows that the level of debt is close to the threshold in 2023, primarily due to the decision to issue all remaining debt approved in 2022 in order to take advantage of lower interest rates before they started to rise. However, the level of debt is projected to decline and remain well below the threshold over time. A future strategy that considers new debt issuance that is equal to or less than the level of principal repayments, as well as the continuance of the incremental 1% capital levy, will ensure we continue to show a downward trend. Conservative assumptions have also been used in projecting future debt and it is likely that the actual timing of projects will provide further opportunity to defer the timing of debt issuance in order to remain well below accepted levels.

As part of their annual credit rating review, Standard and Poor’s Rating Agency reviews our budget documents, including our capital funding and debt models. They recently confirmed an

AA +rating with stable outlook noting that the City prepares detailed budgets which are built on realistic assumptions and has prudent debt policies, including a self-imposed debt limit that keep debt accumulation manageable.

7. Taxation Levy Requirement and Tax Impact

Table 3 below reflects a breakdown of the year over year change by departments and agencies and boards of the net taxation requirement to fund the recommended budget.

Table 3: Taxation Levy Requirement

| | <u>2023</u> | | <u>2024</u> | | <u>Increase</u> | <u>Increase</u> |
|--|---------------|--------|---------------|--------|-----------------|-----------------|
| | (\$M) | | (\$M) | | (Decrease) | (Decrease) |
| | | | | | (\$M) | % |
| Internal Services | | | | | | |
| Infrastructure, Transportation & Emergency Services | 84.26 | | 89.10 | | 4.84 | 5.7% |
| Growth & Development Services | 4.61 | | 4.78 | | 0.17 | 3.6% |
| Community Services | 42.05 | | 43.58 | | 1.53 | 3.6% |
| Corporate Services | 15.00 | | 16.12 | | 1.12 | 7.5% |
| Finance & Administration | 9.15 | | 9.71 | | 0.56 | 6.1% |
| | 155.08 | 55.3% | 163.29 | 55.9% | 8.21 | 5.3% |
| Agencies and Boards | | | | | | |
| Kingston Police Services Board | 44.37 | | 47.52 | | 3.16 | 7.1% |
| Kingston Frontenac Public Library Board | 7.30 | | 7.51 | | 0.21 | 2.9% |
| Kingston Access Services - operating | 3.35 | | 3.55 | | 0.19 | 5.8% |
| Cataraqui Region Conservation Authority | 1.83 | | 1.93 | | 0.10 | 5.4% |
| KFL&A Public Health | 4.31 | | 4.42 | | 0.11 | 2.5% |
| Kingston Economic Development | 1.50 | | 1.54 | | 0.04 | 2.5% |
| Tourism Kingston | 1.53 | | 1.59 | | 0.06 | 4.0% |
| Health Care Initiatives | 0.75 | | 0.25 | | (0.50) | (66.8%) |
| | 64.95 | 23.2% | 68.31 | 23.4% | 3.36 | 5.2% |
| Subtotal | 220.03 | 78.5% | 231.60 | 79.2% | 11.57 | 5.3% |
| Other | | | | | | |
| Transfer to/from Capital Reserve Funds - Boards | 5.39 | | 5.69 | | 0.30 | 5.6% |
| Transfer to Capital Reserve Fund | 50.18 | | 53.58 | | 3.40 | 6.8% |
| Taxation adj. assistance, exemptions & fiscal services | 2.85 | | (0.47) | | (3.32) | (116.5%) |
| Downtown Business Improvement Area (separate levy) | 1.77 | | 1.87 | | 0.10 | 5.7% |
| | 60.19 | 21.5% | 60.67 | 20.8% | 0.48 | 0.8% |
| Total levy requirement | 280.21 | 100.0% | 292.27 | 100.0% | 12.06 | 4.3% |
| Taxation Levy | | | | | | |
| Payments in Lieu of Taxes | 16.97 | | 18.12 | | 1.15 | 6.7% |
| Downtown Business Improvement Area (separate levy) | 1.73 | | 1.83 | | 0.10 | 5.9% |
| Taxation Growth - 2022 | - | | 2.10 | | 2.10 | 0.0% |
| Taxation - supplementary taxes | 3.03 | | 2.70 | | (0.33) | (11.0%) |
| Taxation - Green CIP (2023-2026) .16% | 0.40 | | 0.40 | | - | 0.0% |
| Taxation - rate increase | 258.09 | | 267.13 | | 9.04 | 3.5% |
| Total levy | 280.21 | | 292.27 | | 12.06 | 4.3% |

The residential property tax bill is made up of three main components: municipal taxes (as illustrated above), including the University Hospitals Kingston Foundation levy (UHKF), the County of Frontenac levy and education taxes. The total property tax levy is calculated by applying the municipal tax rates and the education tax rate to the phase-in assessment value of the property. The province has deferred the 2020 reassessment for the 2021 through 2024 fiscal

years meaning that 2024 assessments will remain at the 2020 full phase-in value. Therefore, the average assessment for the City of Kingston for 2024 taxation purposes, is unchanged from 2023 at \$328,099 for a residential property.

The municipal tax component is based on the annual budget as presented herein. The Frontenac County levy and education tax rates are set by the County of Frontenac (the County) and the Province of Ontario respectively and are billed and collected as separate levies by the municipality as part of the total property tax bill. The City is not consulted, nor does it have any control over these levies.

Based on an average assessed value of a residential property of \$328,099, the 2023 municipal tax component, including the UHKF levy, represented 84% (\$3,847), the County of Frontenac component represented 5% (\$216) and the education tax component represented 11% (\$502) of the total 2023 property tax bill. Taxes on properties with assessments above or below this average value are adjusted proportionately.

Similarly for commercial/industrial properties, the municipal tax, including UHKF levy, the County levy and education tax components on the average assessed value of a commercial property represents 69%, 5% and 26% respectively of the total tax bill, and for industrial properties, 74%, 5% and 21% respectively.

Because the property tax bill includes the municipal, County and education components, the total tax rate increase to the taxpayer may ultimately be different than the municipal tax rate increase of 3.5% (2.5%, plus 1.0% for capital purposes). In the past few years education tax rates have either remained unchanged or been lowered which has helped reduce the average impact of the municipal tax rate increase, education tax rates for 2024 have not yet been confirmed. The total overall tax rate increase will also be dependent on the County of Frontenac levy, which is also yet to be confirmed.

A breakdown of the average residential municipal tax component by municipal service is provided in the Corporate Overview section of the budget material. The municipal portion of an estimated average tax bill (\$3,942) which was used for this breakdown has been calculated by adding 3.50% to the above municipal tax component for 2023 of \$3,809.

Based on an average market assessment value, the 2024 budget impact to a homeowner is \$133 over 2023. This average calculation will be adjusted to reflect the annual budget requisition received from the County of Frontenac for County-managed services, which is shown as a separate levy on the City's property tax billing.

The table below outlines changes to the average residential tax bill for the past ten years reflecting increases before and after the effects of changes to the education tax rate. The first column reflects approved tax rate increases from budget. The average municipal tax change reflected in the second column incorporates the effects of assessment shifts between property classes as well as tax policy set by Council whereby tax ratios are established each year which shift relative tax burden between the property classes. The average tax increase will vary from property to property based on property specific reassessment changes.

Table 4: Average Residential Tax Bill Changes 2014 – 2023

| Year | Council Approved Overall Budget Increase | Average Municipal Tax Change Year over Year (include tax ratio shifts) | University Hospital Kingston Foundation Levy | County of Frontenac Levy Increase (Note 1) | Average Education Tax Change Year over Year | Average Total Tax Bill Change with Education |
|-------------|---|---|---|---|--|---|
| 2014 | 2.1% | 2.2% | | | (0.5%) | 1.7% |
| 2015 | 2.5% | 2.5% | | | (0.4%) | 2.1% |
| 2016 | 2.5% | 2.6% | | | (0.4%) | 2.2% |
| 2017 | 2.5% | 3.2% | | | (0.8%) | 2.5% |
| 2018 | 2.5% | 2.2% | | | (0.6%) | 1.6% |
| 2019 | 2.5% | 2.5% | | | (0.7%) | 1.8% |
| 2020 | 2.5% | 2.5% | | | (0.6%) | 1.9% |
| 2021 | 2.4% | 2.4% | | 0.6% | (0.4%) | 2.6% |
| 2022 | 2.1% | 2.1% | 1.0% | (0.2%) | (0.3%) | 2.6% |
| 2023 | 3.3% | 3.3% | | 0.6% | (0.4%) | 3.5% |

Note 1: County of Frontenac levy for 2014 to 2020 included within the average municipal tax change.

8. Operating Forecasts for Future Years

Forecasts for 2025, 2026 and 2027 operating budgets incorporate costs of expected operating plans, estimates for inflation and projected growth pressures as well as placeholders for enhanced services as identified in long-term business plans and any other Council direction to date.

Future year projections assume a tax rate increase for illustration purposes of 3.5%, including 1% for capital. Also included in the three-year forecasts are annual amounts for assessment growth of \$3.5M in 2025 and \$3.0M in 2026 and \$2.5M in 2027. These forecasts are based on the projected timing of the completion of construction projects, including the resolution of projects in various stages of the appeal process at the Ontario Land Tribunal (OLT).

Projections also include the following items:

- Addition of four firefighters to the staffing complement, to be hired in the first quarter of 2025.

- Transition to a new framework for the current Blue Box program on July 1, 2025 - 2025 to 2027 budget projections reflect the anticipated fiscal impact of this transition with respective revenue and expenditure estimates reduced accordingly. [Council Report Number 22-181 Update to Blue Box Transition](#) provides further details.
- Potential reinstatement of the Green CIP incremental tax levy increase of 0.16% in 2025 with offsetting costs included in the Climate Leadership Division.

Projections for 2025, 2026 and 2027 currently reflect a budget gap between total revenue and total expenditures with projected tax increases of 6.6%, 5.0% and 4.1% respectively, including the 1% capital levy. The projected tax increases for 2025, 2026 and 2027 are cumulative such that sustainable savings and other solutions identified in one year will reduce subsequent years' gaps where the solutions are "permanent". Based on current projections, strategies will be required in the next three years to close the gaps in accordance with future targeted tax increases. The table below summarizes the forecasted tax rate increases and the resulting budget gaps:

| Budget Projections | 2025 | 2026 | 2027 |
|---|-------------|-------------|-------------|
| Total forecasted tax rate increase | 6.6% | 5.0% | 4.1% |
| Estimated maximum tax rate increase target (inclusive of 1% for capital purposes) | (3.5%) | (3.5%) | (3.5%) |
| Percentage Gap | 3.1% | 1.5% | 0.6% |
| Dollar gap (per year, cumulative) | \$7.8M | \$11.6M | \$14.7M |

Continued refinement of departmental plans will, prioritize initiatives, identify operational efficiencies and new revenue sources, consider opportunities for service integration and monitor federal and provincial funding initiatives in order to address current budget gaps based on the projected 3.5% tax increase. Strategies to reduce or eliminate levels of service in other service areas or to extend the phase-in of service enhancements may need to be considered in order to address budget pressures in future years.

9. Public Sector Accounting Board (PSAB) Reporting Requirements

The adoption of the full accrual basis of accounting by municipalities in 2009 required a change from the reporting of expenditures to the reporting of expenses. Expenditures represent outlays of assets, such as cash, to purchase goods and services; however, under the full accrual basis of accounting, expenses are charged as the goods and services are actually utilized or consumed. As a result, since that time, amounts reported for expenses include, for example, amortization of tangible capital assets.

Section 290 of the [Municipal Act, 2001](#) requires municipalities to prepare balanced budgets which include all of the expenditures and revenues for the taxation year. *Ontario Regulation 284/09, Budget Matters – Expenses*, allows municipalities to exclude from their budgets estimated amounts for non-cash expenses. The reporting changes resulted in a difference in the way expenses are budgeted and how they are reported in annual financial statements. These additional budget estimates, required for Public Sector Accounting Board (PSAB) reporting, are included in the corporate overview section of the budget material and will be used for annual financial statement reporting purposes.

**City of Kingston
2024 Municipal Expenditure/Revenue Summary**

| Revenues & Expenditures | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-----------------------------|-----------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | | | |
| Taxation Revenue | (261,513,938) | (272,326,635) | (10,812,697) | 4.1% | (285,492,869) | (298,848,308) | (310,438,885) |
| PIL Revenue | (16,970,684) | (18,115,854) | (1,145,170) | 6.7% | (18,225,042) | (18,336,088) | (18,449,025) |
| Fees, Charges & Other Revenue | (63,178,874) | (69,169,134) | (5,990,260) | 9.5% | (70,277,837) | (68,702,500) | (69,232,472) |
| Provincial Subsidies | (90,768,564) | (99,782,462) | (9,013,898) | 9.9% | (96,439,700) | (93,551,950) | (89,790,083) |
| Federal Subsidies | (11,595,971) | (10,068,366) | 1,527,605 | (13.2%) | (9,692,109) | (9,315,334) | (8,959,438) |
| Recoveries - Other Municipalities | (3,115,196) | (3,222,905) | (107,709) | 3.5% | (3,231,336) | (3,096,043) | (3,201,568) |
| Transfer from Reserves and Reserve Funds | (6,033,335) | (4,377,809) | 1,655,527 | (27.4%) | (3,779,611) | (3,713,517) | (2,996,775) |
| Total Revenues | (453,176,562) | (477,063,165) | (23,886,603) | 5.3% | (487,138,504) | (495,563,740) | (503,068,246) |
| Expenditures | | | | | | | |
| Salaries, Wages & Benefits | 144,953,949 | 153,531,632 | 8,577,683 | 5.9% | 160,493,371 | 165,590,926 | 170,006,488 |
| Materials, Supplies & Fees | 42,809,694 | 46,000,710 | 3,191,015 | 7.5% | 48,257,295 | 49,232,624 | 49,889,348 |
| Contracted Services | 21,633,312 | 23,121,718 | 1,488,405 | 6.9% | 23,619,738 | 20,310,229 | 20,132,051 |
| Grants & Transfers to Others | 90,698,490 | 89,734,811 | (963,679) | (1.1%) | 90,784,121 | 91,496,620 | 92,023,796 |
| Agencies & Boards Transfers | 64,989,938 | 68,353,273 | 3,363,335 | 5.2% | 72,343,630 | 75,598,811 | 78,934,144 |
| Equipment Charges & Internal Allocations | (3,559,018) | (3,871,507) | (312,489) | 8.8% | (4,026,951) | (4,045,250) | (4,183,889) |
| Tax Adjustments & Allowances | 3,060,681 | 3,168,210 | 107,529 | 3.5% | 3,925,320 | 4,982,903 | 5,400,974 |
| Debenture Principal & Interest | 778,438 | 56,143 | (722,295) | (92.8%) | 54,987 | 11,916 | 11,916 |
| Transfers to Reserves & Reserve Funds | 81,608,559 | 90,537,030 | 8,928,471 | 10.9% | 92,819,772 | 96,984,396 | 98,271,368 |
| Transfers to Reserve Funds - Boards | 6,202,519 | 6,431,146 | 228,627 | 3.7% | 6,714,283 | 7,003,117 | 7,297,717 |
| Total Expenditures | 453,176,562 | 477,063,165 | 23,886,603 | 5.3% | 494,985,566 | 507,166,292 | 517,783,913 |
| Net | - | - | - | | 7,847,061 | 11,602,552 | 14,715,668 |

City of Kingston
2024 Municipal Gross Expenditure/Revenue Budget Summary By Group

| Group | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Infrastructure, Transportation & Emergency Services | | | | | | |
| Expenditure | 108,275,266 | 114,492,332 | 6,217,066 | 118,727,848 | 116,246,550 | 118,960,995 |
| Revenue | (24,016,490) | (25,389,698) | (1,373,208) | (25,705,939) | (20,346,905) | (19,884,739) |
| Net | 84,258,776 | 89,102,634 | 4,843,858 | 93,021,909 | 95,899,645 | 99,076,256 |
| Growth & Development Services | | | | | | |
| Expenditure | 20,754,666 | 21,306,486 | 551,820 | 22,720,252 | 23,235,183 | 23,543,516 |
| Revenue | (16,141,049) | (16,526,333) | (385,284) | (17,112,914) | (16,994,711) | (17,331,586) |
| Net | 4,613,617 | 4,780,153 | 166,536 | 5,607,338 | 6,240,472 | 6,211,930 |
| Community Services | | | | | | |
| Expenditure | 145,880,493 | 150,854,819 | 4,974,326 | 153,334,516 | 155,857,253 | 158,127,074 |
| Revenue | (103,827,870) | (107,276,618) | (3,448,748) | (107,688,342) | (107,831,251) | (107,920,458) |
| Net | 42,052,623 | 43,578,201 | 1,525,578 | 45,646,174 | 48,026,002 | 50,206,616 |
| Corporate Services | | | | | | |
| Expenditure | 21,539,926 | 22,578,166 | 1,038,240 | 23,574,009 | 25,048,249 | 25,733,829 |
| Revenue | (6,538,322) | (6,458,456) | 79,866 | (6,503,222) | (6,497,688) | (6,439,195) |
| Net | 15,001,604 | 16,119,710 | 1,118,106 | 17,070,787 | 18,550,561 | 19,294,634 |
| Finance & Administration | | | | | | |
| Expenditure | 16,770,932 | 15,857,066 | (913,866) | 16,732,517 | 18,014,665 | 17,767,857 |
| Revenue | (7,616,347) | (6,144,964) | 1,471,383 | (6,285,591) | (7,176,092) | (6,563,349) |
| Net | 9,154,585 | 9,712,102 | 557,517 | 10,446,926 | 10,838,573 | 11,204,508 |

| Group | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|----------------------------|-------------------------|---------------------|----------------------|----------------------|----------------------|
| Agencies & Boards | | | | | | |
| Transfers | 71,192,457 | 74,784,419 | 3,591,962 | 79,057,913 | 82,601,928 | 86,231,861 |
| Revenue | (817,382) | (742,721) | 74,661 | (630,237) | (537,935) | (445,821) |
| Net | 70,375,075 | 74,041,698 | 3,666,623 | 78,427,676 | 82,063,993 | 85,786,040 |
| Capital Levy, Fiscal Services and Taxation | | | | | | |
| Expenditure | 68,762,822 | 77,189,876 | 8,427,054 | 80,838,512 | 86,162,463 | 87,418,781 |
| Revenue | (294,219,102) | (314,524,374) | (20,305,272) | (323,212,258) | (336,179,156) | (344,483,097) |
| Net | (225,456,280) | (237,334,498) | (11,878,218) | (242,373,746) | (250,016,693) | (257,064,316) |
| Total | | | | | | |
| Expenditure | 453,176,562 | 477,063,165 | 23,886,602 | 494,985,566 | 507,166,292 | 517,783,913 |
| Revenue | (453,176,562) | (477,063,165) | (23,886,602) | (487,138,504) | (495,563,740) | (503,068,246) |
| Net | - | - | - | 7,847,061 | 11,602,552 | 14,715,668 |

**City of Kingston
2024 Municipal Net Tax Revenue Budget Summary**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) | 2025 Forecast | Variance (\$) | Variance (%) | 2026 Forecast | Variance (\$) | Variance (%) | 2027 Forecast | Variance (\$) | Variance (%) |
|--|----------------------------|-------------------------|------------------|-----------------|-------------------|------------------|-----------------|-------------------|------------------|-----------------|-------------------|------------------|-----------------|
| Public Works | 25,677,992 | 26,848,255 | 1,170,263 | 4.6% | 28,120,830 | 1,272,575 | 4.7% | 29,125,002 | 1,004,173 | 3.6% | 29,988,334 | 863,333 | 3.0% |
| Transportation Services | 2,707,721 | 2,977,346 | 269,625 | 10.0% | 3,086,183 | 108,837 | 3.7% | 3,231,440 | 145,257 | 4.7% | 3,268,806 | 37,366 | 1.2% |
| Transit | 18,310,264 | 18,728,494 | 418,230 | 2.3% | 19,635,528 | 907,034 | 4.8% | 20,936,340 | 1,300,812 | 6.6% | 22,161,483 | 1,225,143 | 5.9% |
| Engineering | 606,479 | 641,555 | 35,076 | 5.8% | 691,505 | 49,950 | 7.8% | 709,931 | 18,426 | 2.7% | 728,485 | 18,555 | 2.6% |
| Major Projects | - | - | - | 0.0% | - | - | 0.0% | - | - | 0.0% | - | - | 0.0% |
| Solid Waste | 9,282,780 | 9,823,547 | 540,767 | 5.8% | 10,120,150 | 296,603 | 3.0% | 9,777,346 | (342,804) | (3.4%) | 10,038,429 | 261,083 | 2.7% |
| Fire & Rescue | 27,310,797 | 29,706,780 | 2,395,983 | 8.8% | 30,974,140 | 1,267,360 | 4.3% | 31,714,305 | 740,165 | 2.4% | 32,473,382 | 759,077 | 2.4% |
| Commissioners Office | 362,742 | 376,657 | 13,915 | 3.8% | 393,572 | 16,915 | 4.5% | 405,280 | 11,708 | 3.0% | 417,336 | 12,056 | 3.0% |
| Infrastructure, Transportation & Emergency Services | 84,258,776 | 89,102,634 | 4,843,858 | 5.7% | 93,021,909 | 3,919,275 | 4.4% | 95,899,645 | 2,877,737 | 3.1% | 99,076,256 | 3,176,612 | 3.3% |
| Planning Services | 1,318,562 | 1,345,216 | 26,654 | 2.0% | 1,458,760 | 113,544 | 8.4% | 1,574,788 | 116,028 | 8.0% | 1,642,210 | 67,422 | 4.3% |
| Licensing & Enforcement Services | 1,273,413 | 1,300,664 | 27,251 | 2.1% | 1,417,194 | 116,530 | 9.0% | 1,472,972 | 55,778 | 3.9% | 1,529,381 | 56,409 | 3.8% |
| Building Services | - | - | - | 0.0% | - | - | 0.0% | - | - | 0.0% | - | - | 0.0% |
| Business, Real Estate & Environment | 922,681 | 941,376 | 18,695 | 2.0% | 1,041,318 | 99,942 | 10.6% | 1,072,684 | 31,365 | 3.0% | 1,104,190 | 31,506 | 2.9% |
| Climate Leadership Division | 732,069 | 816,589 | 84,520 | 11.5% | 1,296,043 | 479,454 | 58.7% | 1,714,298 | 418,255 | 32.3% | 1,518,363 | (195,935) | (11.4%) |
| Commissioner's Office | 366,891 | 376,307 | 9,416 | 2.6% | 394,022 | 17,715 | 4.7% | 405,730 | 11,708 | 3.0% | 417,787 | 417,787 | 103.0% |
| Growth and Development | 4,613,617 | 4,780,153 | 166,536 | 3.6% | 5,607,338 | 827,184 | 17.3% | 6,240,472 | 633,134 | 11.3% | 6,211,930 | 377,188 | 6.0% |
| Heritage Services | 2,182,481 | 2,281,272 | 98,792 | 4.5% | 2,410,583 | 129,310 | 5.7% | 2,509,700 | 99,117 | 4.1% | 2,573,426 | 63,725 | 2.5% |
| Housing | 16,154,462 | 16,571,595 | 417,132 | 2.6% | 17,401,430 | 829,835 | 5.0% | 18,458,369 | 1,056,939 | 6.1% | 19,285,601 | 827,233 | 4.5% |
| Social Services | 5,447,996 | 5,598,081 | 150,085 | 2.8% | 5,864,432 | 266,351 | 4.8% | 6,100,646 | 236,214 | 4.0% | 6,329,876 | 229,230 | 3.8% |
| Community Development & Wellbeing | - | 98,387 | 98,387 | 100.0% | 112,030 | 13,643 | 13.9% | 126,311 | 14,281 | 12.7% | 141,201 | 14,890 | 11.8% |
| Long Term Care | 6,550,961 | 6,707,308 | 156,347 | 2.4% | 7,147,755 | 440,448 | 6.6% | 7,523,627 | 375,871 | 5.3% | 7,822,678 | 299,050 | 4.0% |
| Arts & Culture Services | 3,340,163 | 3,422,730 | 82,566 | 2.5% | 3,674,131 | 251,401 | 7.3% | 3,800,824 | 126,693 | 3.4% | 3,954,163 | 153,339 | 4.0% |
| Recreation & Leisure Services | 8,128,448 | 8,276,892 | 148,444 | 1.8% | 8,332,938 | 56,046 | 0.7% | 8,735,846 | 402,908 | 4.8% | 9,266,677 | 530,831 | 6.1% |
| Commissioner's Office | 248,112 | 621,937 | 373,825 | 150.7% | 702,876 | 80,939 | 13.0% | 770,680 | 67,805 | 9.6% | 832,995 | 62,317 | 8.1% |
| Community Services | 42,052,623 | 43,578,201 | 1,525,578 | 3.6% | 45,646,174 | 2,067,973 | 4.7% | 48,026,002 | 2,379,826 | 5.2% | 50,206,616 | 2,180,614 | 4.5% |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) | 2025 Forecast | Variance (\$) | Variance (%) | 2026 Forecast | Variance (\$) | Variance (%) | 2027 Forecast | Variance (\$) | Variance (%) |
|---|----------------------------|-------------------------|------------------|-----------------|-------------------|------------------|-----------------|-------------------|------------------|-----------------|-------------------|------------------|-----------------|
| Human Resources & Organization Development | 3,673,257 | 3,944,621 | 271,365 | 7.4% | 4,178,128 | 233,506 | 5.9% | 4,382,783 | 204,655 | 4.9% | 4,531,723 | 148,941 | 3.4% |
| Facilities Management & Construction | 3,747,577 | 3,750,515 | 2,938 | 0.1% | 4,103,373 | 352,858 | 9.4% | 4,420,715 | 317,343 | 7.7% | 4,662,541 | 241,825 | 5.5% |
| Information Systems & Technology | 4,586,452 | 5,043,575 | 457,123 | 10.0% | 5,634,201 | 590,627 | 11.7% | 6,100,317 | 466,116 | 8.3% | 6,329,488 | 229,171 | 3.8% |
| Communications & Customer Experience | 2,627,624 | 2,880,952 | 253,328 | 9.6% | 2,627,717 | (253,235) | (8.8%) | 3,101,703 | 473,987 | 18.0% | 3,209,948 | 108,246 | 3.5% |
| Asset Management & Fleet Services | - | - | - | 0.0% | - | - | 0.0% | - | - | 0.0% | - | - | 0.0% |
| Commissioner's Office | 366,695 | 500,048 | 133,353 | 36.4% | 527,369 | 27,321 | 5.5% | 545,043 | 17,674 | 3.4% | 560,933 | 15,890 | 2.9% |
| Corporate Services | 15,001,604 | 16,119,710 | 1,118,106 | 7.5% | 17,070,787 | 951,077 | 5.9% | 18,550,561 | 1,479,775 | 8.7% | 19,294,634 | 744,073 | 4.0% |
| Mayor & Council | 1,461,605 | 1,550,663 | 89,058 | 6.1% | 1,605,814 | 55,151 | 3.6% | 1,659,346 | 53,532 | 3.3% | 1,714,847 | 55,500 | 3.3% |
| Chief Administrative Officer & Special Projects | 657,768 | 699,529 | 41,761 | 6.3% | 748,354 | 48,825 | 7.0% | 770,325 | 21,972 | 2.9% | 792,963 | 22,638 | 2.9% |
| Legal Services | 1,661,181 | 1,815,668 | 154,487 | 9.3% | 1,974,427 | 158,759 | 8.7% | 2,061,206 | 86,779 | 4.4% | 2,145,366 | 84,160 | 4.1% |
| City Clerk | 2,034,781 | 2,078,966 | 44,185 | 2.2% | 2,145,346 | 66,380 | 3.2% | 2,192,118 | 46,772 | 2.2% | 2,240,300 | 48,182 | 2.2% |
| Strategy Innovation & Partnerships | 900,041 | 970,468 | 70,427 | 7.8% | 1,083,656 | 113,188 | 11.7% | 1,197,574 | 113,917 | 10.5% | 1,251,552 | 53,979 | 4.5% |
| Airport | 329,629 | 329,629 | - | 0.0% | 323,036 | (6,593) | (2.0%) | 260,989 | (62,046) | (19.2%) | 235,385 | (25,604) | (9.8%) |
| Chief Financial Officer and Financial Services | 2,109,580 | 2,267,178 | 157,598 | 7.5% | 2,566,292 | 299,114 | 13.2% | 2,697,014 | 130,722 | 5.1% | 2,824,094 | 127,080 | 4.7% |
| Finance & Administration | 9,154,585 | 9,712,102 | 557,517 | 6.1% | 10,446,926 | 734,824 | 7.6% | 10,838,573 | 391,647 | 3.7% | 11,204,508 | 365,935 | 3.4% |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) | 2025 Forecast | Variance (\$) | Variance (%) | 2026 Forecast | Variance (\$) | Variance (%) | 2027 Forecast | Variance (\$) | Variance (%) |
|--|-------------------------------------|---------------------------------|--------------------------|-------------------------|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| Tax Requirement - Operating budget before Agencies & Boards, Capital Levy, Fiscal Services & Tax Adjustments | 155,081,205 | 163,292,800 | 8,211,595 | 5.3% | 171,793,135 | 8,500,334 | 5.2% | 179,555,253 | 7,762,119 | 4.5% | 185,993,944 | 6,438,691 | 3.6% |
| Capital Levy, Fiscal Services and Tax Adjustments | 53,028,344 | 53,107,990 | 79,647 | 0.2% | 61,344,161 | 8,236,171 | 15.5% | 67,167,703 | 5,823,541 | 9.5% | 71,823,593 | 4,655,890 | 6.9% |
| Total Tax Requirement - Municipal | 208,109,549 | 216,400,791 | 8,291,242 | 4.0% | 233,137,296 | 16,736,505 | 7.7% | 246,722,955 | 13,585,660 | 5.8% | 257,817,537 | 11,094,582 | 4.5% |
| Agency and Board Transfers | 70,375,075 | 74,041,698 | 3,666,623 | 5.2% | 78,427,676 | 4,385,978 | 5.9% | 82,063,993 | 3,636,316 | 4.6% | 85,786,041 | 3,722,047 | 4.5% |
| Total Tax Requirement | 278,484,624 | 290,442,489 | 11,957,865 | 4.3% | 311,564,973 | 21,122,484 | 7.3% | 328,786,948 | 17,221,976 | 5.5% | 343,603,578 | 14,816,630 | 4.5% |
| Less: | | | | | | | | | | | | | |
| Payments in Lieu of Taxes | (16,970,685) | (18,115,854) | (1,145,169) | (6.7%) | (18,225,042) | (109,189) | (0.6%) | (18,336,088) | (111,046) | (0.6%) | (18,449,025) | (112,938) | (0.6%) |
| Property Taxation to be raised | 261,513,939 | 272,326,635 | 10,812,696 | 4.1% | 293,339,931 | 21,013,295 | 7.7% | 310,450,861 | 17,110,930 | 5.8% | 325,154,553 | 14,703,692 | 4.7% |
| Taxation - rate increase - 3.5% | (258,086,182) | (267,131,036) | (9,044,854) | 3.5% | (278,665,960) | (9,434,924) | 3.5% | (292,068,702) | (9,902,742) | 3.5% | (305,438,885) | (10,370,183) | 3.5% |
| Taxation - supplementary | (3,032,158) | (2,700,000) | 332,158 | (0.1%) | (2,500,000) | 200,000 | (0.1%) | (2,500,000) | - | 0.0% | (2,500,000) | - | 0.0% |
| Taxation - growth | - | (2,100,000) | (2,100,000) | 0.8% | (3,500,000) | (3,500,000) | 1.3% | (3,000,000) | (3,000,000) | 1.1% | (2,500,000) | (2,500,000) | 0.8% |
| Taxation - Green CIP (2023-2026) .16% | (395,599) | (395,599) | - | 0.0% | (826,910) | (431,311) | 0.2% | (1,279,606) | (452,697) | 0.2% | - | 1,279,606 | (0.4%) |
| Net | - | - | - | | 7,847,061 | 7,847,061 | | 11,602,552 | 3,755,491 | | 14,715,668 | 3,113,116 | |

City of Kingston

2024 Municipal Net Tax Revenue Budget Summary With Average Tax Bill Information

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) | *Average Tax Bill (\$) |
|--|-------------------------------------|-------------------------------------|--------------------------|-------------------------|-----------------------------------|
| Public Works | 25,677,992 | 26,848,255 | 1,170,263 | | 364 |
| Transportation Services | 2,707,721 | 2,977,346 | 269,625 | | 40 |
| Transit | 18,310,264 | 18,728,494 | 418,230 | | 254 |
| Engineering | 606,479 | 641,555 | 35,076 | | 9 |
| Solid Waste | 9,282,780 | 9,823,547 | 540,767 | | 133 |
| Fire & Rescue | 27,310,797 | 29,706,780 | 2,395,983 | | 403 |
| Commissioner's Office | 362,742 | 376,657 | 13,915 | | 5 |
| Infrastructure, Transportation & Emergency Services | 84,258,776 | 89,102,634 | 4,843,859 | 5.75% | 1,209 |
| Planning Services | 1,318,562 | 1,345,216 | 26,654 | | 18 |
| Licensing & Enforcement Services | 1,273,413 | 1,300,664 | 27,251 | | 18 |
| Business, Real Estate & Environment | 922,681 | 941,376 | 18,695 | | 13 |
| Climate Leadership Division | 732,069 | 816,589 | 84,520 | | 11 |
| Commissioner's Office | 366,891 | 376,307 | 9,416 | | 5 |
| Growth & Development Services | 4,613,617 | 4,780,153 | 166,536 | 3.61% | 65 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) | *Average Tax Bill (\$) |
|---|----------------------------|----------------------------|------------------|-----------------|---------------------------|
| Heritage Servies | 2,182,481 | 2,281,272 | 98,792 | | 31 |
| Housing | 16,154,462 | 16,571,595 | 417,132 | | 225 |
| Social Services | 5,447,996 | 5,598,081 | 150,085 | | 76 |
| Community Development & Wellbeing | - | 98,387 | 98,387 | | 1 |
| Long Term Care | 6,550,961 | 6,707,308 | 156,347 | | 91 |
| Arts & Culture Services | 3,340,163 | 3,422,730 | 82,566 | | 46 |
| Recreation & Leisure Services | 8,128,448 | 8,276,892 | 148,444 | | 112 |
| Commissioner's Office | 248,112 | 621,937 | 373,825 | | 8 |
| Community Services | 42,052,623 | 43,578,201 | 1,525,578 | 3.63% | 591 |
| Human Resources & Organization Development | 3,673,257 | 3,944,621 | 271,365 | | 54 |
| Facilities Management & Construction | 3,747,577 | 3,750,515 | 2,938 | | 51 |
| Information Systems & Technology | 4,586,452 | 5,043,575 | 457,123 | | 68 |
| Communications & Customer Experience | 2,627,624 | 2,880,952 | 253,328 | | 39 |
| Commissioners Office | 366,695 | 500,048 | 133,353 | | 7 |
| Corporate Services | 15,001,604 | 16,119,710 | 1,118,106 | 7.45% | 219 |
| Mayor & Council | 1,461,605 | 1,550,663 | 89,058 | | 21 |
| Chief Administrative Officer & Special Projects | 657,768 | 699,529 | 41,761 | | 9 |
| Legal Services | 1,661,181 | 1,815,668 | 154,487 | | 25 |
| City Clerk | 2,034,781 | 2,078,966 | 44,185 | | 28 |
| Strategy Innovation & Partnerships | 900,041 | 970,468 | 70,427 | | 13 |
| Airport | 329,629 | 329,629 | - | | 4 |
| Chief Financial Officer and Financial Services | 2,109,580 | 2,267,178 | 157,598 | | 31 |
| Finance & Administration | 9,154,585 | 9,712,102 | 557,517 | 6.09% | 132 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) | *Average Tax Bill (\$) |
|---|----------------------------|----------------------------|-------------------|-----------------|---------------------------|
| Operating budget before fiscal/capital levy and agencies & boards | 155,081,205 | 163,292,800 | 8,211,595 | 5.30% | 2,216 |
| Capital Levy, Fiscal Services & Tax Adjustments | 53,028,344 | 53,107,990 | 79,647 | | 721 |
| Municipal Services | 208,109,549 | 216,400,791 | 8,291,242 | 3.98% | 2,937 |
| Agency and Board Transfers | 70,375,075 | 74,041,698 | 3,666,623 | | 1,005 |
| Agencies & Boards | 70,375,075 | 74,041,698 | 3,666,623 | 5.21% | 1,005 |
| Total tax requirement | 278,484,624 | 290,442,489 | 11,957,866 | | |
| Payments in lieu | (16,970,685) | (18,115,854) | (1,145,169) | | |
| Property Taxation to be raised | 261,513,939 | 272,326,635 | 10,812,697 | 4.13% | 3,942 |
| Net | - | - | - | | |

Note: Calculation based on a residential property with an average assessed value of \$328,099. Estimated average tax bill would be \$3,942.

**Budget Estimates for 2024 Public Sector Accounting Board
Reporting Requirements**

| Expenses | 2024 Budget |
|---|--------------------|
| Operating Fund Expenses: | |
| Amortization of tangible capital assets | 76,000,000 |
| Asset retirement obligation expenses | 1,000,000 |
| Post-employment benefit expenses | 4,000,000 |
| Reserve Fund Revenue and Expenses: | |
| Investment income | (8,000,000) |
| Long-term debt interest | (18,000,000) |

**City of Kingston
2024 Capital Budget and
15 Year Expenditure Forecast**

| Groups | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Infrastructure, Transportation & Emergency Services | 64,852,292 | 79,568,142 | 89,513,818 | 116,421,679 | 110,187,370 | 96,789,278 | 92,261,541 | 80,386,572 |
| Growth & Development Services | 11,886,506 | 7,781,766 | 6,445,475 | 8,870,103 | 10,952,085 | 34,531,400 | 5,269,106 | 5,135,510 |
| Community Services | 9,088,157 | 5,733,910 | 9,284,323 | 12,299,308 | 3,773,253 | 4,997,452 | 4,406,826 | 2,241,878 |
| Corporate Services | 42,527,788 | 93,292,351 | 63,968,395 | 59,188,833 | 72,956,296 | 59,341,248 | 64,275,740 | 50,241,711 |
| Strategy, Innovation & Partnerships | - | 2,900,000 | 4,800,000 | 4,000,000 | 9,000,000 | 375,000 | 600,000 | - |
| Sub-Total | 128,354,744 | 189,276,169 | 174,012,011 | 200,779,924 | 206,869,004 | 196,034,379 | 166,813,213 | 138,005,670 |
| Police | 2,407,000 | 3,032,500 | 2,862,500 | 2,847,500 | 2,947,500 | 2,862,500 | 2,857,500 | 2,982,500 |
| Library | 158,000 | 2,230,000 | 327,000 | 1,059,000 | 494,500 | 240,000 | 297,000 | 338,000 |
| Kingston Access Services | 654,939 | 828,333 | 669,363 | 689,444 | 728,127 | 786,431 | 968,717 | 795,975 |
| Total | 131,574,683 | 195,367,002 | 177,870,874 | 205,375,868 | 211,039,131 | 199,923,310 | 170,936,430 | 142,122,145 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 93,672,182 | 98,659,369 | 84,084,312 | 99,907,228 | 90,448,667 | 86,929,692 | 89,998,203 | 99,437,705 |
| Reserve Funds - Debt | - | 3,000,000 | 6,500,000 | 20,000,000 | 2,500,000 | 20,000,000 | - | 2,000,000 |
| Development Charges | 3,926,011 | 5,595,584 | 6,138,019 | 9,212,451 | 11,941,557 | 8,357,366 | 7,490,679 | 7,369,935 |
| External - Other | 4,138,807 | 4,557,467 | 4,637,896 | 4,164,379 | 6,778,053 | 1,086,945 | 1,196,855 | 1,162,090 |
| Grant Funding | 29,837,683 | 22,054,582 | 15,010,647 | 8,091,810 | 17,870,854 | 9,049,307 | 5,250,693 | 1,152,415 |
| Financing Total | 131,574,683 | 133,867,002 | 116,370,874 | 141,375,868 | 129,539,131 | 125,423,310 | 103,936,430 | 111,122,145 |
| Funding Shortfall | - | 61,500,000 | 61,500,000 | 64,000,000 | 81,500,000 | 74,500,000 | 67,000,000 | 31,000,000 |

**City of Kingston
2024 Capital Budget and
15 Year Expenditure Forecast**

| Groups | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Infrastructure, Transportation & Emergency Services | 86,116,456 | 80,026,187 | 78,200,683 | 86,433,471 | 89,168,857 | 94,156,519 | 94,971,900 | 1,339,054,764 |
| Growth & Development Services | 2,577,146 | 5,019,952 | 4,014,485 | 8,315,150 | 7,468,405 | 2,771,408 | 4,122,000 | 125,160,497 |
| Community Services | 2,723,613 | 2,980,287 | 2,648,655 | 2,448,971 | 2,481,992 | 2,512,722 | 2,194,038 | 69,815,386 |
| Corporate Services | 50,974,891 | 51,675,227 | 50,851,522 | 49,881,222 | 53,893,396 | 58,967,912 | 55,048,565 | 877,085,097 |
| Strategy, Innovation & Partnerships | 4,000,000 | - | - | - | - | - | - | 25,675,000 |
| Sub-Total | 146,392,106 | 139,701,653 | 135,715,345 | 147,078,815 | 153,012,649 | 158,408,560 | 156,336,503 | 2,436,790,745 |
| Police | 3,127,500 | 3,110,000 | 3,125,000 | 3,280,000 | 3,340,000 | 3,085,000 | 3,330,000 | 45,197,000 |
| Library | 505,000 | 255,000 | 240,000 | 245,000 | 202,000 | 200,000 | 200,000 | 6,990,500 |
| Kingston Access Services | 799,254 | 1,029,040 | 869,929 | 873,366 | 1,218,267 | 950,554 | 954,351 | 12,816,090 |
| Total | 150,823,860 | 144,095,693 | 139,950,274 | 151,477,181 | 157,772,916 | 162,644,114 | 160,820,854 | 2,501,794,335 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 116,987,233 | 111,069,675 | 126,557,609 | 136,091,817 | 141,709,006 | 149,659,471 | 148,479,347 | 1,673,691,517 |
| Reserve Funds - Debt | 12,000,000 | 10,000,000 | - | - | - | - | - | 76,000,000 |
| Development Charges | 4,518,428 | 3,429,838 | 3,536,706 | 8,645,652 | 9,518,211 | 3,871,625 | 4,212,642 | 97,764,702 |
| External - Other | 1,191,524 | 1,190,998 | 1,230,737 | 1,237,768 | 1,251,222 | 1,283,811 | 819,754 | 35,928,305 |
| Grant Funding | 2,126,675 | 405,183 | 1,125,222 | 501,943 | 294,477 | 829,208 | 309,111 | 113,909,811 |
| Financing Total | 136,823,860 | 126,095,693 | 132,450,274 | 146,477,181 | 152,772,916 | 155,644,114 | 153,820,854 | 1,997,294,335 |
| Funding Shortfall | 14,000,000 | 18,000,000 | 7,500,000 | 5,000,000 | 5,000,000 | 7,000,000 | 7,000,000 | 504,500,000 |

**Infrastructure, Transportation
and Emergency Services
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|-------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| Public Works Services | 4,800,000 | 6,120,000 | 4,830,000 | 4,830,000 | 4,080,000 | 3,260,000 | 3,260,000 | 3,260,000 |
| Engineering Services | 46,358,932 | 54,079,030 | 60,975,634 | 61,417,613 | 77,545,314 | 71,523,366 | 72,329,082 | 52,460,621 |
| Solid Waste Services | 30,000 | 1,075,000 | 1,075,000 | 75,000 | 1,075,000 | 475,000 | 75,000 | 75,000 |
| Fire & Rescue | 7,133,401 | 4,100,927 | 4,687,232 | 5,826,148 | 5,847,501 | 4,376,186 | 6,391,541 | 11,589,747 |
| Transportation Services | 5,877,960 | 11,459,685 | 16,071,952 | 15,145,918 | 19,245,555 | 15,423,726 | 9,355,918 | 9,786,204 |
| Transit Services | 652,000 | 2,733,500 | 1,874,000 | 29,127,000 | 2,394,000 | 1,731,000 | 850,000 | 3,215,000 |
| Total | 64,852,292 | 79,568,142 | 89,513,818 | 116,421,679 | 110,187,370 | 96,789,278 | 92,261,541 | 80,386,572 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 43,141,874 | 37,164,613 | 37,832,913 | 44,020,508 | 43,914,393 | 34,317,464 | 34,532,792 | 54,710,471 |
| Reserve Funds - Debt | - | - | - | 20,000,000 | - | - | - | 2,000,000 |
| Development Charges | 1,915,807 | 3,251,502 | 5,125,186 | 9,147,949 | 9,418,738 | 8,357,366 | 7,324,306 | 7,369,935 |
| External - Other | 3,286,110 | 1,684,826 | 188,352 | 190,063 | 147,516 | 153,750 | 153,750 | 153,750 |
| Grant Funding | 16,508,502 | 7,467,201 | 11,367,367 | 8,063,159 | 11,706,724 | 8,960,699 | 5,250,693 | 1,152,415 |
| Financing Total | 64,852,292 | 49,568,142 | 54,513,818 | 81,421,679 | 65,187,370 | 51,789,278 | 47,261,541 | 65,386,572 |
| Funding Shortfall | - | 30,000,000 | 35,000,000 | 35,000,000 | 45,000,000 | 45,000,000 | 45,000,000 | 15,000,000 |

**Infrastructure, Transportation
and Emergency Services
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Public Works Services | 3,220,000 | 3,250,000 | 3,300,000 | 3,950,000 | 4,005,000 | 4,005,000 | 4,005,000 | 60,175,000 |
| Engineering Services | 59,939,981 | 60,417,249 | 62,717,495 | 65,974,439 | 71,181,355 | 70,265,729 | 72,298,560 | 959,484,401 |
| Solid Waste Services | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 4,480,000 |
| Fire & Rescue | 11,582,153 | 4,556,834 | 1,661,000 | 5,148,827 | 1,661,000 | 8,061,879 | 5,680,882 | 88,305,256 |
| Transportation Services | 11,069,322 | 10,007,104 | 10,232,188 | 10,485,205 | 12,046,502 | 11,518,911 | 12,092,458 | 179,818,608 |
| Transit Services | 230,000 | 1,720,000 | 215,000 | 800,000 | 200,000 | 230,000 | 820,000 | 46,791,500 |
| Total | 86,116,456 | 80,026,187 | 78,200,683 | 86,433,471 | 89,168,857 | 94,156,519 | 94,971,900 | 1,339,054,765 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 60,449,724 | 61,519,619 | 74,619,947 | 77,634,069 | 79,695,283 | 90,131,144 | 90,722,018 | 864,406,831 |
| Reserve Funds - Debt | 10,000,000 | 10,000,000 | - | - | - | - | - | 42,000,000 |
| Development Charges | 3,744,468 | 3,352,818 | 3,426,986 | 8,645,652 | 9,319,824 | 3,871,625 | 4,096,133 | 88,368,293 |
| External - Other | 153,750 | 153,750 | 153,750 | 153,750 | 153,750 | 153,750 | 153,750 | 7,034,367 |
| Grant Funding | 1,768,514 | - | - | - | - | - | - | 72,245,273 |
| Financing Total | 76,116,456 | 75,026,187 | 78,200,683 | 86,433,471 | 89,168,857 | 94,156,519 | 94,971,900 | 1,074,054,765 |
| Funding Shortfall | 10,000,000 | 5,000,000 | - | - | - | - | - | 265,000,000 |

**Growth and Development Services
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|-------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|
| Business, Real Estate & Environmental Initiatives | 9,125,000 | 5,705,000 | 3,425,000 | 4,045,000 | 1,483,000 | 3,960,000 | 1,825,000 | 2,260,000 |
| Climate Leadership Divison | 253,000 | 329,000 | 180,000 | 2,872,000 | 2,885,000 | 150,000 | 195,000 | 300,000 |
| Planning Services | 1,224,000 | 874,000 | 938,000 | 932,000 | 725,000 | 581,000 | 685,000 | 640,000 |
| Licensing & Enforcement | 120,000 | 70,000 | - | - | 20,000 | 20,000 | - | 20,000 |
| Parking Services | 1,121,506 | 793,766 | 1,902,475 | 978,103 | 5,839,085 | 29,810,400 | 2,520,106 | 1,915,510 |
| Building Services | 43,000 | 10,000 | - | 43,000 | - | 10,000 | 44,000 | - |
| Total | 11,886,506 | 7,781,766 | 6,445,475 | 8,870,103 | 10,952,085 | 34,531,400 | 5,269,106 | 5,135,510 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 11,632,256 | 7,545,516 | 6,445,475 | 6,180,103 | 8,262,085 | 14,531,400 | 5,185,772 | 5,135,510 |
| Reserve Funds - Debt | - | - | - | - | - | 20,000,000 | - | - |
| Development Charges | 254,250 | 236,250 | - | - | - | - | - | - |
| External - Other | - | - | - | 2,690,000 | 2,690,000 | - | 83,333 | - |
| Grant Funding | - | - | - | - | - | - | - | - |
| Financing Total | 11,886,506 | 7,781,766 | 6,445,475 | 8,870,103 | 10,952,085 | 34,531,400 | 5,269,106 | 5,135,510 |
| Funding Shortfall | - | - | - | - | - | - | - | - |

**Growth and Development Services
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Business, Real Estate & Environmental Initiatives | 1,425,000 | 2,500,000 | 1,350,000 | 1,900,000 | 1,375,000 | 1,475,000 | 1,375,000 | 43,228,000 |
| Climate Leadership Divison | 195,000 | 150,000 | 195,000 | 150,000 | 195,000 | 150,000 | 150,000 | 8,349,000 |
| Planning Services | 697,000 | 1,197,000 | 721,000 | 1,042,000 | 965,000 | 715,000 | 525,000 | 12,461,000 |
| Licensing & Enforcement | - | - | 40,000 | - | - | 20,000 | - | 310,000 |
| Parking Services | 260,146 | 1,162,952 | 1,708,485 | 5,223,150 | 4,933,405 | 411,408 | 2,072,000 | 60,652,497 |
| Building Services | - | 10,000 | - | - | - | - | - | 160,000 |
| Total | 2,577,146 | 5,019,952 | 4,014,485 | 8,315,150 | 7,468,405 | 2,771,408 | 4,122,000 | 125,160,497 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 2,577,146 | 5,019,952 | 4,014,485 | 8,315,150 | 7,468,405 | 2,771,408 | 4,122,000 | 99,206,664 |
| Reserve Funds - Debt | - | - | - | - | - | - | - | 20,000,000 |
| Development Charges | - | - | - | - | - | - | - | 490,500 |
| External - Other | - | - | - | - | - | - | - | 5,463,333 |
| Grant Funding | - | - | - | - | - | - | - | - |
| Financing Total | 2,577,146 | 5,019,952 | 4,014,485 | 8,315,150 | 7,468,405 | 2,771,408 | 4,122,000 | 125,160,497 |
| Funding Shortfall | - | - | - | - | - | - | - | - |

**Community Services
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|-------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
| Heritage Services | - | 260,000 | 270,000 | 440,000 | 345,000 | 185,000 | 220,000 | 160,000 |
| Arts & Cultural Services | 150,000 | 978,534 | 770,506 | 1,162,585 | 390,000 | 325,500 | 452,500 | 213,000 |
| Recreation & Leisure Services | 935,500 | 2,958,554 | 6,732,636 | 9,316,723 | 1,618,253 | 4,256,952 | 3,654,326 | 1,638,878 |
| Housing & Social Services | 7,902,657 | 1,436,822 | 1,411,181 | 1,300,000 | 1,340,000 | 150,000 | - | 150,000 |
| Long-Term Care | 100,000 | 100,000 | 100,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| Total | 9,088,157 | 5,733,910 | 9,284,323 | 12,299,308 | 3,773,253 | 4,997,452 | 4,406,826 | 2,241,878 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 2,082,626 | 5,733,910 | 9,284,323 | 12,299,308 | 3,773,253 | 4,997,452 | 4,406,826 | 2,241,878 |
| Reserve Funds - Debt | - | - | - | - | - | - | - | - |
| Development Charges | 781,851 | - | - | - | - | - | - | - |
| External - Other | - | - | - | - | - | - | - | - |
| Grant Funding | 6,223,680 | - | - | - | - | - | - | - |
| Financing Total | 9,088,157 | 5,733,910 | 9,284,323 | 12,299,308 | 3,773,253 | 4,997,452 | 4,406,826 | 2,241,878 |
| Funding Shortfall | - | - | - | - | - | - | - | - |

**Community Services
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Heritage Services | 350,000 | 235,000 | 295,000 | 210,000 | 270,000 | 160,000 | 245,000 | 3,645,000 |
| Arts & Cultural Services | 432,500 | 178,000 | 567,500 | 280,500 | 405,000 | 240,500 | 455,000 | 7,001,625 |
| Recreation & Leisure Services | 1,811,113 | 2,317,287 | 1,706,155 | 1,878,471 | 1,726,992 | 2,032,222 | 1,414,038 | 43,998,101 |
| Housing & Social Services | 50,000 | 170,000 | - | - | - | - | - | 13,910,660 |
| Long-Term Care | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 1,260,000 |
| Total | 2,723,613 | 2,980,287 | 2,648,655 | 2,448,971 | 2,481,992 | 2,512,722 | 2,194,038 | 69,815,386 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 2,723,613 | 2,980,287 | 2,648,655 | 2,448,971 | 2,481,992 | 2,512,722 | 2,194,038 | 62,809,855 |
| Reserve Funds - Debt | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | 781,851 |
| External - Other | - | - | - | - | - | - | - | - |
| Grant Funding | - | - | - | - | - | - | - | 6,223,680 |
| Financing Total | 2,723,613 | 2,980,287 | 2,648,655 | 2,448,971 | 2,481,992 | 2,512,722 | 2,194,038 | 69,815,386 |
| Funding Shortfall | - | - | - | - | - | - | - | - |

**Corporate Services
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Facilities Management & Construction Services | 12,587,239 | 46,649,070 | 23,086,310 | 24,795,124 | 28,581,228 | 20,368,555 | 19,564,921 | 16,790,146 |
| Information Systems & Technology | 10,906,462 | 13,880,199 | 13,386,691 | 12,081,851 | 10,806,633 | 10,806,930 | 11,646,011 | 11,240,027 |
| Coprorate Asset Management & Fleet | 19,034,087 | 32,763,082 | 27,495,395 | 22,311,858 | 33,568,435 | 28,165,764 | 33,064,809 | 22,211,537 |
| Total | 42,527,788 | 93,292,351 | 63,968,395 | 59,188,833 | 72,956,296 | 59,341,248 | 64,275,740 | 50,241,711 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 33,682,017 | 39,241,396 | 25,647,438 | 28,934,367 | 30,054,810 | 28,845,445 | 41,249,329 | 33,267,171 |
| Reserve Funds - Debt | - | 3,000,000 | 6,500,000 | - | 2,500,000 | - | - | - |
| Development Charges | 915,074 | 2,107,832 | 1,012,833 | - | 2,522,819 | - | 95,889 | - |
| External - Other | 825,197 | 2,855,741 | 1,424,844 | 1,225,816 | 914,537 | 907,195 | 930,522 | 974,540 |
| Grant Funding | 7,105,501 | 14,587,381 | 2,883,280 | 28,651 | 464,131 | 88,609 | - | - |
| Financing Total | 42,527,788 | 61,792,351 | 37,468,395 | 30,188,833 | 36,456,296 | 29,841,248 | 42,275,740 | 34,241,711 |
| Funding Shortfall | - | 31,500,000 | 26,500,000 | 29,000,000 | 36,500,000 | 29,500,000 | 22,000,000 | 16,000,000 |

**Corporate Services
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Facilities Management & Construction Services | 23,704,551 | 16,467,457 | 19,447,941 | 19,340,529 | 22,197,952 | 21,749,640 | 18,969,229 | 334,299,892 |
| Information Systems & Technology | 11,855,989 | 12,028,513 | 12,765,930 | 12,629,583 | 13,268,824 | 12,910,741 | 13,857,148 | 184,071,530 |
| Coprorate Asset Management & Fleet | 15,414,351 | 23,179,256 | 18,637,651 | 17,911,110 | 18,426,621 | 24,307,531 | 22,222,188 | 358,713,675 |
| Total | 50,974,891 | 51,675,227 | 50,851,522 | 49,881,222 | 53,893,396 | 58,967,912 | 55,048,565 | 877,085,097 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 42,863,496 | 37,265,297 | 41,065,594 | 43,321,261 | 47,408,022 | 50,034,643 | 46,982,940 | 569,863,225 |
| Reserve Funds - Debt | 2,000,000 | - | - | - | - | - | - | 14,000,000 |
| Development Charges | 773,960 | - | 109,720 | - | 114,225 | - | 116,509 | 7,768,861 |
| External - Other | 979,274 | 1,004,748 | 1,050,987 | 1,058,018 | 1,076,672 | 1,104,061 | 640,004 | 16,972,154 |
| Grant Funding | 358,161 | 405,183 | 1,125,222 | 501,943 | 294,477 | 829,208 | 309,111 | 28,980,857 |
| Financing Total | 46,974,891 | 38,675,227 | 43,351,522 | 44,881,222 | 48,893,396 | 51,967,912 | 48,048,565 | 637,585,097 |
| Funding Shortfall | 4,000,000 | 13,000,000 | 7,500,000 | 5,000,000 | 5,000,000 | 7,000,000 | 7,000,000 | 239,500,000 |

**Strategy, Innovation and Partnerships
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|-------------------------------|-------------|------------------|------------------|------------------|------------------|----------------|----------------|-------------|
| Airport | - | 2,900,000 | 4,800,000 | 4,000,000 | 9,000,000 | 375,000 | 600,000 | - |
| Total | - | 2,900,000 | 4,800,000 | 4,000,000 | 9,000,000 | 375,000 | 600,000 | - |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | - | 2,900,000 | 1,040,000 | 4,000,000 | 300,000 | 375,000 | 600,000 | - |
| Reserve Funds - Debt | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - |
| External - Other | - | - | - | - | - | - | - | - |
| Grant Funding | - | - | 3,760,000 | - | 8,700,000 | - | - | - |
| Financing Total | - | 2,900,000 | 4,800,000 | 4,000,000 | 9,000,000 | 375,000 | 600,000 | - |
| Funding Shortfall | - | - | - | - | - | - | - | - |

Strategy, Innovation and Partnerships
2024 Capital Budget and
15 Year Capital Plan

| Department | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|-------------------------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Airport | 4,000,000 | - | - | - | - | - | - | 25,675,000 |
| Total | 4,000,000 | - | - | - | - | - | - | 25,675,000 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 4,000,000 | - | - | - | - | - | - | 13,215,000 |
| Reserve Funds - Debt | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - |
| External - Other | - | - | - | - | - | - | - | - |
| Grant Funding | - | - | - | - | - | - | - | 12,460,000 |
| Financing Total | 4,000,000 | - | - | - | - | - | - | 25,675,000 |
| Funding Shortfall | - | - | - | - | - | - | - | - |

**Agencies and Boards
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Library | 158,000 | 2,230,000 | 327,000 | 1,059,000 | 494,500 | 240,000 | 297,000 | 338,000 |
| Police | 2,407,000 | 3,032,500 | 2,862,500 | 2,847,500 | 2,947,500 | 2,862,500 | 2,857,500 | 2,982,500 |
| Kingston Access Services | 654,939 | 828,333 | 669,363 | 689,444 | 728,127 | 786,431 | 968,717 | 795,975 |
| Total | 3,219,939 | 6,090,833 | 3,858,863 | 4,595,944 | 4,170,127 | 3,888,931 | 4,123,217 | 4,116,475 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 3,133,410 | 6,073,933 | 3,834,163 | 4,472,941 | 4,144,127 | 3,862,931 | 4,023,483 | 4,082,675 |
| Reserve Funds - Debt | | | | | | | | |
| Development Charges | 59,029 | - | - | 64,503 | - | - | 70,484 | - |
| External - Other | 27,500 | 16,900 | 24,700 | 58,500 | 26,000 | 26,000 | 29,250 | 33,800 |
| Grant Funding | | | | | | | | |
| Financing Total | 3,219,939 | 6,090,833 | 3,858,863 | 4,595,944 | 4,170,127 | 3,888,931 | 4,123,217 | 4,116,475 |
| Funding Shortfall | - | - | - | - | - | - | - | - |

**Agencies and Boards
2024 Capital Budget and
15 Year Capital Plan**

| Department | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Library | 505,000 | 255,000 | 240,000 | 245,000 | 202,000 | 200,000 | 200,000 | 6,990,500 |
| Police | 3,127,500 | 3,110,000 | 3,125,000 | 3,280,000 | 3,340,000 | 3,085,000 | 3,330,000 | 45,197,000 |
| Kingston Access Services | 799,254 | 1,029,040 | 869,929 | 873,366 | 1,218,267 | 950,554 | 954,351 | 12,816,090 |
| Total | 4,431,754 | 4,394,040 | 4,234,929 | 4,398,366 | 4,760,267 | 4,235,554 | 4,484,351 | 65,003,590 |
| Financing | | | | | | | | |
| Reserve Funds - Pay-As-You-Go | 4,373,254 | 4,284,520 | 4,208,929 | 4,372,366 | 4,655,306 | 4,209,554 | 4,458,351 | 64,189,943 |
| Reserve Funds - Debt | | | | | | | | - |
| Development Charges | - | 77,020 | - | - | 84,161 | - | - | 355,197 |
| External - Other | 58,500 | 32,500 | 26,000 | 26,000 | 20,800 | 26,000 | 26,000 | 458,450 |
| Grant Funding | | | | | | | | - |
| Financing Total | 4,431,754 | 4,394,040 | 4,234,929 | 4,398,366 | 4,760,267 | 4,235,554 | 4,484,351 | 65,003,590 |
| Funding Shortfall | - | - | - | - | - | - | - | - |

**City of Kingston
Municipal Reserve Fund Balances
& Year End Projections 2024 - 2038**

| Municipal Reserve Funds | 2024 | 2025 | 2026 | 2027 | 2028 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Capital | | | | | |
| Municipal Capital | 8,709,802 | 8,670,053 | 9,584,656 | 8,773,351 | 9,348,364 |
| Fire Capital | 555,339 | 2,691,399 | 3,801,527 | 4,242,011 | 4,167,161 |
| Parking Capital | 17,213,900 | 18,869,266 | 19,382,603 | 20,725,785 | 17,283,620 |
| Environment | 360,898 | 320,191 | 356,093 | 335,637 | 694,255 |
| Capital Sub-Total | 26,839,939 | 30,550,909 | 33,124,879 | 34,076,784 | 31,493,399 |
| Repair & Replacement | | | | | |
| Facility Repair | 6,908,177 | 3,674,534 | 3,519,114 | 4,162,406 | 5,163,297 |
| Rideaucrest Capital | 6,092 | 56,301 | 567,781 | 693,365 | 502,943 |
| Arenas and Other Recreational Facilities | 913,232 | 109,530 | 164,606 | 429,576 | 402,687 |
| Marinas | 883,994 | 787,076 | 1,105,684 | 1,446,817 | 1,806,765 |
| Grand Theatre Facility | 815,622 | 771,311 | 688,869 | 459,645 | 484,198 |
| Library Capital | 3,468,836 | 1,734,859 | 1,751,678 | 1,262,824 | 759,908 |
| Technology Equipment | 2,491,690 | 1,308,291 | 1,300,499 | 355,535 | 1,715,898 |
| Police Equipment | 909,159 | 184,158 | 263,864 | 109,176 | 116,842 |
| Municipal Equipment | 388,366 | 1,042,045 | 1,211,923 | 1,448,020 | 1,981,898 |
| Utility Equipment | 7,053,061 | 7,384,256 | 7,512,798 | 7,524,185 | 6,848,711 |
| Transit Equipment and Facilities | 19,832,896 | 17,925,708 | 16,803,116 | 11,697,265 | 8,056,235 |
| KAS Equipment | 55,435 | 3,066 | 70,389 | 96,210 | 91,557 |
| Solid Waste & Recycling Equipment | 3,763,664 | 5,428,141 | 4,940,556 | 5,512,416 | 5,754,690 |
| Entertainment Centre | 186,508 | 138,765 | 198,673 | 111,595 | 106,386 |
| Repair & Replacement Sub-Total | 47,676,730 | 40,548,042 | 40,099,550 | 35,309,035 | 33,792,014 |
| Other | | | | | |
| Cash in lieu of Parkland | 18,736 | 120,798 | 225,922 | 334,200 | 445,726 |
| Natural Land and Parkland Acquisition | 418,254 | 452,206 | 665,838 | 829,350 | 997,766 |
| Industrial Land | 3,549,812 | 1,308,357 | 1,162,270 | 1,835,800 | 2,122,070 |
| BRRAG | 6,579,360 | 6,766,590 | 6,969,588 | 7,135,031 | 7,349,082 |
| Development Charges | 4,773,205 | 3,524,562 | 4,079,405 | 2,230,138 | 837,994 |
| Storm Sewers Special Area | 421,838 | 438,712 | 456,260 | 474,511 | 493,491 |
| Development Charges - Water and Wastewater | 162,456 | 199,025 | 268,949 | 3,728,819 | 4,124,524 |
| Other Sub-Total | 15,923,661 | 12,810,249 | 13,828,233 | 16,567,848 | 16,370,652 |
| Total Municipal Reserve Funds | 90,440,331 | 83,909,201 | 87,052,662 | 85,953,666 | 81,656,066 |
| Municipal Utility Reserve Funds | | | | | |
| Gas | 1,262,335 | 889,710 | 1,274,146 | 1,688,345 | 1,497,181 |
| Gas Appliance | 331,773 | 261,710 | 219,207 | 195,945 | 202,651 |
| Wastewater | 15,632,986 | 14,352,116 | 17,499,639 | 18,109,586 | 6,318,519 |
| Water | 34,751,523 | 29,095,871 | 18,493,418 | 20,005,680 | 52,067,646 |
| Total Municipal Utility Reserve Funds | 51,978,616 | 44,599,407 | 37,486,410 | 39,999,557 | 60,085,997 |
| Total Capital Related Reserve Funds | 142,418,947 | 128,508,608 | 124,539,072 | 125,953,223 | 141,742,063 |

**City of Kingston
Municipal Reserve Fund Balances
& Year End Projections 2024 - 2038**

| Municipal Reserve Funds | 2029 | 2030 | 2031 | 2032 | 2033 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Capital | | | | | |
| Municipal Capital | 8,733,597 | 8,383,889 | 7,917,162 | 11,743,393 | 14,202,854 |
| Fire Capital | 5,835,587 | 5,184,110 | 4,523,063 | 2,820,370 | 3,096,920 |
| Parking Capital | 9,704,629 | 9,420,826 | 8,343,106 | 8,993,017 | 8,641,332 |
| Environment | 1,410,894 | 1,984,446 | 2,471,801 | 3,334,336 | 4,269,069 |
| Capital Sub-Total | 25,684,708 | 24,973,271 | 23,255,132 | 26,891,116 | 30,210,176 |
| Repair & Replacement | | | | | |
| Facility Repair | 6,741,249 | 2,654,254 | 1,543,249 | 2,392,990 | 1,923,248 |
| Rideaucrest Capital | 783,140 | 1,318,020 | 1,948,107 | 2,072,696 | 2,270,772 |
| Arenas and Other Recreational Facilities | 466,352 | 302,507 | 234,744 | 326,958 | 190,827 |
| Marinas | 2,176,115 | 2,565,473 | 2,975,619 | 3,407,358 | 3,546,874 |
| Grand Theatre Facility | 563,369 | 597,359 | 808,007 | 1,535,797 | 2,288,810 |
| Library Capital | 1,017,378 | 203,773 | 273,528 | 293,773 | 584,957 |
| Technology Equipment | 2,476,727 | 3,365,917 | 4,309,500 | 3,072,643 | 1,744,005 |
| Police Equipment | 159,294 | 225,858 | 289,192 | 280,581 | 364,272 |
| Municipal Equipment | 3,212,241 | 1,552,511 | 1,415,604 | 1,638,921 | 2,274,875 |
| Utility Equipment | 7,238,168 | 7,502,667 | 7,235,371 | 5,449,064 | 4,910,942 |
| Transit Equipment and Facilities | 3,969,916 | 1,376,201 | 377,667 | 1,242,995 | 1,091,539 |
| KAS Equipment | 52,556 | 26,187 | 78,560 | 207,229 | 212,816 |
| Solid Waste & Recycling Equipment | 5,302,521 | 5,251,776 | 5,107,233 | 5,120,054 | 5,447,495 |
| Entertainment Centre | 139,791 | 100,411 | 172,913 | 166,644 | 243,547 |
| Repair & Replacement Sub-Total | 34,298,817 | 27,042,915 | 26,769,295 | 27,207,706 | 27,094,978 |
| Other | | | | | |
| Cash in lieu of Parkland | 560,598 | 678,915 | 800,783 | 926,306 | 1,055,596 |
| Natural Land and Parkland Acquisition | 1,171,235 | 1,349,908 | 1,533,941 | 1,723,496 | 1,918,736 |
| Industrial Land | 1,391,552 | 2,961,334 | 3,141,021 | 3,176,505 | 2,805,389 |
| BRRAG | 7,435,599 | 7,614,007 | 7,513,310 | 7,738,710 | 7,960,721 |
| Development Charges | 394,029 | 1,221,227 | 1,510,424 | 5,881,637 | 11,745,415 |
| Storm Sewers Special Area | 513,231 | 533,760 | 555,110 | 577,315 | 600,407 |
| Development Charges - Water and Wastewater | 5,439,525 | 3,343,944 | 1,060,338 | 749,137 | 326,529 |
| Other Sub-Total | 16,905,768 | 17,703,095 | 16,114,928 | 20,773,106 | 26,412,793 |
| Total Municipal Reserve Funds | 76,889,292 | 69,719,281 | 66,139,354 | 74,871,928 | 83,717,947 |
| Municipal Utility Reserve Funds | | | | | |
| Gas | 1,577,504 | 1,617,853 | 1,406,072 | 1,295,217 | 1,344,754 |
| Gas Appliance | 209,371 | 216,103 | 212,352 | 208,082 | 203,267 |
| Wastewater | 5,580,969 | 7,877,332 | 7,585,974 | 12,009,013 | 19,868,734 |
| Water | 56,572,868 | 61,971,255 | 65,659,984 | 72,218,230 | 37,072,215 |
| Total Municipal Utility Reserve Funds | 63,940,713 | 71,682,543 | 74,864,382 | 85,730,543 | 58,488,970 |
| Total Capital Related Reserve Funds | 140,830,005 | 141,401,823 | 141,003,736 | 160,602,471 | 142,206,917 |

**City of Kingston
Municipal Reserve Fund Balances
& Year End Projections 2024 - 2038**

| Municipal Reserve Funds | 2034 | 2035 | 2036 | 2037 | 2038 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Capital | | | | | |
| Municipal Capital | 10,914,332 | 11,294,110 | 10,299,516 | 10,327,002 | 10,792,316 |
| Fire Capital | 5,341,225 | 6,183,731 | 10,632,672 | 8,515,190 | 9,242,762 |
| Parking Capital | 7,920,373 | 3,776,302 | 3,934,844 | 3,627,674 | 3,793,391 |
| Environment | 5,303,959 | 6,337,172 | 7,499,659 | 8,618,117 | 9,894,677 |
| Capital Sub-Total | 29,479,890 | 27,591,315 | 32,366,691 | 31,087,983 | 33,723,145 |
| Repair & Replacement | | | | | |
| Facility Repair | 3,280,352 | 3,236,468 | 578,676 | 216,227 | 269,935 |
| Rideaucrest Capital | 2,443,418 | 3,199,258 | 4,070,653 | 4,988,753 | 5,970,110 |
| Arenas and Other Recreational Facilities | 578,485 | 295,617 | 426,363 | 263,524 | 2,627,215 |
| Marinas | 4,034,500 | 4,546,613 | 5,084,144 | 5,648,057 | 6,239,348 |
| Grand Theatre Facility | 3,083,094 | 3,473,358 | 4,290,002 | 5,124,663 | 5,988,105 |
| Library Capital | 581,922 | 262,918 | 373,188 | 962,687 | 1,680,570 |
| Technology Equipment | 639,738 | 774,607 | 759,599 | 1,265,390 | 761,938 |
| Police Equipment | 308,542 | 679,133 | 1,079,318 | 1,831,297 | 2,384,683 |
| Municipal Equipment | 1,854,492 | 1,473,055 | 2,824,966 | 2,284,065 | 4,296,234 |
| Utility Equipment | 3,301,175 | 3,787,749 | 3,022,513 | 3,764,293 | 3,930,384 |
| Transit Equipment and Facilities | 2,510,616 | 3,000,139 | 3,608,599 | 2,662,502 | 2,052,800 |
| KAS Equipment | 330,821 | 478,719 | 397,157 | 531,122 | 697,833 |
| Solid Waste & Recycling Equipment | 5,794,733 | 6,162,629 | 6,501,320 | 6,926,651 | 7,389,904 |
| Entertainment Centre | 262,134 | 676,396 | 2,307,753 | 3,509,562 | 4,687,170 |
| Repair & Replacement Sub-Total | 29,004,022 | 32,046,661 | 35,324,253 | 39,978,792 | 48,976,227 |
| Other | | | | | |
| Cash in lieu of Parkland | 1,188,763 | 1,325,926 | 1,467,204 | 1,612,720 | 1,762,602 |
| Natural Land and Parkland Acquisition | 2,119,835 | 2,326,966 | 2,540,311 | 2,760,056 | 2,986,394 |
| Industrial Land | 3,149,915 | 4,539,983 | 6,440,565 | 8,403,582 | 10,431,016 |
| BRRAG | 8,199,543 | 8,445,529 | 8,698,895 | 8,839,217 | 8,368,427 |
| Development Charges | 15,243,199 | 16,303,981 | 16,619,208 | 22,785,610 | 28,903,513 |
| Storm Sewers Special Area | 624,424 | 649,401 | 675,377 | 702,392 | 730,487 |
| Development Charges - Water and Wastewater | 978,858 | 1,133,233 | 1,489,016 | 2,036,855 | 2,536,057 |
| Other Sub-Total | 31,504,536 | 34,725,018 | 37,930,575 | 47,140,432 | 55,718,496 |
| Total Municipal Reserve Funds | 89,988,447 | 94,362,994 | 105,621,520 | 118,207,207 | 138,417,869 |
| Municipal Utility Reserve Funds | | | | | |
| Gas | 1,719,880 | 1,952,385 | 2,144,720 | 2,366,968 | 2,210,592 |
| Gas Appliance | 197,884 | 180,607 | 162,145 | 142,448 | 131,705 |
| Wastewater | 29,273,880 | 39,630,963 | 51,518,280 | 60,289,499 | 71,271,509 |
| Water | 35,871,464 | 40,846,359 | 48,712,593 | 36,844,886 | 47,927,527 |
| Total Municipal Utility Reserve Funds | 67,063,108 | 82,610,315 | 102,537,739 | 99,643,801 | 121,541,334 |
| Total Capital Related Reserve Funds | 157,051,555 | 176,973,309 | 208,159,258 | 217,851,008 | 259,959,202 |

**City of Kingston
Municipal Reserve Fund Continuity**

Schedules 2024 - 2038

| Capital Reserve Funds | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Opening Balance - January 1 | 189,323,620 | 142,418,947 | 128,508,608 | 124,539,072 | 125,953,223 | 141,742,063 | 140,830,005 | 141,401,824 |
| Contributions: | | | | | | | | |
| General Fund - net taxation | 57,339,426 | 61,099,699 | 65,041,819 | 69,173,193 | 73,352,413 | 77,750,865 | 82,310,571 | 87,036,588 |
| General Fund - other including utilities | 82,534,425 | 79,687,913 | 81,934,398 | 79,028,086 | 83,656,270 | 88,744,118 | 92,528,144 | 94,053,784 |
| Notes Receivable - Interest | 1,031,906 | 1,031,906 | 1,031,906 | 1,031,906 | 1,031,906 | 1,031,906 | 1,031,906 | 1,031,906 |
| Kingston Hydro - Dividends | 1,400,000 | 1,400,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Federal Gas Tax Grants | 8,330,689 | 8,330,689 | 8,330,689 | 8,330,689 | 8,430,689 | 8,530,689 | 8,630,689 | 8,730,689 |
| Transfer between Reserve Funds | 11,813,366 | 13,539,729 | 15,464,581 | 15,505,494 | 14,356,233 | 13,807,986 | 13,910,774 | 17,461,173 |
| Levies collected | 14,573,801 | 14,889,355 | 14,930,255 | 18,909,920 | 19,839,918 | 20,093,695 | 19,840,816 | 19,358,473 |
| Contributions from Gas and Appliance Rental Operations | 2,981,678 | 3,020,778 | 3,040,260 | 3,073,735 | 3,093,877 | 3,134,421 | 3,155,376 | 3,189,860 |
| Contributions Sub-Total | 180,005,290 | 183,000,069 | 191,273,908 | 196,553,024 | 205,261,305 | 214,593,679 | 222,908,275 | 232,362,474 |
| Interest | 5,183,575 | 4,363,884 | 4,142,299 | 4,120,008 | 4,371,620 | 4,585,587 | 4,629,154 | 4,635,535 |
| Drawdowns: | | | | | | | | |
| Capital Expenditures | 154,129,319 | 158,252,998 | 143,604,000 | 151,378,124 | 137,267,346 | 139,899,613 | 144,794,409 | 161,498,534 |
| Cash Flow | 20,495,991 | (10,594,354) | (4,889,435) | (7,908,497) | 944,941 | 22,327,624 | 22,116,827 | 12,713,217 |
| Principal and Interest - Issued/Approved/Planned Debt | 39,338,681 | 38,560,962 | 38,649,522 | 39,338,256 | 40,274,325 | 43,004,321 | 45,038,028 | 44,582,309 |
| Short Term Interest | 241,763 | 305,340 | 310,383 | 325,815 | 341,808 | 351,817 | 364,275 | 364,275 |
| Transfers to Operating Budget | 1,027,674 | 1,044,596 | 1,063,020 | 1,023,403 | 1,043,871 | 1,064,749 | 1,086,044 | 1,107,765 |
| Transfers to other capital reserve funds | 16,860,113 | 13,704,754 | 20,648,250 | 15,101,783 | 13,971,790 | 13,443,198 | 13,566,033 | 17,129,990 |
| Drawdowns Sub-Total | 232,093,541 | 201,274,294 | 199,385,741 | 199,258,884 | 193,844,082 | 220,091,322 | 226,965,616 | 237,396,091 |
| Closing Balance - December 31 | 142,418,947 | 128,508,608 | 124,539,072 | 125,953,223 | 141,742,063 | 140,830,005 | 141,401,824 | 141,003,737 |

**City of Kingston
Municipal Reserve Fund Continuity**

Schedules 2024 - 2038

| Capital Reserve Funds | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Opening Balance - January 1 | 141,003,737 | 160,602,471 | 142,206,918 | 157,051,555 | 176,973,309 | 208,159,258 | 217,851,008 |
| Contributions: | | | | | | | |
| General Fund - net taxation | 91,934,120 | 96,870,118 | 101,985,729 | 107,203,652 | 112,525,932 | 118,037,574 | 120,259,919 |
| General Fund - other including utilities | 98,091,323 | 101,387,188 | 104,546,365 | 108,563,052 | 113,671,544 | 117,667,305 | 121,644,824 |
| Notes Receivable - Interest | 1,031,906 | 1,031,906 | 1,031,906 | 1,031,906 | 1,031,906 | 1,031,907 | 1,031,907 |
| Kingston Hydro - Dividends | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Federal Gas Tax Grants | 8,830,689 | 8,930,689 | 9,030,689 | 9,130,689 | 9,230,689 | 9,330,689 | 9,430,689 |
| Transfer between Reserve Funds | 17,516,025 | 17,571,975 | 19,129,043 | 20,183,542 | 20,242,841 | 20,803,331 | 20,692,882 |
| Levies collected | 21,898,738 | 22,355,986 | 21,851,907 | 21,307,101 | 21,586,568 | 21,873,286 | 22,167,451 |
| Contributions from Gas and Appliance Rental Operations | 3,211,524 | 3,253,621 | 3,276,160 | 3,311,728 | 3,335,030 | 3,378,797 | 3,431,600 |
| Contributions Sub-Total | 244,014,326 | 252,901,482 | 262,351,798 | 272,231,670 | 283,124,510 | 293,622,890 | 300,159,272 |
| Interest | 4,937,651 | 4,965,993 | 4,938,450 | 5,480,650 | 6,257,409 | 6,875,862 | 7,655,877 |
| Drawdowns: | | | | | | | |
| Capital Expenditures | 168,512,919 | 210,962,204 | 173,504,581 | 189,456,859 | 196,814,572 | 231,356,238 | 196,869,299 |
| Cash Flow | (1,867,006) | 1,656,925 | 15,226,601 | 2,887,189 | (3,849,762) | (5,428,475) | 5,212,767 |
| Principal and Interest - Issued/Approved/Planned Debt | 44,007,572 | 43,644,463 | 43,313,310 | 43,952,830 | 43,631,911 | 42,675,596 | 41,304,465 |
| Short Term Interest | 364,275 | 364,275 | 364,275 | 364,275 | 364,275 | 360,994 | 360,994 |
| Transfers to Operating Budget | 1,129,920 | 1,152,518 | 1,175,569 | 1,199,080 | 1,223,062 | 1,247,523 | 1,272,473 |
| Transfers to other capital reserve funds | 17,205,562 | 18,482,645 | 18,861,269 | 19,930,334 | 20,011,913 | 20,595,123 | 20,686,957 |
| Drawdowns Sub-Total | 229,353,241 | 276,263,031 | 252,445,605 | 257,790,567 | 258,195,970 | 290,806,998 | 265,706,955 |
| Closing Balance - December 31 | 160,602,471 | 142,206,918 | 157,051,555 | 176,973,309 | 208,159,258 | 217,851,008 | 259,959,202 |

Taxation and Fiscal Services

2024 Operating & Capital Budget Summary

This section of the budget documentation includes detail on corporate revenues and expenses that are not attributable to any one service area. These include property tax revenues, adjustments and allowances and other fiscal revenues and expenses.

Property Tax Revenues

The recommended 2024 operating budget reflects a net tax requirement of \$272M, or a 4.2% increase over 2022 net taxation revenues. Projected assessment growth of 0.8% contributes \$2.1M, supplementary taxes contribute \$2.7M, and the Green Standard Community Improvement Plan levy (from 2023) contributes \$400K. The remaining \$267M represents a tax rate increase of 2.5% plus 1% for capital purposes.

| Net Tax Requirements | 2023 Budget (\$M) | 2024 Budget (\$M) | Increase over 2023 Taxation Revenue (%) |
|------------------------|----------------------|----------------------|---|
| Taxation Revenue | 258.1 | 267.1 | 3.5% |
| Assessment Growth | - | 2.1 | 0.8% |
| Supplementary Taxation | 3.0 | 2.7 | (0.1%) |
| Green CIP Levy (2023) | 0.4 | 0.4 | 0.0% |
| Total | \$ 261.5 | \$ 272.3 | 4.2% |

Property Tax Revenues – Payments in Lieu of Taxation

A separate component of taxation revenues comes from properties owned by other levels of government in the form of payments in lieu of taxation (PIL). Total PILs are projected at \$18.1M for 2024, a large proportion of which (\$10.9M) relates to PILs for the federal properties in Kingston. Post-secondary student population and hospital beds PIL funding of \$2.6M is also included in this category at a rate of \$75 per head and bed, which has been unchanged since 1987, as well as Utilities Kingston PILs of \$1.9M. Total PIL revenues are projected to increase by \$1.1M due to the increase in the municipal tax rate as well as new construction on Federal properties and increases in university and college enrollment.

Federal PIL revenues continue to be impacted by the reduction in provincial business education tax (BET) rates that was implemented in 2021. The province announced in their 2020 budget, that business education tax rates would be reduced for 2021 to 0.88% for all municipalities, to bring consistency to the wide range of BET rates across the province, and to support businesses in their pandemic recovery efforts. Because the City is allowed to retain education taxes paid by PIL properties, the reduction in the BET rate meant a reduction in the education tax component of our PILT revenues of approximately \$1.2M (related primarily to CFB, RMC and the penitentiaries). PIL revenues continue to be budgeted at these reduced amounts for 2024.

In response to lobbying efforts, late in 2023, the province agreed to cover the unintended shortfall in PILT revenues for the 2021, 2022 and 2023 fiscal years for those municipalities impacted by the reduced BET rates. The City received a PILT Mitigation Payment of \$3.6M in recognition of the revenue implications of the federal decision to not make PILTs at the provincially regulated education tax rate for the 2021, 2022 and 2023 municipal fiscal years. This was clearly communicated as a one-time payment, and it is not expected that the province will flow further funds to offset these reduced PILT revenues.

Property Tax Revenues – Adjustments and Allowances

This category also includes tax assistance programs and write offs (\$1.6M), transfers to development charges reserve fund to repay deferred exemptions (\$0.6M), Brownfield CIP reimbursements (\$1.9M) and penalty and interest revenue on outstanding taxes receivable (\$1.6M).

Except where noted, future years' projections in this category are consistent with 2023 budgets, incorporating annual adjustments for inflation where applicable. The brownfield incentive and tax cancellation program has been successful in generating new, ongoing property tax revenues once exemptions and brownfield rebates are paid from the incremental assessment. Estimated costs for these programs are increasing in future years' projections based on projected activity in the programs and the assumptions used with respect to timing and future assessment values of qualifying properties.

Fiscal Services

The total Fiscal Services budget is approximately \$200K lower than 2023 budget estimates. This budget includes an additional \$3.4M relating to the 1% annual levy increase for capital infrastructure purposes. In 2024, a total of \$53.6M will be raised through this tax levy for capital infrastructure replacement and renewal purposes.

Offsetting the capital levy increase is additional investment income on corporate funds of \$1.2M, reflecting market activity and interest rate increases, as well as \$1.5M of the PILT Mitigation

Payment noted above. The remaining PILT Mitigation Payment of \$2.1M is being transferred to the Municipal Capital Reserve Fund for capital use.

A salary gapping provision of \$500K has been incorporated into the 2024 operating budget within Fiscal Services to reflect expected savings resulting from unplanned staff turnover resulting from ongoing labour market conditions and recruitment challenges.

Fiscal Services also includes an annual budget of \$1.7M which is paid to Municipal Property Assessment Corporation for property assessment services.

This budget category includes other corporate related revenues and costs including a contingency allocation, administrative cost recoveries for corporate support, costs related to retiree benefits, and WSIB administrative costs.

Federal gas tax funds of \$8.3M are budgeted as revenue in Fiscal Services before being transferred out to the capital reserve funds to fund local roads and transportation infrastructure. In 2024, funding expected from the Building Faster Fund (\$3,2M) is also flowing through Fiscal Services before being transferred to the Municipal Capital Reserve Fund to be used toward housing-enabling infrastructure and other related costs that support community growth.

Fiscal Services also acts as a flow through for municipal accommodation tax revenues, a portion of which is transferred, as per agreement, to Kingston Accommodation Partners and Tourism Kingston with the remainder transferred to the Development Reserve Fund for future tourism initiatives.

Taxation & Fiscal Services
2024 - 2027 Multi Year Operating Budget

| By Department | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------|-----------------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| Taxation | (276,280,552) | (276,280,552) | (287,955,683) | (11,675,131) | (300,014,395) | (312,163,710) | (323,349,580) |
| Fiscal Services | 49,324,272 | 50,824,272 | 50,621,185 | (203,087) | 57,640,649 | 62,147,017 | 66,285,264 |
| Net Taxation | (226,956,281) | (225,456,280) | (237,334,498) | (11,878,218) | (242,373,746) | (250,016,693) | (257,064,316) |
| Revenues | | | | | | | |
| Taxation Revenue | (261,513,938) | (261,513,938) | (272,326,635) | (10,812,696) | (285,492,869) | (298,848,308) | (310,438,885) |
| PIL Revenue | (16,970,684) | (16,970,684) | (18,115,854) | (1,145,170) | (18,225,042) | (18,336,088) | (18,449,025) |
| Provincial Subsidies | - | - | (6,746,942) | (6,746,942) | (3,200,000) | (3,200,000) | - |
| Federal Subsidies | (8,193,960) | (8,193,960) | (8,330,689) | (136,729) | (8,330,689) | (8,330,689) | (8,330,689) |
| Fees, Charges & Other Revenue | (8,720,520) | (7,220,520) | (8,984,255) | (1,763,735) | (7,963,658) | (7,464,071) | (7,264,499) |
| Transfer from Reserves & Reserve Funds | (320,000) | (320,000) | (20,000) | 300,000 | - | - | - |
| Total Revenue | (295,719,102) | (294,219,102) | (314,524,374) | (20,305,272) | (323,212,258) | (336,179,156) | (344,483,097) |
| Expenditures | | | | | | | |
| Salaries, Wages & Benefits | 2,400,000 | 2,400,000 | 1,900,000 | (500,000) | 2,150,000 | 2,400,000 | 2,400,000 |
| Materials, Supplies & Fees | 2,069,662 | 2,069,662 | 2,042,771 | (26,891) | 2,726,228 | 2,760,353 | 2,795,160 |
| Grants & Transfers to Others | 2,100,000 | 2,100,000 | 2,100,000 | - | 2,100,000 | 2,100,000 | 2,100,000 |
| Transfers to Reserves & Reserve Funds | 60,796,033 | 60,796,033 | 69,755,270 | 8,959,237 | 71,756,709 | 75,783,498 | 76,636,035 |
| Tax Adjustments & Allowances | 3,060,681 | 3,060,681 | 3,168,210 | 107,529 | 3,925,320 | 4,982,903 | 5,400,974 |
| Debenture Principal & Interest | 721,221 | 721,221 | - | (721,221) | - | - | - |
| Internal Allocations | (2,384,775) | (2,384,775) | (1,776,376) | 608,399 | (1,819,745) | (1,864,291) | (1,913,388) |
| Total Expenditures | 68,762,822 | 68,762,823 | 77,189,876 | 8,427,054 | 80,838,512 | 86,162,463 | 87,418,781 |
| Net | (226,956,281) | (225,456,280) | (237,334,498) | (11,878,218) | (242,373,746) | (250,016,693) | (257,064,316) |

Taxation
2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|---------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Taxation Revenue | (261,513,938) | (272,326,635) | (10,812,696) | (285,492,869) | (298,848,308) | (310,438,885) |
| PIL Revenue | (16,970,684) | (18,115,854) | (1,145,170) | (18,225,042) | (18,336,088) | (18,449,025) |
| Fees, Charges & Other Revenue | (1,661,611) | (1,661,405) | 206 | (1,661,804) | (1,662,217) | (1,662,645) |
| Total Revenue | (280,146,233) | (292,103,893) | (11,957,660) | (305,379,715) | (318,846,613) | (330,550,554) |
| Expenditures | | | | | | |
| Tax Adjustments & Allowances | 3,060,681 | 3,168,210 | 107,529 | 3,925,320 | 4,982,903 | 5,400,974 |
| Transfers to Reserves & Reserve Funds | 805,000 | 980,000 | 175,000 | 1,440,000 | 1,700,000 | 1,800,000 |
| Total Expenditures | 3,865,681 | 4,148,210 | 282,529 | 5,365,320 | 6,682,903 | 7,200,974 |
| Net | (276,280,552) | (287,955,683) | (11,675,131) | (300,014,395) | (312,163,710) | (323,349,580) |
| By Program | | | | | | |
| Taxation | (261,525,550) | (272,338,039) | (10,812,490) | (285,504,673) | (298,860,525) | (310,451,529) |
| PIL | (16,970,684) | (18,115,854) | (1,145,170) | (18,225,042) | (18,336,088) | (18,449,025) |
| Tax Write-offs | 1,000,000 | 1,000,000 | - | 1,500,000 | 1,500,000 | 1,500,000 |
| Tax Assistance Programs | 760,319 | 565,036 | (195,283) | 579,234 | 593,805 | 608,757 |
| Exemptions - DC/Impost Allocation | 500,000 | 600,000 | 100,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Brownfield, CIP Allocations | 1,525,000 | 1,900,000 | 375,000 | 2,200,000 | 3,500,000 | 4,000,000 |
| Penalties & Interest on Taxes | (1,569,638) | (1,566,825) | 2,813 | (1,563,914) | (1,560,901) | (1,557,783) |
| Net Taxation | (276,280,552) | (287,955,683) | (11,675,131) | (300,014,395) | (312,163,710) | (323,349,580) |

Fiscal Services
2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (5,558,909) | (7,322,850) | (1,763,941) | (6,301,854) | (5,801,854) | (5,601,854) |
| Provincial Subsidies | - | (6,746,942) | (6,746,942) | (3,200,000) | (3,200,000) | - |
| Federal Subsidies | (8,193,960) | (8,330,689) | (136,729) | (8,330,689) | (8,330,689) | (8,330,689) |
| Transfer From Reserves & Reserve Funds | (320,000) | (20,000) | 300,000 | - | - | - |
| Total Revenue | (14,072,869) | (22,420,481) | (8,347,612) | (17,832,543) | (17,332,543) | (13,932,543) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 2,400,000 | 1,900,000 | (500,000) | 2,150,000 | 2,400,000 | 2,400,000 |
| Materials, Supplies & Fees | 2,069,662 | 2,042,771 | (26,891) | 2,726,228 | 2,760,353 | 2,795,160 |
| Grants & Transfers to Others | 2,100,000 | 2,100,000 | - | 2,100,000 | 2,100,000 | 2,100,000 |
| Transfers to Reserves & Reserve Funds | 59,991,033 | 68,775,270 | 8,784,237 | 70,316,709 | 74,083,498 | 74,836,035 |
| Debenture Principal & Interest | 721,221 | - | (721,221) | - | - | - |
| Equipment Charges & Internal Allocations | (2,384,775) | (1,776,376) | 608,399 | (1,819,745) | (1,864,291) | (1,913,388) |
| Total Expenditures | 64,897,141 | 73,041,666 | 8,144,525 | 75,473,192 | 79,479,560 | 80,217,807 |
| Net | 50,824,272 | 50,621,185 | (203,087) | 57,640,649 | 62,147,017 | 66,285,264 |
| By Program | | | | | | |
| Fiscal Services | 50,824,272 | 50,621,185 | (203,087) | 57,640,649 | 62,147,017 | 66,285,264 |
| Net Taxation | 50,824,272 | 50,621,185 | (203,087) | 57,640,649 | 62,147,017 | 66,285,264 |

**Infrastructure, Transportation & Emergency Services
2024 - 2027 Multi Year Operating Budget**

| By Department | 2023 | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|---------------------|----------------------|----------------------|--------------------|---------------------|---------------------|---------------------|
| | Projected Actuals | | | | | | |
| Public Works | 25,677,992 | 25,677,992 | 26,848,255 | 1,170,263 | 28,120,830 | 29,125,002 | 29,988,334 |
| Transportation Services | 2,307,721 | 2,707,721 | 2,977,346 | 269,625 | 3,086,183 | 3,231,440 | 3,268,806 |
| Transit | 18,310,264 | 18,310,264 | 18,728,494 | 418,230 | 19,635,528 | 20,936,340 | 22,161,483 |
| Engineering | 606,479 | 606,479 | 641,555 | 35,076 | 691,505 | 709,931 | 728,485 |
| Major Projects Office | - | - | - | - | - | - | - |
| Solid Waste | 10,232,780 | 9,282,780 | 9,823,547 | 540,767 | 10,120,150 | 9,777,346 | 10,038,429 |
| Fire & Rescue | 27,710,797 | 27,310,797 | 29,706,780 | 2,395,983 | 30,974,140 | 31,714,305 | 32,473,382 |
| Commissioner's Office | 362,742 | 362,742 | 376,657 | 13,915 | 393,572 | 405,280 | 417,336 |
| Net Taxation | 85,208,776 | 84,258,776 | 89,102,634 | 4,843,858 | 93,021,909 | 95,899,645 | 99,076,256 |
| Revenues | | | | | | | |
| Fees, Charges & Other Revenue | (14,170,179) | (14,020,179) | (15,660,737) | (1,640,558) | (16,371,149) | (14,675,936) | (15,047,879) |
| Provincial Subsidies | (5,336,889) | (7,336,889) | (7,494,429) | (157,540) | (7,441,271) | (4,202,353) | (3,352,353) |
| Recoveries - Other Municipalities | (941,136) | (941,136) | (1,033,154) | (92,018) | (972,594) | (737,874) | (751,979) |
| Transfer From Reserves & Reserve Funds | (1,718,286) | (1,718,286) | (1,201,379) | 516,907 | (920,926) | (730,742) | (732,528) |
| Total Revenue | (22,166,490) | (24,016,490) | (25,389,698) | (1,373,209) | (25,705,939) | (20,346,905) | (19,884,739) |
| Expenditures | | | | | | | |
| Salaries, Wages & Benefits | 61,997,471 | 62,747,471 | 66,613,693 | 3,866,222 | 69,099,739 | 70,075,873 | 71,794,636 |
| Materials, Supplies & Fees | 6,304,160 | 6,304,160 | 6,588,495 | 284,335 | 6,853,394 | 6,476,264 | 6,619,638 |
| Contracted Services | 12,351,257 | 12,001,257 | 12,592,679 | 591,422 | 12,943,335 | 9,149,685 | 9,331,391 |
| Transfers to Reserves & Reserve Funds | 4,800,941 | 4,800,941 | 4,942,773 | 141,832 | 5,084,969 | 5,249,938 | 5,400,376 |
| Debenture Principal & Interest | 57,217 | 57,217 | 56,143 | (1,074) | 54,987 | 11,916 | 11,916 |
| Equipment Charges & Internal Allocations | 21,864,219 | 22,364,219 | 23,698,549 | 1,334,330 | 24,691,424 | 25,282,874 | 25,803,038 |
| Total Expenditures | 107,375,266 | 108,275,266 | 114,492,332 | 6,217,066 | 118,727,848 | 116,246,550 | 118,960,995 |
| Net | 85,208,776 | 84,258,776 | 89,102,634 | 4,843,858 | 93,021,909 | 95,899,645 | 99,076,256 |

Infrastructure, Transportation and Emergency Services

2024 Operating & Capital Budget Summary

The Infrastructure, Transportation and Emergency Services (ITES) group is composed of a number of departments that work together to provide many of the visible front-line public services in the community.

- Public Works & Solid Waste
- Transportation & Transit
- Engineering & Major Projects Office (MPO)
- Kingston Fire & Rescue

Services provided include transit, waste management, traffic, roads, fire and rescue, parks and sports field maintenance, and forestry. The team is also responsible for transportation planning and policy, parks and open space planning, and infrastructure development and management. Infrastructure management includes roads, bridges, stormwater systems, trails and pathways, and any work that occurs within the municipal road allowance.

Budget related data:

The recommended 2024 operating budget for Infrastructure, Transportation and Emergency Services is \$89.1M. This represents an increase of \$4.9M (5.8%) over the 2023 approved operating budget. The ITES capital budget for 2024 is \$64.9M.

1. Public Works & Solid Waste

Service Overview

This department comprises two divisions – Public Works and Solid Waste. Public Works provides the daily, year-round maintenance and repair services required to maintain the City’s surface infrastructure, which includes roads, sidewalks and walkways, parks, sport fields, trails, and greenspaces. The department plays a pivotal role in enhancing the look and feel of outdoor public spaces including in the right-of-way and works closely with other entities such as Tourism Kingston, the Downtown Business Improvement Area, other organizations and neighbourhood groups.

Many maintenance activities are seasonal and/or tied to weather events. Winter operations ensure safe and efficient transportation networks and outdoor recreational opportunities, while spring, summer, and fall operations focus on the repair, maintenance, improvements and beautification of those infrastructure assets, including parks and sports fields. Service requests from citizens and members of the public are addressed throughout the year, with

Public Works averaging about 175 service requests per week. These inquiries consume much in the way of staff resources as they typically require at least one field visit to investigate and understand the issue and a second visit to resolve leading to response and maintenance delays.

The Solid Waste division provides citizens with environmentally responsible, efficient, and effective waste practices. The department collects waste from approximately 50,000 households per week and manages over 88 million pounds of waste per year, of which over 52 million pounds is diverted from landfill. Solid Waste manages and operates the Kingston Area Recycling Centre (KARC), which includes recycling, hazardous waste and yard waste depots.

The Kingston Area Recycling Centre (KARC) serves approximately 200 customers per day between the scale service and customer service counter.

Public Works and Solid Waste services include the following:

- Inspections – legislated daily road inspections, trip hazard and annual sidewalk inspections, general park inspections, monthly play structure inspections, daily splash pad inspections.
- Road work – potholes, localized road repairs, general surface improvements, gravel road grading and repairs, minor capital paving work, shoulder grading, guiderail repairs, culvert replacements/flushing.
- Sidewalk repairs – trip hazard removals (grinding), sidewalk panel replacements, curb repairs, utility cut repairs.
- Road sweeping – winter sand sweeping (spring), cycle lanes, pathways, bridge expansion joint flushing, boulevard flushing, curb gutter outlets, fall leaf sweeping.
- Other right-of-way and public space work – roadside and boulevard mowing, illegal dumping cleanup, ditch cleanout, beaver dam management, encampment cleanups
- Downtown maintenance – daily sweeping, scheduled pressure washing, garbage.
- Park maintenance – grass cutting/trimming, washrooms, garbage, outdoor rinks, tilling play surfaces, splash pad repairs, play structure repairs, sport field maintenance (soccer fields, ball diamonds, basketball/tennis courts) including grass cutting/trimming, turf care (overseeding, aeration, fertilizing), irrigation, netting, bleachers, fencing.
- Winter maintenance – roads (plowing/sanding/salting), anti-icing (prior to winter storms), cycle lane snow removal, road snow removal, parking lots, road patrol. Sidewalks (plowing/sanding/salting), pathways, walkways, bus stops, trails, sidewalk patrol.

- Forestry – tree trimming, tree removal, tree inspection, tree planting and maintenance, stumping, growth of the urban tree canopy.
- Horticulture – enhance city’s attractiveness and beauty through flowers and shrubs, greenhouse operations (seed to plant management), flower bed design, planting, watering, weeding, vegetation management of noxious weeds and invasive plants.
- Signs and pavement markings – legislated annual sign inspection, buffered cycle lane bollards, pavement marking, signage – installation, repairs/replacements, graffiti removal.
- Stormwater – catch basin cleanout, CCTV inspection, flushing, catch basin and grate repairs.
- Special event support – barricades, bleachers, additional garbage cans, additional maintenance staff, sweeping.
- Urgent response support – support Police and Fire with emergency road closures, sweeping, debris pick up, encampment cleanups, barricades, signs, equipment/trucks.
- Development support – review and make recommendations on maintenance aspects of designs and development for roads, sidewalks, parks.
- Sale of recyclable materials (approximately \$1M annually).
- Waste collection – curbside programs for garbage, recycling and organics.
- Educate and promote waste reduction strategies and programs.
- Manage contracts for recycling collection, recycling processing, waste disposal, hazardous waste, organics processing.
- Provide/sell recycling boxes, green bins, and bag tags.
- Manage the use of the right-of-way, assesses any proposed modifications by public and private stakeholders, and monitor for compliance.

Priority Focus & Key Initiatives

- Expand greenhouse operations to improve efficiencies and ensure floral displays for all four seasons in various areas of the City.
- Development of a plan to increase pollinator gardens within urban Kingston and outline a means for maintenance of these gardens.
- Development of a plan to pilot ‘little forests’ on public lands.
- Target 4,000 trees to be planted through the Neighbourhood tree program and the Community Trees in Trust Program to meet the target of 30% urban and rural canopy

by 2035. The Community Trees in Trust Program will encourage planting in specific areas where the tree canopy coverage is low and/or tree equity is an issue.

- Continue to expand asphalt and concrete repairs, and increase work completed for other city departments.
- Continue implementation of technology in all vehicles to allow for more formalized and precise tracking/reporting of work.
- Additional support for summer maintenance for parks, sport fields.
- Clean Neighbourhoods Program – full implementation of the program to promote litter awareness on streets and in parks and encourage litter cleanups at a neighbourhood level.
- Greening Programs – Bring plants, bushes, and trees to areas that are typically challenging to plant in and provide greening to some hardscaped areas.
- Work with DBIA, to grow, plant, and maintain floral displays for all four seasons in the downtown area.
- Monitor and inform council on transition to Full Producer Responsibility for the Hazardous or Special Waste Program (HSP) and the Blue Box program.
- Plan and implement strategies that align with Blue Box and HSP transitions.
- Plan for the transition from manual solid waste collection to automated cart-based collection.
- Implement and monitor the pilot program for textile recycling.
- Continue aligning services to meet federal and provincial waste management regulations.
- Continue to explore strategies and options to ensure that waste diversion numbers are not impacted when the blue box program transitions. Kingston's Blue Box Program will transition to full producer responsibility on July 01, 2025 at which time 100% of the costs for the program will be funded by producers and the portion traditionally funded from the tax base will no longer be required.

Capital Highlights

Capital Works-In-Progress (WIP)

- Continuation of the Neighbourhood Tree Program and Development of Community Trees in Trust Program to allow for planting of 4,000 trees on private property.
- Complete the implementation of tablets in Public Works vehicles for better work tracking in the field.

- Full implementation of software and tablets in Solid Waste vehicles for tracking and route optimization.

Capital Budget

- Contract for Pavement Markings for 2024.
- Add additional liquid de-icing storage capacity.
- Continuation of the Low Volume Road work which includes storm water improvements and paving.
- Develop and implement a formal multi-year sidewalk repair program.

2. Transportation & Transit

Service Overview

The Transportation & Transit department now includes the following divisions:

- Transportation Policy & Programs
- Transportation Systems
- Kingston Transit

This department supports the City's transportation and transit systems/operations by managing transportation planning, service planning, transportation programs, traffic operations, safety and supporting infrastructure projects.

The Transportation Policy & Programs division assesses transportation needs and develops long-range transportation plans and the associated implementation plans to meet these needs. This division is also responsible for implementing transportation policies such as traffic calming, neighbourhood transportation plans, pedestrian crossings and traffic by-laws. Plans are supported through the development and implementation of transportation programs such as the Safe Route to School Program, School Crossing Guards, and road safety initiatives such as pedestrian crossing assessments.

The Transportation Systems division defines and supports the design of new or enhanced transportation infrastructure and technology including sidewalks, pathways, crossings, intersections, traffic signals, automated enforcement, and cycling facilities. Data collection, analysis and monitoring of traffic counts, speed studies and collision statistics, with a focus on safe movement of all users throughout the city is a key function executed by this team. The division also manages the review and input into development applications for the ITES group as it relates to new or upgraded transportation and transit infrastructure.

Kingston Transit provides bus service within the urban area of Kingston and under contract to the neighbouring community of Amherstview. The service operates a backbone of high frequency express transit routes across the urban area of the city with local, neighbourhood service connecting into the express service. Transit system ridership is trending at approximately 86% compared to pre-COVID-19 ridership and is expected to be near 7M rides in 2024.

The 2024 budget is based on a return to pre-pandemic transit service levels. It is anticipated that a return to full pre-pandemic COVID-19 service levels will occur incrementally in 2024, with a goal of full service being reinstated by January 2025 as additional bus operators continue to be hired. The budget also includes funds to pilot weekday transit service to the Westbrook neighbourhood with four trips provided from Westbrook in the morning and four trips returning to Westbrook in the afternoon and evening. This service is geared towards commuters and students as an initial option that can be provided with existing fleet.

Specific services and responsibilities include:

- Transportation network and transit service planning.
- Kingston Transit operations.
- Transportation policy management including long-term plans, neighbourhood plans, and implementing policies such as traffic calming and pedestrian crossings.
- Planning for new or enhanced transportation infrastructure including sidewalks, crossings, intersections, cycling facilities, and roadways.
- Traffic signs, road safety, signal timing changes, monitoring, management, and audits.
- Transportation and transit programs including school crossing guards, high-school transit passes, school safety programs, automated speed enforcement, red light cameras, and on-street patios.
- Intake, analysis, and response to Council and resident concerns pertaining to transportation, traffic safety, and transit services. This consumes much staff time

The Transportation Services department works closely with and supports other City departments within the ITES team and with Planning, Licensing & Enforcement, Recreation, & Real Estate. Work in this department often involves extensive public consultation and communications.

Priority Focus & Key Initiatives

- Lead development of new long term transportation and transit plan for the City in conjunction with, and to support Official Plan development, by Planning Services.

- Complete transportation studies and policy work underway including Williamsville, North King's Town, Ontario Street and Market Street pedestrianization, and K&P trail crossing of John Counter Boulevard.
- Update to the household travel survey to inform the transportation and transit plan, and Official Plan.
- Plan and support of intersection and other transportation and transit upgrades to support development and expansion.
- Start-up of automated speed enforcement (ASE) options and continued operation of red-light cameras to complement existing traffic safety programs.
- Implement neighbourhood speed limits.
- Continue implementation of the annual traffic calming, pedestrian crossing, school safety, and neighbourhood safety programs.
- Develop short- and mid-term transit service options of specific areas as set out in the Strategic Plan.
- Exploration of improvements to downtown transit access including more park and ride options.

Capital Highlights

Capital Works-In-Progress (WIP)

- Annual street lighting and traffic signal capital asset maintenance.
- Installation of 4 transit stations along Bayridge Drive.
- Communications and hardware upgrades to the City's signalized intersections and transit fleet to allow centralized signal control and transit priority upgrades (ICIP funding).

Capital Budget

- Household travel survey update and other technical studies to support long term transportation plan development.
- Long term transportation and transit service plan development in conjunction with Official Plan update.
- Continuation of the annual traffic calming program in 12 neighbourhood locations.
- Neighbourhood speed limit implementation in all neighbourhoods.
- Intersection upgrades and asset maintenance.
- Transit shelter upgrades and transit technology asset maintenance.

3. Engineering Services

Service Overview

The divisions within Engineering Services include:

Stormwater Management

- Manages the stormwater system to reduce the volume and increase the quality of stormwater that enters our waterways through advanced planning, design, and development review for all municipal stormwater infrastructure. This team monitors and maintains the stormwater system in compliance with regulatory approvals, investigates municipal drainage issues and manages associated capital projects and operational reporting.

Parks and Shoreline

- Responsible for designing new parks and open spaces, rejuvenating existing parks, the implementation of the Waterfront Master Plan and shoreline maintenance and protection projects.

Construction Services

- Responsible for developing Engineering Services construction projects including Stormwater, Parks, Shoreline and Transportation road and bridge rehabilitation programs and asset maintenance.

Transportation Infrastructure

- Responsible for designing and implementing components of the Active Transportation Master plan, including but not limited to pedestrian crossings, cycling lanes, multi-use pathways, and intersection improvements.

Major Projects Office

- Responsible for designing and implementing major capital projects.

Working closely with Transportation & Transit, Engineering Services is responsible for the delivery of transportation and parks infrastructure projects, primarily through design and construction management.

Engineering Services manages a significant and costly portfolio of infrastructure, so asset management is an important responsibility of this department. Developing and maintaining asset management plans will serve to inform Council and the public on transportation infrastructure needs and lead to improved lifecycle management of the City's infrastructure assets.

Specific services include:

- Storm water management – planning, design, and approval for all new municipal stormwater infrastructure; monitoring, maintenance, record-keeping, and reporting in compliance with regulatory approvals for operation of the stormwater system, and management of capital projects.
- Construction management of transportation infrastructure projects including all ROW assets, trails and transit infrastructure, and traffic projects.
- Asset management and capital budget planning and coordination.
- Design and construction of parks, shoreline, open spaces, active transportation projects and major capital projects.

The ongoing work of Engineering Services requires extensive consultation and engagement with members of the public, Utilities Kingston, other business units, and various contractors.

Priority Focus & Key Initiatives

Key initiatives underway for 2024 from previously committed projects and work plans includes:

- Deliver the approved capital works projects including the ICIP and DMAF funded projects.
- Continue to maintain and strengthen services provided in the technical review of land development applications related to Stormwater management.
- Continue improving Asset Management (AM) practices, implement an integrated capital planning program
- Complete long term asset management plan for roads and structures
- Implement greening streets measures

Capital Highlights

Approved roads, transportation, parks, shoreline, and stormwater infrastructure projects are listed on the City's My Neighbourhood Application located here:

<https://apps.cityofkingston.ca/MyNeighbourhood/>

Capital Works-In-Progress (WIP)

- Road & Right of Way Rehabilitation and Reconstruction
 - Construction – Sandhill Road – Phase II
 - New construction – Cataraqui Woods Drive (Centennial to Andersen)

- Stormwater
 - Planning and Design – Municipal Stormwater System Improvements in the Reddendale Neighbourhood (DMAF), Queen Street Outfall
 - Construction – King Street East storm sewer (DMAF) and Highway 2, Abbey Dawn Road, St Lawrence Avenue (DMAF)
 - CCTV inspection program for municipal storm sewers and structures
- Existing Parks
 - Planning and Design – Confederation Basin Promenade, Belle Park Phase 1, Crawford Wharf Serving
 - Construction – Garrigan Park, Rodden Park, Wright Crescent Park,
- New Parks
 - Construction – Cataraqui West Community Park & Trails, Creekside Valley Park A & B, Waterside Way Parks and Trails.
- Active Transportation
 - Construction – Princess St, Bayridge Dr
- Intersections
 - Design and Construction – Montreal Street & John Counter Blvd, Gardiner Rd, Creekford Rd and Centennial Dr

Capital Budget

- Road and right-of-way reconstruction and rehabilitation work including a major sewer separation project in conjunction with Utilities Kingston on the streets of Victoria, Earl, Union, Collingwood, and Couper. Over 20 roads are expected to undergo some local rehabilitation or surface treatment to improve their conditions.
- \$3.8M of work will start on the Montreal Street bridge over the CN railway to renew this piece of infrastructure and the Bath Road bridge over Little Cataraqui Creek will also see some remediation work. Other smaller construction works will address culverts, guiderails, retaining walls, and roadside integrity and safety issues.
- On the stormwater side, there are a number of catch basin, outfall and culvert upgrade projects to address deficiencies including construction of a storm sewer outfall on lower Queen St. from Ontario St to Lake Ontario.
- Asset management work will continue as required with CCTV inspections of the storm sewer system and advancement of the roads and affiliated structures long-term asset management plan.

- 2024 will see the construction of the \$9.5M Confederation Basin Promenade. Some parks will see some improvements including pickleball and tennis courts, Small dog enclosures will be coming to three parks, and Grenadier Park will see installation of pickleball (and tennis) courts. Planning and design will commence for Crerar Park, Everitt Park, 700 Princess Street, and Frontenac Street Parkette.
- There are a number of design and construction projects involving pedestrian crossing improvements, sidewalks and on-road cycling lanes including Phase 2 (from Henderson to Woodbine) of the major Bayridge Drive project as well as Collins Bay Road (Princess to Humberside). Major reconstruction of the intersection of Gardiners Rd. Creekford Rd and Centennial Dr will also commence.

4. Fire and Rescue

Service Overview

Kingston Fire & Rescue (KFR) is a composite fire service (volunteer/career firefighters) operating out of ten fire stations, but also includes an emergency operations centre within the administration headquarters, the KFR fleet maintenance facility, and a regional training centre. In 2022, KFR became the tenth fire service in all of Canada (and one of more than 250 agencies globally) to achieve Accredited Agency status with the Commission on Fire Accreditation International (CFAI). This significant accomplishment establishes a rigorous continuous quality improvement process, through which the services that KFR provides to our community will always advance. As part of the accreditation process, KFR's annual 2023 compliance report was reviewed and approved by the Center for Public Safety Excellence.

KFR's mission is carried out in accordance with the approved total response time benchmarks contained in By-Law 2021-91 (Fire Services By-Law). Minimum staffing and equipment levels are organized to achieve an all-hazards emergency response to low, moderate, high and maximum community risks.

Kingston Fire & Rescue continually monitors the baseline total response time performance and develops continuous improvement plans to improve total response time performance for all community risks.

Kingston Fire & Rescue organizes service and program delivery through the following divisions:

- Administration Division (staff of 8)
- Emergency Operations Division (compliment of 297)
 - Fire Suppression (Firefighting)
 - Technical Rescue

- Tiered Medical Response
- Marine Fire Suppression (offshore firefighting capabilities)
- Hazardous Materials Response
- Wildland/Brush Firefighting
- Aviation Firefighting
- Fire Prevention Division (staff of 8)
- Training Division (staff of 4)
- Communications Division (staff of 14)
- Apparatus Maintenance Division (staff of 3)
- Emergency Management Division (staff of 1 along with two alternate staff from fire management)

Priority Focus & Key Initiatives

- Continue to focus on advancements through the continuous quality improvement process as required to maintain our Accredited Agency status.
- Follow through with the improvement plan to mitigate current and future service challenges as Council endorsed in Report 23-025 Operational Planning Model for Response Time Improvements. This includes the construction of an additional fire station in the west end and replacement of the Railway Street Fire Station, and the phased recruitment and training of additional firefighters. Recognizing the financial pressures, the budget includes a shift to the hiring of the remaining eight additional career firefighters that were scheduled to be brought on in the first half of 2024. Working with the Kingston Professional Firefighters Association, the budget now reflects hiring four of the firefighters at the start of the fourth quarter of 2024, and the remaining four additional firefighters at the start of March 2025.
- Prioritization and budgetary forecasting for the fleet lifecycle replacement of KFR emergency and support vehicles to ensure compliance with industry standards.
- Continued analysis of emergency response data to further assess the impact of the Wabaan Crossing and the baseline response time performance.
- Replace KFR's outdated and unsupported records management system to improve collection and measurement of key performance data.

Capital Highlights

Capital Works-In-Progress (WIP)

- Lifecycle replacement of fire apparatus.
- Next Generation 9-1-1 upgrade.
- Communications Centre expansion.
- Records management system lifecycle replacement and upgrade.

Capital Budget

- Vehicle apparatus replacements
- Bunker gear and equipment replacements

**Public Works
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (1,086,943) | (829,471) | 257,471 | (822,424) | (840,820) | (859,671) |
| Provincial Subsidies | (19,288) | (19,288) | - | (19,288) | (19,288) | (19,288) |
| Transfer From Reserves & Reserve Funds | (300,000) | (672,371) | (372,371) | (524,543) | (377,363) | (379,082) |
| Total Revenue | (1,406,231) | (1,521,131) | (114,900) | (1,366,254) | (1,237,471) | (1,258,041) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 13,430,649 | 13,944,551 | 513,902 | 14,326,571 | 14,677,968 | 15,077,985 |
| Materials, Supplies & Fees | 2,519,701 | 2,850,906 | 331,205 | 2,934,384 | 2,991,317 | 3,049,379 |
| Contracted Services | 3,497,572 | 3,435,659 | (61,913) | 3,649,659 | 3,764,949 | 3,873,879 |
| Equipment Charges & Internal Allocations | 7,624,385 | 8,126,353 | 501,968 | 8,564,554 | 8,890,055 | 9,206,947 |
| Debenture Principal & Interest | 11,916 | 11,916 | - | 11,916 | 11,916 | 11,916 |
| Transfers to Reserves & Reserve Funds | - | - | - | - | 26,270 | 26,270 |
| Total Expenditures | 27,084,223 | 28,369,386 | 1,285,163 | 29,487,085 | 30,362,474 | 31,246,375 |
| Net | 25,677,992 | 26,848,255 | 1,170,263 | 28,120,830 | 29,125,002 | 29,988,334 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|----------------------------|-------------------------|------------------|-------------------|-------------------|-------------------|
| By Program | | | | | | |
| Administration | 746,160 | 983,482 | 237,322 | 1,025,049 | 1,065,283 | 1,105,759 |
| Beautification | 1,725,232 | 1,764,346 | 39,114 | 2,156,942 | 2,441,426 | 2,553,268 |
| Parks Space & Facilities Maintenance | 4,862,434 | 5,273,450 | 411,016 | 5,439,444 | 5,590,769 | 5,752,062 |
| Sports Fields & Facilities Maintenance | 969,704 | 1,211,206 | 241,503 | 1,250,880 | 1,284,549 | 1,322,040 |
| Roads Maintenance | 7,558,135 | 7,226,211 | (331,924) | 7,484,889 | 7,694,803 | 7,910,611 |
| Bridges Maintenance | 52,082 | 77,191 | 25,109 | 102,268 | 102,327 | 102,389 |
| Winter Control | 8,845,235 | 9,297,248 | 452,013 | 9,605,612 | 9,858,177 | 10,121,494 |
| Sidewalk Surface Maintenance | 804,337 | 847,964 | 43,627 | 881,064 | 905,820 | 931,547 |
| Corridor Control | 114,674 | 167,156 | 52,481 | 174,682 | 181,849 | 189,165 |
| Net Taxation | 25,677,992 | 26,848,255 | 1,170,263 | 28,120,830 | 29,125,002 | 29,988,334 |

**Solid Waste
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|---------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (3,179,114) | (3,200,741) | (21,627) | (3,281,083) | (1,254,086) | (1,275,980) |
| Recoveries - Other Municipalities | (276,592) | (355,319) | (78,727) | (281,202) | (32,655) | (32,655) |
| Provincial Subsidies | (2,084,536) | (2,382,076) | (297,540) | (2,388,918) | - | - |
| Transfer From Reserves & Reserve Funds | (45,301) | (44,227) | 1,074 | (43,071) | - | - |
| Total Revenue | (5,585,543) | (5,982,363) | (396,820) | (5,994,273) | (1,286,741) | (1,308,635) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 4,115,796 | 4,301,645 | 185,849 | 4,426,136 | 3,745,909 | 3,847,641 |
| Materials, Supplies & Fees | 718,900 | 788,179 | 69,279 | 757,898 | 272,388 | 276,586 |
| Contracted Services | 6,632,748 | 7,187,024 | 554,276 | 7,296,065 | 3,351,644 | 3,418,647 |
| Equipment Charges & Internal Allocations | 3,126,286 | 3,248,727 | 122,440 | 3,348,124 | 3,451,460 | 3,554,289 |
| Transfers to Reserves & Reserve Funds | 229,290 | 236,108 | 6,817 | 243,128 | 242,686 | 249,901 |
| Debenture Principal & Interest | 45,301 | 44,227 | (1,074) | 43,071 | - | - |
| Total Expenditures | 14,868,323 | 15,805,910 | 937,587 | 16,114,423 | 11,064,087 | 11,347,064 |
| Net | 9,282,780 | 9,823,547 | 540,767 | 10,120,150 | 9,777,346 | 10,038,429 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|-------------------------------------|----------------------|----------------------|----------------|-------------------|------------------|-------------------|
| By Program | | | | | | |
| Administration | (1,609,307) | (1,840,242) | (230,935) | (1,872,158) | 532,184 | 548,125 |
| Compost Site - Central | 622,352 | 680,610 | 58,258 | 695,226 | 710,082 | 725,457 |
| Source Separated Organics | 1,700,311 | 1,786,762 | 86,451 | 1,828,065 | 1,874,263 | 1,920,759 |
| Transfer Station (West and Central) | 600,615 | 783,338 | 182,723 | 802,508 | 822,314 | 842,223 |
| Residential- Process - Market | 188,174 | 288,214 | 100,040 | 333,874 | 647,785 | 667,787 |
| Recycling Collection - East-West | 2,296,783 | 2,431,117 | 134,334 | 2,480,621 | 104,739 | 108,021 |
| Garbage Collection | 3,191,103 | 3,334,302 | 143,198 | 3,387,841 | 3,481,541 | 3,575,710 |
| Leaf and Brush Collection | 188,987 | 197,762 | 8,775 | 203,123 | 208,740 | 214,384 |
| Recycling Collection - Central | 1,870,101 | 1,941,747 | 71,646 | 1,995,132 | 1,118,989 | 1,152,465 |
| HHW Disposal | 226,435 | 212,386 | (14,049) | 258,208 | 268,805 | 275,409 |
| Backyard Composting Central | 7,225 | 7,550 | 325 | 7,711 | 7,903 | 8,088 |
| Net Taxation | 9,282,780 | 9,823,547 | 540,767 | 10,120,150 | 9,777,346 | 10,038,429 |

**Transportation Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (633,929) | (880,075) | (246,146) | (1,242,112) | (1,245,485) | (1,248,960) |
| Transfer From Reserves & Reserve Funds | (365,000) | (26,533) | 338,467 | - | - | - |
| Total Revenue | (998,929) | (906,608) | 92,321 | (1,242,112) | (1,245,485) | (1,248,960) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 1,222,380 | 1,527,198 | 304,818 | 1,704,595 | 1,772,028 | 1,758,890 |
| Materials, Supplies & Fees | 1,465,697 | 1,285,195 | (180,503) | 1,492,291 | 1,545,926 | 1,602,205 |
| Contracted Services | 1,132,364 | 1,187,529 | 55,165 | 1,249,594 | 1,279,415 | 1,279,415 |
| Equipment Charges & Internal Allocations | (113,792) | (115,968) | (2,177) | (118,186) | (120,444) | (122,744) |
| Total Expenditures | 3,706,650 | 3,883,954 | 177,304 | 4,328,295 | 4,476,925 | 4,517,766 |
| Net | 2,707,721 | 2,977,346 | 269,625 | 3,086,183 | 3,231,440 | 3,268,806 |
| By Program | | | | | | |
| Administration | 450,365 | 484,897 | 34,532 | 618,098 | 665,209 | 621,709 |
| School Crossing Guards | 567,793 | 734,517 | 166,724 | 779,377 | 800,623 | 821,664 |
| Street Lights | 1,252,825 | 1,311,038 | 58,213 | 1,364,003 | 1,419,365 | 1,468,509 |
| Traffic Signals | 640,426 | 658,310 | 17,884 | 674,664 | 691,506 | 697,364 |
| Red Light Cameras | (203,687) | (211,416) | (7,728) | (209,410) | (207,342) | (205,214) |
| Automated Speed Enforcement | - | - | - | (140,550) | (137,921) | (135,226) |
| Net Taxation | 2,707,721 | 2,977,346 | 269,625 | 3,086,183 | 3,231,440 | 3,268,806 |

**Transit
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (8,753,400) | (9,946,289) | (1,192,889) | (10,203,509) | (10,496,291) | (10,804,218) |
| Provincial Subsidies | (5,233,065) | (5,093,065) | 140,000 | (5,033,065) | (4,183,065) | (3,333,065) |
| Recoveries - Other Municipalities | (664,544) | (677,835) | (13,291) | (691,392) | (705,219) | (719,324) |
| Transfer From Reserves & Reserve Funds | (264,000) | (105,000) | 159,000 | - | - | - |
| Total Revenue | (14,915,009) | (15,822,189) | (907,180) | (15,927,966) | (15,384,575) | (14,856,607) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 17,599,765 | 18,216,854 | 617,090 | 18,763,755 | 19,260,460 | 19,756,560 |
| Materials, Supplies & Fees | 471,608 | 482,615 | 11,007 | 467,152 | 471,781 | 476,502 |
| Contracted Services | 157,830 | 235,787 | 77,957 | 199,502 | 203,292 | 207,158 |
| Transfers to Reserves & Reserve Funds | 4,081,803 | 4,204,257 | 122,454 | 4,330,385 | 4,460,297 | 4,594,105 |
| Equipment Charges & Internal Allocations | 10,914,268 | 11,411,170 | 496,903 | 11,802,699 | 11,925,085 | 11,983,765 |
| Total Expenditures | 33,225,273 | 34,550,683 | 1,325,410 | 35,563,494 | 36,320,915 | 37,018,090 |
| Net | 18,310,264 | 18,728,494 | 418,230 | 19,635,528 | 20,936,340 | 22,161,483 |
| By Program | | | | | | |
| Administration | 1,342,428 | 1,537,110 | 194,683 | 1,566,503 | 1,606,469 | 1,646,046 |
| Transit Operations | 16,582,595 | 16,768,112 | 185,517 | 17,637,582 | 18,890,094 | 20,067,157 |
| Premises & Plant | 385,242 | 423,272 | 38,030 | 431,443 | 439,778 | 448,280 |
| Net Taxation | 18,310,264 | 18,728,494 | 418,230 | 19,635,528 | 20,936,340 | 22,161,483 |

Engineering
2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (25,000) | (25,750) | (750) | (26,523) | (27,318) | (28,138) |
| Total Revenue | (25,000) | (25,750) | (750) | (26,523) | (27,318) | (28,138) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 448,536 | 486,728 | 38,192 | 533,285 | 548,192 | 563,107 |
| Material, Supplies & Fees | 99,249 | 95,474 | (3,775) | 96,777 | 98,124 | 99,506 |
| Contracted Services | 30,000 | 15,000 | (15,000) | 15,300 | 15,606 | 15,918 |
| Equipment Charges & Internal Allocations | 53,695 | 70,103 | 16,408 | 72,665 | 75,327 | 78,092 |
| Total Expenditures | 631,479 | 667,305 | 35,826 | 718,028 | 737,249 | 756,623 |
| Net | 606,479 | 641,555 | 35,076 | 691,505 | 709,931 | 728,485 |
| By Program | | | | | | |
| Construction | 347,194 | 393,833 | 46,639 | 425,792 | 437,002 | 448,533 |
| Storm Water Management | 143,986 | 129,379 | (14,608) | 139,026 | 142,798 | 146,306 |
| Parks Design | 115,299 | 118,344 | 3,044 | 126,688 | 130,131 | 133,647 |
| Net Taxation | 606,479 | 641,555 | 35,076 | 691,505 | 709,931 | 728,485 |

Major Projects
2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|----------------------------|-------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | - | (226,181) | (226,181) | (232,826) | (238,609) | (246,719) |
| Transfer From Reserves & Reserve Funds | (50,801) | - | 50,801 | - | - | - |
| Total Revenue | (50,801) | (226,181) | (175,380) | (232,826) | (238,609) | (246,719) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | (8,599) | 216,781 | 225,380 | 223,426 | 229,209 | 237,319 |
| Materials, Supplies & Fees | 9,400 | 9,400 | - | 9,400 | 9,400 | 9,400 |
| Contracted Services | 50,000 | - | (50,000) | - | - | - |
| Total Expenditures | 50,801 | 226,181 | 175,380 | 232,826 | 238,609 | 246,719 |
| Net | - | - | - | - | - | - |
| By Program | | | | | | |
| Administration | - | - | - | - | - | - |
| Net Taxation | - | - | - | - | - | - |

**Fire & Rescue
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (341,793) | (552,229) | (210,436) | (562,674) | (573,327) | (584,194) |
| Transfer From Reserves & Reserve Funds | (693,184) | (353,247) | 339,936 | (353,312) | (353,378) | (353,446) |
| Total Revenue | (1,034,977) | (905,477) | 129,500 | (915,986) | (926,706) | (937,640) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 25,579,552 | 27,546,628 | 1,967,076 | 28,731,749 | 29,440,177 | 30,139,149 |
| Material, Supplies & Fees | 1,016,255 | 1,073,376 | 57,121 | 1,092,141 | 1,083,978 | 1,102,710 |
| Contracted Services | 500,743 | 531,681 | 30,937 | 533,214 | 534,779 | 536,374 |
| Transfers to Reserves & Reserve Funds | 489,847 | 502,408 | 12,561 | 511,456 | 520,685 | 530,099 |
| Equipment Charges & Internal Allocations | 759,377 | 958,164 | 198,787 | 1,021,566 | 1,061,392 | 1,102,690 |
| Total Expenditures | 28,345,774 | 30,612,256 | 2,266,482 | 31,890,126 | 32,641,011 | 33,411,022 |
| Net | 27,310,797 | 29,706,780 | 2,395,983 | 30,974,140 | 31,714,305 | 32,473,382 |
| By Program | | | | | | |
| Administration | 1,315,909 | 1,361,990 | 46,081 | 1,448,914 | 1,469,980 | 1,510,428 |
| Communications | 1,758,797 | 1,827,143 | 68,347 | 1,832,431 | 1,836,845 | 1,882,082 |
| Fire Prevention | 1,391,538 | 1,488,278 | 96,739 | 1,524,095 | 1,560,705 | 1,598,230 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|-----------------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Fire Training | 832,101 | 871,819 | 39,718 | 893,284 | 915,282 | 937,826 |
| Fire Fighting | 20,282,865 | 22,364,428 | 2,081,562 | 23,431,984 | 24,036,218 | 24,596,115 |
| Buildings/Grounds/ Infrastructure | 683,858 | 704,374 | 20,516 | 725,505 | 747,270 | 769,688 |
| Vehicles & Equipment | 1,045,729 | 1,088,748 | 43,019 | 1,117,927 | 1,148,005 | 1,179,012 |
| Net Taxation | 27,310,797 | 29,706,780 | 2,395,983 | 30,974,140 | 31,714,305 | 32,473,382 |

**Commissioner - Infrastructure, Transportation & Emergency Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|----------------------------|-------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | - | - | - | - | - | - |
| Transfer From Reserves & Reserve Funds | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 359,392 | 373,307 | 13,915 | 390,222 | 401,930 | 413,986 |
| Materials, Supplies & Fees | 3,350 | 3,350 | - | 3,350 | 3,350 | 3,350 |
| Contracted Services | - | - | - | - | - | - |
| Equipment Charges & Internal Allocations | - | - | - | - | - | - |
| Grants & Transfers to Others | - | - | - | - | - | - |
| Total Expenditures | 362,742 | 376,657 | 13,915 | 393,572 | 405,280 | 417,336 |
| Net | 362,742 | 376,657 | 13,915 | 393,572 | 405,280 | 417,336 |
| By Program | | | | | | |
| Administration | 362,742 | 376,657 | 13,915 | 393,572 | 405,280 | 417,336 |
| Net Taxation | 362,742 | 376,657 | 13,915 | 393,572 | 405,280 | 417,336 |

2024 Capital Budget and Funding Request
Infrastructure, Transportation and Emergency Services

| | 2024 Budget | Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|------------------|----------------------|--------------------|--|---------------------|--------|-------|------------------------------|
| Public Works Services | | | | | | | | |
| PBW - Right-of-way | 2,100,000 | 2,100,000 | | | | | | |
| PBW - Pavement Marking | 650,000 | 650,000 | | | | | | |
| PBW - Forestry | 1,250,000 | 1,250,000 | | | | | | |
| PBW - Low Volume Roads | 500,000 | 500,000 | | | | | | |
| PBW - PW Building Capital | 45,000 | | 45,000 | Facilities Repair Reserve Fund | | | | |
| PBW - Parks & Sportsfields Repairs | 255,000 | 142,500 | 112,500 | Tree Replacement Reserve Fund | | | | |
| Public Works Services Total | 4,800,000 | 4,642,500 | 157,500 | | - | - | - | |
| Solid Waste Services | | | | | | | | |
| SLW - 2 Recycling Depots for Public Areas | 30,000 | - | 30,000 | Solid Waste and Recycling Reserve Fund | | | | |
| Solid Waste Services Total | 30,000 | - | 30,000 | | - | - | - | |
| Transit | | | | | | | | |
| TRN - Technology Equipment and Communications | 80,000 | | 80,000 | Transit Capital Reserve Fund | | | | |
| TRN - Bus Stops/Shelters/Passenger Stations | 462,000 | | 403,164 | Transit Capital Reserve Fund | 58,836 | | | |
| TRN - Five Year Transit Plan & Organizational Review | 95,000 | | 59,448 | Transit Capital Reserve Fund | 35,552 | | | |
| TRN - Equipment | 15,000 | | 15,000 | Transit Capital Reserve Fund | | | - | - |
| Transit Total | 652,000 | - | 557,612 | | 94,388 | - | - | |

**2024 Capital Budget and Funding Request
Infrastructure, Transportation and Emergency Services**

| | 2024 Budget | Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|---|--------------------|-----------------------------|---------------------------|---------------------------------------|----------------------------|------------------|--------------|-------------------------------------|
| Transportation Services | | | | | | | | |
| TRP - Policies and Programs | 517,150 | 517,150 | | | | | | |
| TRP - Intersections and Pedestrian Crossings | 1,000,000 | 170,590 | 829,410 | Federal Gas Tax Reserve Fund | | | | |
| TRP - Transportation Data Modelling and Studies | 878,000 | 349,444 | | | 528,556 | | | |
| TRP - Traffic Management General | 982,000 | 982,000 | | | | | | |
| TRP - City Wide Intersection and Corridor Improvements | 745,500 | 253,932 | 250,000 | Federal Gas Tax Reserve Fund | 241,568 | | | |
| TRP - Neighbourhood Speed Limits | 200,000 | 200,000 | | | | | | |
| TRP - ICIP KIN002 - Enhanced connections to KT Stops-Eligible | 1,413,386 | 376,950 | | | | 565,354 | | ICIP - Federal |
| | | | | | | 471,082 | | ICIP - Provincial |
| TRP - ICIP KIN002 - Enhanced connections to KT Stops-Ineligible | 141,924 | 141,924 | | | | | | |
| Transportation Services Total | 5,877,960 | 2,991,990 | 1,079,410 | | 770,124 | 1,036,436 | - | |

**2024 Capital Budget and Funding Request
Infrastructure, Transportation and Emergency Services**

| | 2024 Budget | Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|---|--------------------|-----------------------------|---------------------------|--|----------------------------|---------------|--------------|-------------------------------------|
| Engineering Services | | | | | | | | |
| ENG-Road Reconstruction & Rehabilitation | 16,511,494 | 1,900,000 | 3,642,494 | Federal Gas Tax Reserve Fund | | 3,787,600 | | Disaster Mitigation Fund |
| | | | | | | 5,681,400 | | Housing Accelerator Fund |
| | | | | | | | 1,500,000 | Utilities Kingston Reserve Funds |
| ENG-Bridges, Culverts & Retaining Walls | 7,669,851 | 3,215,785 | 4,454,066 | Federal Gas Tax Reserve Fund | | | | |
| ENG-Storm Water | 3,904,981 | 3,504,981 | | | | 400,000 | | Disaster Mitigation Fund |
| ENG-Asset Management & Studies | 1,451,577 | 1,451,577 | | | | | | |
| ENG-Engineering Capital Program - unallocated | 500,000 | 500,000 | | | | | | |
| ENG-Existing Parks & Shoreline | 5,381,444 | 4,273,378 | 400,000 | Natural Land and Parkland Reserve Fund | | | 105,000 | Pittsburg Community Fund |
| | | | | | | 603,066 | | Disaster Mitigation Fund |
| ENG-Confederation Basin Promenade | 9,500,000 | 3,000,000 | | | | | 1,500,000 | Municipal Accommodation Tax Reserve |
| | | | | | | 5,000,000 | | Housing Accelerator Fund |
| ENG-Parks Capital Program - unallocated | 210,000 | 210,000 | | | | | | |

**2024 Capital Budget and Funding Request
Infrastructure, Transportation and Emergency Services**

| | 2024 Budget | Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|--------------------|-----------------------------|---------------------------|---------------------------------------|----------------------------|-------------------|------------------|-------------------------------------|
| ENG-Development Charges Funded Parks | 1,229,585 | 178,290 | | | 1,051,295 | | | |
| Engineering Services Total | 46,358,932 | 18,234,011 | 8,496,560 | | 1,051,295 | 15,472,066 | 3,105,000 | |
| Fire & Rescue | | | | | | | | |
| Records Management System | 25,000 | | 25,000 | Fire Capital Reserve Fund | | | | |
| FRE - Communications Centre | 215,000 | | 215,000 | Fire Capital Reserve Fund | | | | |
| FRE-Corporate Radio System | 1,207,401 | 181,110 | 319,962 | Fire Capital Reserve Fund | | | 181,110 | Utilities Kingston Reserve Funds |
| | | | 440,701 | Police Equipment Reserve Fund | | | | |
| | | | 84,518 | Transit Capital Reserve Fund | | | | |
| FRE - Fire Technology Communications | 36,000 | | 36,000 | Fire Capital Reserve Fund | | | | |
| FRE - Response Vehicles-Replace/Refurbish | 4,850,000 | | 4,850,000 | Fire Capital Reserve Fund | | | | |
| FRE-Training Centre Facilities and Props | 100,000 | | 100,000 | Fire Capital Reserve Fund | | | | |
| FRE - Other Equipment | 550,000 | | 550,000 | Fire Capital Reserve Fund | | | | |
| FRE - Emergency Preparedness | 150,000 | 150,000 | | | | | | |
| Fire & Rescue Total | 7,133,401 | 331,110 | 6,621,181 | | - | - | 181,110 | |
| Infrastructure, Transportation and Emergency Services Total | 64,852,292 | 26,199,611 | 16,942,263 | | 1,915,807 | 16,508,502 | 3,286,110 | |

Growth and Development Services 2024 - 2027 Multi Year Operating Budget

| By Department | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|---------------------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Planning Services | 1,318,562 | 1,318,562 | 1,345,216 | 26,654 | 1,458,760 | 1,574,788 | 1,642,210 |
| Licensing & Enforcement Services | 928,413 | 1,273,413 | 1,300,664 | 27,250 | 1,417,194 | 1,472,972 | 1,529,381 |
| Parking Services | - | - | - | - | - | - | - |
| Building Services | - | - | - | - | - | - | - |
| Business, Real Estate & Environment | 922,681 | 922,681 | 941,376 | 18,695 | 1,041,318 | 1,072,684 | 1,104,190 |
| Climate Leadership Division | 732,069 | 732,069 | 816,589 | 84,520 | 1,296,043 | 1,714,298 | 1,518,363 |
| Commissioner's Office | 366,891 | 366,891 | 376,307 | 9,416 | 394,022 | 405,730 | 417,787 |
| Net Taxation | 4,268,617 | 4,613,617 | 4,780,153 | 166,536 | 5,607,338 | 6,240,472 | 6,211,930 |
| Revenues | | | | | | | |
| Fees, Charges & Other Revenue | (16,302,577) | (15,457,577) | (15,922,982) | (465,405) | (16,159,865) | (16,326,741) | (16,478,250) |
| Provincial Subsidies | (25,000) | (25,000) | (25,000) | - | (25,000) | (25,000) | (25,000) |
| Transfer from Reserves & Reserve Funds | (658,472) | (658,472) | (578,351) | 80,121 | (928,049) | (642,970) | (828,336) |
| Total Revenue | (16,986,049) | (16,141,049) | (16,526,333) | (385,284) | (17,112,914) | (16,994,711) | (17,331,586) |

| By Department | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|---------------------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures | | | | | | | |
| Salaries, Wages & Benefits | 10,967,297 | 10,967,297 | 11,751,445 | 784,147 | 12,504,114 | 12,959,673 | 13,342,290 |
| Materials, Supplies & Fees | 1,685,218 | 1,685,218 | 1,785,281 | 100,063 | 1,820,475 | 1,838,788 | 1,860,766 |
| Contracted Services | 1,248,342 | 1,248,342 | 1,314,022 | 65,680 | 1,323,877 | 1,335,341 | 1,347,049 |
| Grants & Transfers to Others | 1,264,705 | 1,264,705 | 1,112,346 | (152,359) | 1,912,070 | 1,925,350 | 1,948,996 |
| Equipment Charges & Internal Allocations | 2,771,687 | 2,771,687 | 2,773,556 | 1,869 | 2,813,679 | 2,880,629 | 2,945,976 |
| Transfers to Reserves & Reserve Funds | 3,317,416 | 2,817,416 | 2,569,836 | (247,580) | 2,346,036 | 2,295,403 | 2,098,440 |
| Total Expenditures | 21,254,666 | 20,754,666 | 21,306,486 | 551,820 | 22,720,252 | 23,235,183 | 23,543,516 |
| Net | 4,268,617 | 4,613,617 | 4,780,153 | 166,536 | 5,607,338 | 6,240,472 | 6,211,930 |

Growth & Development Services

2024 Operating & Capital Budget Summary

The Growth & Development Services Group was created in July 2023 to better align all services related to sustainable growth management, construction and economic development of the city. These departments are all closely linked to how we design and develop our city and its spaces. The team also includes the Licensing and Enforcement Services department which provides critical safety and well-being services through the enforcement of many city by-laws, while also managing the Parking portfolio and valuable work of the Licensing team.

This group of departments rely upon other corporate support services such as legal, human resources, financial services, and IS&T for the provision of their services.

The Growth & Development Services Group is comprised of the following departments and division:

- Planning Services
- Licensing & Enforcement Services
- Building Services
- Real Estate & Environment Services
- Climate Leadership Division
- Commissioner's Office

Budget related data:

The Growth & Development Services gross operating budget is \$21.3M. This is funded by non-tax revenues in the amount of \$25K in federal and provincial grants and subsidies; \$15.9M in user fees; \$578K in transfers from reserve funds; and \$4.8M in municipal taxes. The net budget requirement from taxation for Growth & Development Services is increasing by approximately \$167K.

1. Planning Services

Service Overview

The Planning Services department plays a significant role in helping to achieve Council's priority to increase assessment growth as a key strategy to limiting tax rate increases. Through the development of critical city-wide policies, the department enables growth and development while also leading the process of development application review and

approval, resulting in the construction of new development which contributes to tax assessment growth.

Planning Services is responsible for managing and guiding the development and land use within the city, including zoning regulations, land use policies, urban design, environmental considerations, and overall community development. The development review process and timely processing of applications requires co-operation from and co-ordination with numerous internal and external stakeholders, including the applicant, and meeting the legislative requirements for public consultation, and ensuring that new development aligns with the city's long-term goals and regulations.

2023 saw a historical record of annual development applications at 1330, surpassing the previous 2022 high of 1321 application. This has resulted in approximately \$2.12M in new assessment growth for the city. Staff are expecting this trend to continue in the years to come with pressure upon the City to satisfy both provincial and federal housing targets and Council priorities focused on new housing development.

Priority Focus & Key Initiatives

- Completing the North King's Town Secondary Plan and updating the Site Plan Control By-Law.
- Completing the Population Housing and Employment Projections Study, Employment Land Review, Commercial Land Review, and Urban Growth Strategy in preparation for the upcoming Official Plan project.
- Staff have initiated background work on the Official Plan project and will be formally commencing the project in 2024 upon the release of the Provincial Planning Statement.
- Planning staff will also be undertaking amendments to the Official Plan and the Zoning By-Law to respond to the changes made by Bill 23 to the Planning Act. The amendments will also address the initiatives identified in the City's Housing Accelerator Fund application.
- Initiate a number of GIS projects over the next two years such as expanding 3D workflows and products, updating 3D base maps, implementing ArcUrban, improving civic addressing data models, and provide support to the upcoming municipal comprehensive review of the Official Plan by providing in-house mapping and analysis.

Capital Highlights

Capital Works in Progress (WIP)

A number of projects are currently underway, and completion is anticipated in 2023 or 2024 including the following:

- The North King’s Town Secondary Plan (2024)
- Site Plan Control By-Law Update (2024)
- Density by Design – Downtown (2024)
- Official Plan Background Studies (2024)
 - Population, Housing and Employment Projections Study (2023)
 - Employment Land Review (2023)
 - Commercial Land Review (2024)
 - Urban Growth Strategy (2024)

Capital Budget

Funds are being requested to continue policy work including the North King’s Town Secondary Plan and initiation of the Natural Heritage Study, Affordable Housing Assessment Study, and the Official Plan project. The Official Plan project is anticipated to take approximately 24 months (about 2 years) to complete.

2. Licensing & Enforcement Services

Service Overview

Licensing & Enforcement plays a key role in community safety by maintaining standards for property maintenance through the Property Standards and Yards By-Laws, regulating noise, nuisance parties, solid waste, temporary signs, and streets by-laws as well as issuing animal, business and short-term rental licenses.

2023 was an active year for Licensing and Enforcement with a combination of high-profile events and coordinated enforcement blitzes leading to the issuance of a higher volume of Administrative Monetary Penalties (AMPS) and a return to pre-pandemic revenues in Parking.

The Licensing & Enforcement team will continue to provide a strong community presence, with the aim to both modernize important by-laws and to roll-out an enhanced administrative monetary penalty strategy in the next several years, including greater protection for designated heritage properties.

Within this portfolio, Property Standards ensures maintenance of existing properties. This process works as a companion regulation with Building Services to move any construction back to building permits contributing to building upkeep and property re-assessments. Parking Services is a net zero cost centre - all costs associated with parking are paid through parking revenues with the net balance being transferred into the Parking Reserve Fund. Parking Services manages the on-street and off-street public parking supply to support safe travel movements, a vibrant downtown, control parking congestion, and encourage active transportation and transit. The parking team is divided into:

- Parking operations – garage and lot management, permits and parking space controls, asset maintenance and special events.
- Parking administration and enforcement – regulated spaces, residential areas, support for winter control operations, offence notices and processing, license agreements, etc.

Priority Focus & Key initiatives

- Improvements on By-Law and Property Standards Enforcement services with a focus on the modernization of existing by-laws and increased by-law compliance through greater use of AMPS; Specific focus will be undertaken on the City's Business Licensing By-Law (to include complementary By-Laws involving Short-Term Rentals and Transportation Network Companies), as well as the review of the Property Standards By-Law to reflect the City's Climate Leadership and Housing Goals.
- Implementation of Community Standards By-Law, to include significant community and officer education.
- Presentation of an options report to satisfy the Council direction around a residential licensing program.
- Maintaining focused By-Law coverage of events in the University District, as well as Encampment-related matters.
- Parking fee/fine review will be undertaken to aligning parking management with Council's climate change and transportation goals for multi-model living.

Capital Highlights

Capital Works in Progress (WIP)

- Parking structure maintenance and planning at the Hanson garage will commence in 2024.
- Parking meter system upgrade and single space meter replacement is planned to be completed, with further Honk roll-out to happen later in 2024.
- Condition assessments and planning for work on the City's surface lots was completed in 2022 and will be continually reviewed and revised.

Capital Budget

Funds to augment CityView for Licensing and Enforcement Cases have been requested for 2024, while the overall implementation of the DASH systems progresses to include these service areas. Plans over the next five years include replacement of the parking garages pay on foot systems in both the Chown and Hanson garages, regular maintenance of the garages, and surface lot upgrades and repairs following the condition assessments completed in 2022.

3. Building Services

Service Overview

Building Services is a full cost recovery department that maintains the role of public health and safety through the enforcement of the *Ontario Building Code Act* and Ontario Building Code for all construction, renovation, demolition and change of use within the Municipality. Ensuring fire, structural, mechanical, plumbing, energy/water conservation, environmental and barrier free accessibility are in place to support our growing community. The team provides enhanced service delivery through plan review and site inspections exceeding regulated review timeframes of 10-30 days and inspection requests within 48 hours to allow for accelerated construction through to occupancy to support housing supply and the assessment tax base.

In 2023, the core service issued building permits for 957 new residential units exceeding Provincial targets of 800 residential units per year between January 1, 2022, and December 31, 2031. This resulted in a Building Faster Fund allocation to the City of at least \$2.1M. 2023 was another active year, with additional training to provide support on the 4 code amendments which introduced permit requirements for outdoor event stages, relaxed provisions for mid-rise and stacked townhouse construction, extended the emergency order and added community benefits to applicable law under the *Building Code Act*, all related to more homes built faster and the housing supply action plan. The department experienced another strong year of construction in 2023 supporting almost \$600M in construction value and collecting over \$19M in development charges. The 2023 budget is anticipated to break even with a contribution to the building reserve fund.

Moving into 2024, the service is anticipating the largest set of code changes the province has put in place since 2006, moving to the 2020 Ontario Building Code which will be effective March 28, 2024. This is coming at a time when the City has pressure to deliver significant annual housing unit start targets in satisfaction of upper-level government funding programs (BFF, HAF). This code edition will move Ontario from 56% to 71% harmonization with the National Building, Energy, Fire and Plumbing Codes of Canada. With changes for accessibility to meet AODA standards, National tiered energy model bringing Ontario in at tier 3 for residential and tier 1 for industrial, commercial, and institutional builds, as well as

incorporating the farm code into part 2 of the Ontario Building Code to address new farming practices.

Priority Focus & Key initiatives

- Recruiting and training new staff to facilitate building permit review and approval in support of municipal, provincial and federal housing targets.
- Moving non-compliant construction and illegal units through the approval process to identify the number of units currently unrecognized throughout the city.
- Reviewing the appeal committee mandate and procedures, including By-Law Number 2015-159.
- Further coordination with MPAC to ensure data aligns with permit issuance to capture accurate assessment values around secondary units.
- Reviewing the development charges background study and associated development charge By-Law Number 2019-116, as well as briefing on development charge exemptions introduced through Bills 108, 197, 23 and 134 as per Council priorities.
- Working with educational institutions on removing barriers for graduates to enter the building official profession by including further code knowledge in course curriculum and partnering with the trades program to increase student learning of construction and inspection processes.
- Public education on changing provincial regulations and potential impacts to construction projects; new builder technical committee with Kingston Home Builders Association and staff training on code changes, innovative technology, and increased building resiliency to remain current and support City initiatives and growth strategies.

Capital Highlights

Capital Works in Progress (WIP)

There are no Work in Progress funds for Building Services.

Capital Budget

Funds are requested in 2024 for the purchase of hardware/equipment updates to enhance inspector field work.

4. Business, Real Estate & Environment Services

Service Overview

The Business, Real Estate & Environment Department is focused on environmental management, brownfield redevelopment, strategic sustainability projects and offers corporate-wide support for real estate and land services including purchasing, selling and leasing properties.

The Real Estate Division's primary focus is on providing adequate serviced City-owned employment land to support business attraction, retention and expansion by providing a long-term supply of serviced employment lands and respond to inquiries and customer needs. Working closely with the Economic Development Corporation, the team provides technical assistance, sales support and application facilitation to enable development and growth from investment for employment purposes.

The division also leads the acquisition of properties for the implementation of comprehensive Plans and City infrastructure projects. The division also oversees the management of over 150 leases and licenses of building space and land.

Also, the division is part of the interdepartmental housing accelerator team. The purpose of the housing accelerator team is to advance new housing projects to the shovel-ready stage so that they can be ready to receive municipal, provincial or federal capital funding when and if it becomes available, and to identify and sell City-owned properties that can be deployed for all types of housing development.

The Environment Division will continue efforts toward the remediation and redevelopment of brownfield properties through the administration of the Brownfield Community Improvement Plan (CIP) and the failed tax sale program. This initiative promotes good urban planning and GHG emission avoidance through intensification and elimination of underutilized land within the urban core, removal of environmental hazards, and reestablishes productive property tax flow while enhancing older neighbourhoods through the removal of eyesores and attraction of new development.

The Environment Division also continues to provide strategic sustainability project management and expert support, and environmental management systems to City departments and capital projects by enabling environmental best practices, cost and risk reduction, and compliance with environmental law. The division also ensures that closed landfills and municipally owned brownfields are managed and monitored to reduce risks of impact to the environment and maintain compliance with the expectations of environmental regulators. Capital improvements to the closed Belle Park Landfill Site and the Kingston East and West Landfill Sites will continue over the next few years with a focus on improving surface water drainage, decreasing surface water infiltration and increasing the efficiency of environmental control systems and integration of environmental systems with the Belle Park Master Plan.

Priority Focus & Key initiatives

- Servicing and acquisition of additional employment lands will be critical within this time frame to ensure business attraction, retention and expansion.
- Presenting viable policy recommendation(s) that appropriately increase the City's supply of employment lands, including but not limited to the lands north of St.

Lawrence Business Park., through the completion of North King's Town Secondary Plan and the City's Official Plan project.

- In collaboration with other City departments and the Economic Development Corporation, implement the City's Integrated Economic Development Strategy and the Rural Economic Development Strategy.
- Continuing to support internal departments to acquire, and in some cases dispose of, the necessary realty assets to implement strategic plans, including but not limited to the Housing Accelerator, Kingston Fire & Rescue, and various municipal services.
- Continuing environmental management support for City operations and the remediation and redevelopment of brownfield properties through the administration of the Brownfield Community Improvement Plan (CIP).

Capital Highlights

Capital Works in Progress (WIP)

- Funds to ensure the environmental management and remediation of City properties (2025)
- Reinstatement of damaged infrastructure (2024)
- Employment Lands Servicing/Acquisition (2024)
- Permitting and construction of a beneficial soil re-use operation on City property (2024)
- Managed Forests projects (2025)

Capital Budget

The Business, Environment & Projects capital budget includes the following:

- Environmental Management: Maintenance and improvements to groundwater recovery and treatment systems at former landfill sites
- Funds to support strategic property acquisitions subject to Council approval
- Funds to support the acquisition and servicing of land suitable for employment purposes

5. Climate Leadership

Service Overview

This division facilitates projects throughout the community and within the organization in the implementation of the Climate Leadership Plan. Activities are focused on the development of new programs, measurement and reporting on emissions performance and support to City departments in identifying and implementing initiatives to reduce GHG emissions and increase climate resilience to support the City's corporate and community climate action goals. The department also undertakes a high degree of collaboration with other climate and

environmentally focused community-based organizations and is key partner in the delivery of an annual Climate Change Symposium.

Priority Focus & Key initiatives

- Continuing implementation of the actions in the Climate Leadership Plan (CLP). The CLP provides a roadmap for the City and community to reduce GHG emissions. The plan includes 10 objectives and 54 actions. The CLP includes a mix of City-led actions and collaborative actions that need to be completed in partnership with community organizations and local partners.
- Continuing implementation of the Better Homes Kingston Program. The primary objective of Better Homes Kingston is to encourage and incentivize homeowners to invest in retrofit projects that significantly reduce GHGs within their homes through conservation, energy efficiency and fuel switching improvements. Over the next four years the program will target over 500 homes to participate in the program.
- Continuing implementation of the Green Standard Community Improvement Plan. The Green Standard CIP is designed to encourage and incentivize the construction of new buildings in ways that achieve measurable improvement to energy and water performance so that community GHG emissions are reduced or mitigated.
- Updating of corporate and community GHG emission inventories.
- Development and recommendation of community facing programs to decrease emissions from existing and new buildings through retrofit and new net zero incentive programs.
- Continuing to work closely with Sustainable Kingston on its operations and the implementation of recommendations of the community actions of the Climate Leadership Plan. and the partnership for the delivery of the Better Homes Kingston Program.
- Review of key municipal policies for opportunities to remove barriers to carbon reduction and drive climate innovation in the development community, with a focus on linking climate change strategies/goals to sustainable growth management through the Official Plan project.
- Administering the Community Climate Action Fund.
- Administering and supporting the Neighbourhood Climate Action Champions program.
- Administering and supporting the Climate Leadership Working Group.
- Support the identification and implementation of carbon reduction and climate adaptation initiatives within other City departments.
- Working with the Adaptation Working Group develop a Climate Adaptation and Resilience Strategy for the community.

Capital Highlights

Capital Works in Progress (WIP)

- GHG inventory and initiative development (Ongoing Annual Commitment to 2040 and beyond)
- Climate Leadership priorities implementation (Ongoing – 5-year review cycle #1 in 2026 – with implementation plan until 2040)
- Better Homes Kingston Program (Pilot – 2025) (Planned Expansion – to start in 2025 Ongoing with Annual Operating/Capital Commitment TBD – Pending Council Approval in Q3 2024)
- Funding to support the update of the Sustainable Kingston Plan (Ongoing)

Capital Budget

In 2024, additional capital funds are requested to continue the implementation of climate leadership priorities.

**Planning & Development
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (1,440,753) | (1,506,149) | (65,397) | (1,551,714) | (1,597,279) | (1,627,721) |
| Transfer From Reserves & Reserve Funds | (25,000) | - | 25,000 | - | - | - |
| Total Revenue | (1,465,753) | (1,506,149) | (40,397) | (1,551,714) | (1,597,279) | (1,627,721) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 2,739,457 | 2,837,108 | 97,651 | 2,999,070 | 3,163,573 | 3,264,403 |
| Materials, Supplies & Fees | 100,491 | 102,625 | 2,134 | 102,660 | 102,696 | 102,732 |
| Contracted Services | 79,100 | 49,200 | (29,900) | 49,200 | 49,200 | 49,200 |
| Transfers to Reserves & Reserve Funds | 10,000 | 10,000 | - | 10,000 | 10,000 | 10,000 |
| Equipment Charges & Internal Allocations | (144,733) | (147,567) | (2,835) | (150,457) | (153,402) | (156,405) |
| Total Expenditures | 2,784,315 | 2,851,366 | 67,051 | 3,010,474 | 3,172,067 | 3,269,931 |
| Net | 1,318,562 | 1,345,216 | 26,654 | 1,458,760 | 1,574,788 | 1,642,210 |
| By Program | | | | | | |
| Administration | 1,269,004 | 1,330,537 | 61,533 | 1,443,068 | 1,558,015 | 1,624,302 |
| Property Standards | 49,557 | 14,679 | (34,878) | 15,692 | 16,773 | 17,908 |
| Net Taxation | 1,318,562 | 1,345,216 | 26,654 | 1,458,760 | 1,574,788 | 1,642,210 |

**Parking
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (9,372,624) | (9,439,871) | (67,247) | (9,503,215) | (9,535,610) | (9,564,508) |
| Total Revenue | (9,372,624) | (9,439,871) | (67,247) | (9,503,215) | (9,535,610) | (9,564,508) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 1,009,075 | 1,079,316 | 70,241 | 1,117,190 | 1,148,797 | 1,178,854 |
| Materials, Supplies & Fees | 1,279,385 | 1,306,804 | 27,419 | 1,336,013 | 1,356,729 | 1,377,586 |
| Contracted Services | 728,497 | 816,622 | 88,125 | 824,827 | 834,591 | 844,549 |
| Grants & Transfers to Others | 160,000 | 163,200 | 3,200 | 163,200 | 166,464 | 169,793 |
| Transfers to Reserves & Reserve Funds | 2,807,416 | 2,484,836 | (322,580) | 2,336,036 | 2,210,403 | 2,088,440 |
| Equipment Charges & Internal Allocations | 3,388,250 | 3,589,093 | 200,843 | 3,725,948 | 3,818,627 | 3,905,286 |
| Total Expenditures | 9,372,623 | 9,439,871 | 67,248 | 9,503,214 | 9,535,611 | 9,564,508 |
| Net | - | - | - | - | - | - |
| By Program | | | | | | |
| Administration | 2,596,721 | 2,768,849 | 172,129 | 2,855,470 | 2,920,372 | 2,976,300 |
| Parking Enforcement Costs | 1,474,162 | 1,591,623 | 117,461 | 1,660,657 | 1,702,879 | 1,745,863 |
| On Street Parking | (4,655,223) | (4,771,329) | (116,106) | (4,785,226) | (4,792,874) | (4,796,462) |
| Off Street Parking | (2,004,767) | (1,873,980) | 130,787 | (1,866,938) | (1,840,780) | (1,814,141) |
| Parking Reserve Fund | 2,589,106 | 2,284,836 | (304,270) | 2,136,036 | 2,010,403 | 1,888,440 |
| Net Taxation | - | - | - | - | - | - |

**Licensing & Enforcement Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (1,172,300) | (1,473,062) | (300,761) | (1,511,036) | (1,529,952) | (1,549,121) |
| Provincial Subsidies | (25,000) | (25,000) | - | (25,000) | (25,000) | (25,000) |
| Total Revenue | (1,197,300) | (1,498,062) | (300,761) | (1,536,036) | (1,554,952) | (1,574,121) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 3,355,990 | 3,661,472 | 305,482 | 3,902,050 | 4,014,045 | 4,119,239 |
| Materials, Supplies & Fees | 184,990 | 235,821 | 50,831 | 239,376 | 235,918 | 235,962 |
| Contracted Services | 88,545 | 105,000 | 16,455 | 106,650 | 108,350 | 110,100 |
| Equipment Charges & Internal Allocations | (1,533,516) | (1,662,714) | (129,198) | (1,753,715) | (1,799,276) | (1,841,001) |
| Grants & Transfers to Others | 374,705 | 459,146 | 84,441 | 458,870 | 468,886 | 479,203 |
| Total Expenditures | 2,470,714 | 2,798,726 | 328,012 | 2,953,231 | 3,027,923 | 3,103,502 |
| Net | 1,273,413 | 1,300,664 | 27,250 | 1,417,194 | 1,472,972 | 1,529,381 |
| By Program | | | | | | |
| Administration | (339,500) | (385,338) | (45,837) | (343,878) | (346,089) | (348,995) |
| General By-Law | 1,612,914 | 1,686,001 | 73,088 | 1,761,072 | 1,819,061 | 1,878,376 |
| Net Taxation | 1,273,413 | 1,300,664 | 27,250 | 1,417,194 | 1,472,972 | 1,529,381 |

**Building & Enforcement Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (3,468,000) | (3,500,000) | (32,000) | (3,570,000) | (3,640,000) | (3,713,000) |
| Transfer from Reserves & Reserve Funds | (162,879) | (343,661) | (180,782) | (363,604) | (398,628) | (428,950) |
| Total Revenue | (3,630,879) | (3,843,661) | (212,782) | (3,933,604) | (4,038,628) | (4,141,950) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 2,480,995 | 2,751,348 | 270,352 | 2,843,447 | 2,924,995 | 3,004,187 |
| Materials, Supplies & Fees | 83,238 | 92,910 | 9,673 | 93,906 | 94,925 | 95,966 |
| Contracted Services | 15,000 | 15,000 | - | 15,000 | 15,000 | 15,000 |
| Equipment Charges & Internal Allocations | 1,051,646 | 984,403 | (67,243) | 981,251 | 1,003,709 | 1,026,796 |
| Total Expenditures | 3,630,879 | 3,843,661 | 212,782 | 3,933,604 | 4,038,628 | 4,141,950 |
| Net | - | - | - | - | - | - |
| By Program | | | | | | |
| Administration | - | - | - | - | - | - |
| Building Inspection | - | - | - | - | - | - |
| Net Taxation | - | - | - | - | - | - |

**Business, Real Estate & Environmental Initiatives
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (3,900) | (3,900) | - | (23,900) | (23,900) | (23,900) |
| Transfer From Reserves & Reserve Funds | (241,192) | (234,690) | 6,502 | (239,445) | (244,343) | (209,386) |
| Total Revenue | (245,092) | (238,590) | 6,502 | (263,345) | (268,243) | (233,286) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 759,118 | 765,955 | 6,837 | 890,342 | 926,286 | 962,506 |
| Materials, Supplies & Fees | 23,415 | 35,470 | 12,055 | 35,470 | 35,470 | 35,470 |
| Contracted Services | 335,200 | 328,200 | (7,000) | 328,200 | 328,200 | 328,200 |
| Equipment Charges & Internal Allocations | 10,040 | 10,341 | 301 | 10,651 | 10,971 | 11,300 |
| Grants & Transfers to Others | 40,000 | 40,000 | - | 40,000 | 40,000 | - |
| Total Expenditures | 1,167,773 | 1,179,966 | 12,194 | 1,304,663 | 1,340,927 | 1,337,476 |
| Net | 922,681 | 941,376 | 18,695 | 1,041,318 | 1,072,684 | 1,104,190 |
| By Program | | | | | | |
| Administration | 627,481 | 640,176 | 12,695 | 740,118 | 771,484 | 802,990 |
| Landfills | 255,200 | 273,200 | 18,000 | 273,200 | 273,200 | 273,200 |
| Environmental Management | 40,000 | 28,000 | (12,000) | 28,000 | 28,000 | 28,000 |
| Net Taxation | 922,681 | 941,376 | 18,695 | 1,041,318 | 1,072,684 | 1,104,190 |

**Climate Leadership
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Transfer From Reserves & Reserve Funds | (229,401) | - | 229,401 | (325,000) | - | (190,000) |
| Total Revenue | (229,401) | - | 229,401 | (325,000) | - | (190,000) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 263,871 | 283,239 | 19,369 | 361,793 | 380,048 | 399,113 |
| Materials, Supplies & Fees | 7,600 | 8,350 | 750 | 9,250 | 9,250 | 9,250 |
| Transfers to Reserves & Reserve Funds | - | 75,000 | 75,000 | - | 75,000 | - |
| Grants & Transfers to Others | 690,000 | 450,000 | (240,000) | 1,250,000 | 1,250,000 | 1,300,000 |
| Total Expenditures | 961,471 | 816,589 | (144,881) | 1,621,043 | 1,714,298 | 1,708,363 |
| Net | 732,069 | 816,589 | 84,520 | 1,296,043 | 1,714,298 | 1,518,363 |
| By Program | | | | | | |
| Administration | 732,069 | 816,589 | 84,520 | 1,296,043 | 1,714,298 | 1,518,363 |
| Net Taxation | 732,069 | 816,589 | 84,520 | 1,296,043 | 1,714,298 | 1,518,363 |

**Commissioner - Growth and Development Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | - | - | - | - | - | - |
| Transfer From Reserves & Reserve Funds | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 358,791 | 373,007 | 14,216 | 390,222 | 401,930 | 413,987 |
| Materials, Supplies & Fees | 6,100 | 3,300 | (2,800) | 3,800 | 3,800 | 3,800 |
| Contracted Services | 2,000 | - | (2,000) | - | - | - |
| Total Expenditures | 366,891 | 376,307 | 9,416 | 394,022 | 405,730 | 417,787 |
| Net | 366,891 | 376,307 | 9,416 | 394,022 | 405,730 | 417,787 |
| By Program | | | | | | |
| Administration | 366,891 | 376,307 | 9,416 | 394,022 | 405,730 | 417,787 |
| Net Taxation | 366,891 | 376,307 | 9,416 | 394,022 | 405,730 | 417,787 |

**2024 Capital Budget and Funding Request
Growth and Development Services**

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|---|------------------------|---|-----------------------------------|---|--------------------------------|---------------|--------------|---|
| Business, Real Estate and Environment Services | | | | | | | | |
| REE - Strategic Property Land Development | 325,000 | 325,000 | | | | | | |
| REE - Employment Land Acquisition | 6,000,000 | | 6,000,000 | Industrial Land Reserve Fund | | | | |
| REE - Employment Land Servicing | 2,600,000 | | 2,600,000 | Industrial Land Reserve Fund | | | | |
| REE - EMP Remediation and Monitoring | 200,000 | | 200,000 | Environment Reserve Fund | | | | |
| Business, Real Estate and Environment Services Total | 9,125,000 | 325,000 | 8,800,000 | | - | - | - | |
| Planning Services | | | | | | | | |
| PLD - Official Plan Consolidation/ 5 Year Reviews | 250,000 | 137,500 | | | 112,500 | | | |
| PLD - Affordable Housing Assessment Report | 100,000 | 100,000 | | | | | | |
| PLD - Density by Design | 100,000 | 100,000 | | | | | | |
| PLD - North King's Town | 150,000 | 150,000 | | | | | | |
| PLD - Development Review/Land Management | 25,000 | 25,000 | | | | | | |
| PLD - Project Costs/Long Term Planning | 250,000 | 250,000 | | | | | | |
| PLD - 3D GIS Development Strategy | 34,000 | 34,000 | | | | | | |
| PLD - Natural Heritage Study | 315,000 | 173,250 | | | 141,750 | | | |
| Planning Services Total | 1,224,000 | 969,750 | - | | 254,250 | - | - | |

**2024 Capital Budget and Funding Request
Growth and Development Services**

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|------------------|---|--------------------------|-----------------------------------|------------------------|--------|-------|------------------------------------|
| Climate Leadership | | | | | | | | |
| CLD - Climate Leadership Priorities Implementation | 253,000 | 253,000 | | | | | | |
| Climate Leadership Total | 253,000 | 253,000 | - | | - | - | - | |
| Licensing and Enforcement Services | | | | | | | | |
| LES - Accela Licensing and Code Enforcement | 50,000 | 50,000 | | | | | | |
| LES - Online Payment - Cityview | 50,000 | 50,000 | | | | | | |
| LES - PS Field Hardware | 20,000 | 20,000 | | | | | | |
| Licensing and Enforcement Services Total | 120,000 | 120,000 | - | | - | - | - | |
| Parking | | | | | | | | |
| PRK - Chown | 150,000 | | 150,000 | Parking Reserve Fund | | | | |
| PRK - Sheraton | 100,000 | | 100,000 | Parking Reserve Fund | | | | |
| PRK - Surface Lots | 629,177 | | 629,177 | Parking Reserve Fund | | | | |
| PRK - Internal Project Management | 136,209 | | 136,209 | Parking Reserve Fund | | | | |
| PRK - Pay & Display/Meters | 106,121 | | 106,121 | Parking Reserve Fund | | | | |
| Parking Total | 1,121,506 | - | 1,121,506 | | - | - | - | |

**2024 Capital Budget and Funding Request
Growth and Development Services**

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|------------------------|---|-----------------------------------|---|--------------------------------|---------------|--------------|---|
| Building Services | | | | | | | | |
| BEN - Building Hardware | 43,000 | | 43,000 | BRAGG Reserve Fund | | | | |
| Climate Leadership Total | 43,000 | - | 43,000 | | - | - | - | |
| Growth and Development Services Total | 11,886,506 | 1,667,750 | 9,964,506 | | 254,250 | - | - | |

**Community Services
2024 - 2027 Multi Year Operating Budget**

| By Department | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|---------------------------------------|---------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Heritage Services | 1,982,481 | 2,182,481 | 2,281,272 | 98,792 | 2,410,583 | 2,509,700 | 2,573,426 |
| Housing | 14,654,462 | 16,154,462 | 16,571,595 | 417,132 | 17,401,430 | 18,458,369 | 19,285,601 |
| Social Services | 5,447,996 | 5,447,996 | 5,598,081 | 150,085 | 5,864,432 | 6,100,646 | 6,329,876 |
| Long Term Care | 6,050,961 | 6,550,961 | 6,707,308 | 156,347 | 7,147,755 | 7,523,627 | 7,822,678 |
| Arts & Culture Services | 3,340,163 | 3,340,163 | 3,422,730 | 82,566 | 3,674,131 | 3,800,824 | 3,954,163 |
| Recreation & Leisure Services | 8,928,448 | 8,128,448 | 8,276,892 | 148,444 | 8,332,938 | 8,735,846 | 9,266,677 |
| Community Services & Wellbeing | - | - | 98,387 | 98,387 | 112,030 | 126,311 | 141,201 |
| Commissioner's Office | 398,112 | 248,112 | 621,937 | 373,825 | 702,876 | 770,680 | 832,995 |
| Net Taxation | 40,802,623 | 42,052,623 | 43,578,201 | 1,525,578 | 45,646,174 | 48,026,002 | 50,206,616 |
| Revenues | | | | | | | |
| Recoveries - Other Municipalities | (1,979,597) | (1,979,597) | (1,974,089) | 5,508 | (2,037,782) | (2,131,793) | (2,218,538) |
| Fees, Charges & Other Revenue | (15,000,094) | (15,400,094) | (17,969,567) | (2,569,473) | (18,381,574) | (18,669,360) | (18,787,964) |
| Provincial Subsidies | (79,679,684) | (83,179,684) | (85,328,164) | (2,148,480) | (85,604,066) | (85,951,953) | (86,236,707) |
| Federal Subsidies | (1,897,426) | (1,897,426) | (1,516,798) | 380,628 | (1,221,420) | (844,645) | (488,749) |
| Transfer From Reserves & Reserve Funds | (1,371,069) | (1,371,069) | (488,000) | 883,069 | (443,500) | (233,500) | (188,500) |
| Total Revenue | (99,927,870) | (103,827,870) | (107,276,618) | (3,448,748) | (107,688,342) | (107,831,251) | (107,920,458) |

| By Department | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|---------------------------------------|---------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures | | | | | | | |
| Salaries, Wages & Benefits | 38,170,309 | 37,820,309 | 40,721,449 | 2,901,140 | 42,501,079 | 43,766,686 | 45,047,956 |
| Materials, Supplies & Fees | 4,813,004 | 4,813,004 | 5,221,749 | 408,746 | 5,288,003 | 5,351,769 | 5,396,676 |
| Contracted Services | 3,059,476 | 3,059,476 | 3,494,600 | 435,124 | 3,508,910 | 3,514,715 | 3,493,503 |
| Grants & Transfers to Others | 80,371,006 | 85,871,006 | 86,238,432 | 367,426 | 86,479,497 | 87,169,938 | 87,664,429 |
| Equipment Charges & Internal Allocations | 10,277,881 | 10,277,881 | 11,148,087 | 870,206 | 11,410,195 | 11,787,496 | 12,134,449 |
| Transfers to Reserves & Reserve Funds | 4,038,818 | 4,038,818 | 4,030,502 | (8,315) | 4,146,830 | 4,266,648 | 4,390,061 |
| Total Expenditures | 140,730,493 | 145,880,493 | 150,854,819 | 4,974,326 | 153,334,516 | 155,857,253 | 158,127,074 |
| Net | 40,802,623 | 42,052,623 | 43,578,201 | 1,525,578 | 45,646,174 | 48,026,002 | 50,206,616 |

Community Services

2024 Operating & Capital Budget Summary

Community Services is a group of departments focused on the delivery of community focused programs and services that meet the social, cultural, recreation and leisure needs of the Kingston community. This work supports community development through strategic investments that improve the quality of life for Kingston residents. This group of services works closely with teams from other areas of the corporation, mostly with teams in Growth & Development Services and Corporate Services.

The Community Services Group is comprised of the following departments:

- Commissioner's Office
- Arts & Culture Services
- Community Development & Wellbeing and Indigenization, Inclusion, Diversity, Equity & Accessibility (IIDEA)
- Heritage Services
- Housing & Social Services
- Recreation & Leisure Services
- Long-Term Care/Rideaucrest Home

Budget related data:

The Community Services gross operating budget is \$120M. This is funded by non-tax revenues in the amount of \$65.9M in federal and provincial grants and subsidies; \$19.7M in user fees; \$0.9M in transfers from reserve funds; \$2.0M recoveries from other municipalities; and \$31.5M in municipal taxes. The net budget requirement from taxation for Community Services in 2024 is increasing by approximately \$1.9M.

1. Arts & Culture Services

Service Overview

The Arts & Culture Services Department contributes to the development of arts and culture in Kingston by providing financial support to arts organizations and artists, presenting live performance programming and building arts audiences, delivering cultural and community events and inclusive community arts programs, commissioning public artworks and delivering public art programming, and supporting the City's creative industries.

The Department's work is structured around four core service areas - asset management and development; programming; sector development; and cultural development - and the work serves a diversity of Kingston residents, including arts participants and audiences; artists and creatives; and various (ethno) cultural groups.

Priority Focus & Key Initiatives

- Manage the lasting impacts of the COVID-19 pandemic on the arts and culture sectors, including its impacts on City-owned cultural facilities and City-led programs as well as in relation to the broader arts and culture sectors in Kingston.
- Manage the transition of Special Events from Recreation & Leisure Services, prioritizing the continued growth and evolution of City supported special events as community cultural events, performances, and celebrations.
- Maintain and nurture strategic community cultural partnerships through service level agreements to deliver key services and support related to arts and culture, including with Tourism Kingston for implementation of the Kingston Music Strategy, the Kingston Arts Council for the administration of the City of Kingston Arts Fund, the Kingston Theatre Alliance for delivery of the Kick & Push summer theatre festival, and H'Art Centre (proposed) on the expansion of accessible community arts programming.
- Complete the large-scale review of the City of Kingston Arts Fund and present final recommendations to Council to ensure the funding program remains relevant and responsive to the arts and culture sector. Ensure the review considers and is aligned with other funding programs and priorities within Community Services.
- Deliver annual arts programs that recognize and support local artists and contribute to the cultural vitality and civic identity of Kingston, including the Mayor's Arts Awards, Poet Laureate, YGK Music and Local Arts Residency.
- Deliver diverse and participatory public art programming, that in 2024 includes community arts public art projects and engagement at Rideau Heights Community Centre (Council approved site for public art), professional development for local artists, and a new framework for artist-and community-initiated temporary public artworks and programs.
- Continue to manage the Kingston Grand Theatre as a cultural hub through commercial and community rental bookings, local artist development initiatives, and the curation and delivery of the Grand OnStage season. Develop an operational plan for the Kingston Grand Theatre that includes a renewed vision and a refreshed organizational structure that ensures the staffing and resources align with the usage and demand on the venue in order to ensure its continued sustainability. Participate in the Slush Puppie Place and Kingston Grand Theatre Working Group to establish synergies between the two venues and align opportunities for unique and diverse performing arts programming.

- Continue to meet with the Creative Industries Working Group to track projects and programming that aligns with the Creative Industries Profile Sector Report and Strategy and Council's Strategic Priorities.
- Initiate the development of a new Culture Plan for Kingston that will guide arts and culture services, policy, and programming over the next five-to-ten years.

Capital Highlights

Capital Works in Progress (WIP)

- Functional capital related to the Grand Theatre and the J.K. Tett Centre.
- On-going implementation of the Public Art Program.
- Implementation of Council-approved, creative industry focused strategies including the broader Creative Industries Profile Sector Report and Strategy and the Kingston Music Strategy.
- Funds to complete a review the City of Kingston Arts Fund.

Capital Budget

The 2024 capital budget request for Arts & Culture Services is \$150,000 and includes funds to initiate work on the development of a new Culture Plan for Kingston.

2. Community Development & Wellbeing

Service Overview

This is a new City service area, endorsed by Council, with a focus on the implementation of the community safety and wellbeing plan (CSWB). In order to deliver on this and other priority areas, the Community Development and Wellbeing Department has been formed and is expected to be in operation in April 2024 after the staffing complement has been finalized. In addition to the CSWB implementation, this department will also lead the City's Indigenization, Inclusion, Diversity, Equity and Accessibility (IIDEA) portfolio and will focus on various areas that support the social infrastructure of the community such as, but not limited to, Food Security, Age-friendly, Municipal Fee Assistance Program and the Kingston Youth Strategy. In the development of the 2024 budget the funding to support the IIDEA division has remained in the commissioner's budget and is reviewed there, this budget will be transferred to new CDW department with it comes into operation in April.

Priority Focus & Key Initiatives

In 2024 the department will focus on:

- Continuation of the Community Development Strategy, developed in 2023, will further build and activate neighbourhoods and communities.
- Further implement and measure the impact of the Community Safety and Wellbeing Plan implementation, identify gaps and opportunities and initiate an update for 2025.
- Finalize an environmental scan/gap analysis for the various Food Security initiatives in the community and create a food security strategy.
- Update of the Age-friendly Plan.
- Finalize the Municipal Fee Assistance Program review and implement recommendations.
- Coordinate the administration of the Community Investment Grant with the United Way.
- Review the Community Garden policies and coordinating by-laws, with a view to removing barriers to urban food production.

Capital Budget

There were no new requests from this department in 2024.

3. Heritage Services

Service Overview

The Heritage Services Department champions City-wide innovation in the stewardship of Kingston's rich cultural heritage – natural, tangible and intangible.

The department oversees two major focus areas. The first, built heritage, supports the administration of the *Ontario Heritage Act* within a Kingston context and ensures quality service is provided with accountability to municipal strategies, policies and procedures. The built heritage portfolio additionally offers heritage guidance related to land use planning, City-wide development processes and the implementation of the City of Kingston Archaeological Management Plan. The second focus area, cultural heritage programming, aligns the operation of the City-owned museums, Kingston City Hall National Historic Site, the management of the City of Kingston Civic Collection as well as community-wide interpretive projects and heritage activations. In addition, the department continues to support and provide leadership to the Indigenous Initiatives portfolio of the City of Kingston. This work will transition in part to the Community Development and Wellbeing/IIDEA Department when it is formed in April, though Heritage Services will continue to provide support and foster an integrated, intersectional and systems-based approach to incorporating and honouring Indigenous knowledge in the work of the City.

Taken as a whole, the department positions Kingston at the cutting edge of heritage in Ontario, taking a holistic approach informed by best practices and supported by strategic coordination that seeks to preserve and enliven heritage in all its forms.

Priority Focus & Key Initiatives

- Continuing to respond to the changes brought by Bill 23 to the *Ontario Heritage Act*, including the processing of over 330 listed heritage properties by the January 1, 2025 deadline.
- Updating the Heritage Easement Agreement with Queen's University.
- Completing updates to the Kingston Archaeological Management Plan by mid-2024.
- Working toward the development of two Indigenous Consultation Frameworks, one specifically to guide consultation and relationship building with First Nations and the second to guide engagement and consultation practices with Urban Indigenous Committee members.
- Identifying dedicated spaces in select City parks for the establishment of Indigenous sacred and ceremonial fires, through engagement with the Indigenous community.
- Maintain strategic community cultural partnerships through service level agreements to deliver key services and support, including the Kingston and Area Association of Museums, Art Galleries and Historic Sites (KAM) and the Kingston Native Centre and Language Nest (KNCLN).
- Completing a review of the City of Kingston Heritage Fund, to ensure the program continues to meet the needs and expectations of the community, the heritage sector and the City.
- Undertaking changes to public spaces in City Hall National Historic Site to support more inclusive story telling.
- Developing and presenting community exhibitions and programs at the PumpHouse Museum, MacLachlan Woodworking Museum and City Hall National Site that emphasize inclusivity, education and enjoyment.

Capital Highlights

Capital Works in Progress (WIP)

A number of projects are currently underway with completion anticipated in 2024 including the following:

- Kingston Archaeological Management Plan Updates.
- Interpretive signage on and around the Waaban Crossing.

- City Hall Exhibit Development – Indigenous History.

Capital Budget

There were no new requests from this department in 2024.

4. Housing & Social Services

Service Overview

The City of Kingston is one of the 47 Service Managers in the Province providing a variety of human services to residents of the City of Kingston and County of Frontenac. The department plans, manages and co-funds human services including those related to Housing and Homelessness services, Social Assistance, Homemaking and Early Years programming which are either directly delivered by staff in the Housing & Social Services Department (H&SS) and/or through many funded agencies across the community.

In addition to the municipal tax-base, H&SS receives funding from the Ministry of Municipal Affairs and Housing, the Ministry of Education, the Ministry of Health, the Ministry of Community and Social Services, and Canada Mortgage and Housing Corporation.

Priority Focus & Key Initiatives

Social Services and Early Years Division

Social Assistance and Early Years program delivery will continue to change and adapt with provincial plans and modernization. For 2023, the key initiatives in the Social Services and Early Years Division include:

- Continue to work through the financial impacts of the provincial budget changes in the Ontario Works program. The administrative funding allocations and client allocations for 2024 (which are a 50/50 provincial cost share) remain frozen at the 2018 actual expense level.
- Continue to work through changes to employment services and the implementation of the broader Provincial Social Services Renewal strategy. Social Assistance Renewal will continue with the long-term vision of centralizing the financial administration of social assistance with the Province.
- Staff will work through the first full year of the Employment Services Transformation that was implemented in the Kingston area on October 1, 2023, with a focus on continuing to create increased integration within the department, the corporation and with community agencies to facilitate easier access to services for low-income workers as well as recipients of Ontario Works.

- The Childcare and Early Years team will continue to support the childcare and early learning sector through the rollout of the Canada Wide Early Learning and Child Care (CWELCC) system with additional parent fee reductions/loss of revenue for childcare providers and further expansion of the licensed childcare system. The Ministry of Education launched their updated funding guidelines in late November 2023 and provincial service managers are still reviewing the full impacts of these updates. It is also expected that the funding formula will change again in the fall of 2024. Staff will update Council on any budget and service delivery impacts after having had the opportunity to further review and understand the impacts locally.
- In 2024 the Childcare and Early Years team will continue its focus on increased childcare center accountability and will work in close partnership with the Strategy, Innovation and Partnerships Department to attract, support and retain Early Childhood Educators and other staff across the sector.

Housing and Homelessness

The focus continues to be on the coordination, funding and implementation of approved housing units and adding additional emergency, transitional, supportive and affordable housing solutions to the housing supply in Kingston. The division will also continue its focus on stabilizing and managing the municipally funded homelessness services with partner agencies and as integrated across the Social Housing and Social Services portfolios.

For 2024, the key initiatives in the Housing and Homelessness Division include:

- Continuing to focus on housing and homelessness issues by supporting additional emergency, transitional, supportive and affordable housing projects. The department will also continue to focus on integrating front line services to better support delivery of services to clients.
- Staff will report to Council on the outcomes of the 10-year Housing and Homelessness Plan, and the Housing and Social Services specific recommendations of the Mayor's Task Force on Housing Implementation Plan.
- Develop new, advance and execute on all affordable housing units approved by Council over the last several years.
- Continued participation in the Homelessness Collective Initiative as well as the encampment working groups; looking at longer term solutions for supporting people that are unhoused.
- Continue to utilize rent supplements to prioritize housing first and ensure that tenants in new affordable housing developments also have access to rent supplements to support the most vulnerable.

- Continue to monitor and review the homelessness system, including coordination on updates to the By Name List with partner agencies.
- Finalize the Social Housing End of Operating Agreement/End of Mortgages (EOA/EOM) strategy for all the social housing projects resulting in updated agreements with expired projects, and a plan for those projects expiring in the next three to five years.
- Update the Building Condition Assessments (BCA) for each building providing Social Housing, resulting in a long-term needs list for each provider.
- Conduct an Operational Review for the Kingston Frontenac Housing Corporation.

Capital Highlights

Capital Works in Progress (WIP)

There is approximately \$33M in the WIP. These funds are a mix of Municipal, Provincial and Federal contributions and the majority of these funds are allocated to approved housing developments such as 1316-1318 Princess Street, 805 Ridley Drive, 484 Albert Street and 1752 Bath Road.

Capital Budget

The 2024 capital budget request for Housing & Social Services is \$7,902,657 which includes funding of \$5M for Affordable Units, provincial funding of \$672,670K for the Ontario Priorities Housing Initiative (OPHI), and approximately \$1.8M is Canada Ontario Community Housing Initiative (COCHI).

5. Recreation & Leisure Services

Service Overview

Recreation & Leisure Services Department is responsible for the operations of all arenas, marinas, community centres, and pools and delivers a variety of recreation programs across the community. Many services are delivered in partnership with key stakeholders and community partners. New in 2023 and moving forward, the department will take a more direct role in the operation of the Large Venue Entertainment Centre, especially as related to facility maintenance work and community ice and event bookings.

Moving into 2024 the focus for Recreation & Leisure Services will continue to be on community partnerships to improve programs and services to residents. These include continued partnership with BGC Southeast and the YMCA of Eastern Ontario to provide summer day camps, parks programming and additional after school programming in community centres. Though it was anticipated that recreation and leisure activities and

corresponding revenues would return to pre-pandemic levels in 2023, the recovery of the sector has continued, and pre-pandemic revenues were not realized. The 2024 budget accounts for staffing within the department at pre-pandemic levels with opportunity to focus the compliment on the programming and community uses that are in high demand in the post pandemic landscape.

Priority Focus & Key Initiatives

- Support the transfer of the Special Events team to the Arts & Culture Services Department.
- Begin community visioning for innovative adaptation and reuse of Portsmouth Olympic Harbour and Centre 70 facilities alongside of the development of a design for the Memorial Centre redevelopment.
- Support and implement recommendations from the Sports Infrastructure Study to support sports tourism.
- Complete the review of options for the operation of the Confederation Basin Marina, including seeking a third-party operator.
- Support, alongside other City Departments, the City led operation of the Kingston Public Market in 2024.
- Continue partnership renewals and develop new programming partnerships across recreation sites and Community Centres.
- Report to Council with a plan to service the community aquatics needs and sports tourism, and that considers the integration of wellness programs.
- Support increased alignment between the Slush Puppie Place and the Kingston Grand Theatre as providers of entertainment offerings in the downtown core and with a focus on IIDEA in program offerings.

Capital Highlights

Capital Works in Progress (WIP)

- Ongoing asset management of arenas, marinas, community centres and aquatic facilities.
- Continued work with Facilities, Management & Construction Services on ongoing building automated systems, refrigeration and other building related works at the Slush Puppie Place.
- Dock infrastructure study and associated work for Confederation Basin Marina.

Capital Budget

The 2024 capital request for Recreation & Leisure Services is \$935,500. The new capital work in 2024 includes scheduled facilities maintenance work at community centres, arenas and aquatic facilities, as well as maintenance and facility updates at the Slush Puppie Place.

6. Long-Term Care/Rideaucrest Home

Service Overview

Rideaucrest Home is an Accredited Home which is owned and operated by the City of Kingston. Originally opened in 1935, the Home has 170 beds and has been in its current location since 1993. There are more than 240 staff across all internal departments. The Home is a municipal home and is funded primarily by the City of Kingston and the Ministry of Health and Long-Term Care (MOHLTC), along with resident accommodation co-payments.

The long-term care sector and Rideaucrest Home continues in its recovery efforts from the COVID-19 Pandemic. The pandemic saw great change to our sector with the release of the Fixing Long-Term Care Act, 2021, along with changes to Emergency Preparedness, Infection, Prevention and Control Standards as well as Health and Human Resource challenges. The Pandemic has also caused challenges for the Province related to funding announcements and commitments to funding streams for long-term care and the entire health care sector. As we move into 2024, the announced funding streams are incorporated into the 2024 operating budget. As with previous years, assumptions have been made for funding currently allocated from the Province and those funding streams anticipated in 2024.

Priority Focus & Key initiatives

- The Home will continue to work with community partners and work together with the Ministry of Health and Long-Term Care (MOHLTC), Home and Community Care Support Services (HCCSS), KFL&A Public Health Unit, FL&A Ontario Health Team and Accreditation Canada on quality improvement and legislative compliance.
- As part of the Fixing Long-Term Care Act, 2021, the Home will continue with the final phase of the operational plan in 2024 to meet the target of 4 hours of direct resident care per resident per day. This initiative is legislated with in the Fixing Long-Term Care Act and is fully funded by the Province.
- Rideaucrest continues to work with Human Resources to maximize health care worker recruitment and retention, while continuing with partnerships through our local educational institutions.
- Continual work on capital projects and plans, in conjunction with Facilities Management & Construction Services, to ensure a safe and modernized home for our residents. This

work is in response to feedback obtained by the MOHLTC, Accreditation Canada and resident and family feedback.

Capital Highlights

Capital Works in Progress (WIP)

Rideaucrest WIPs include donations to the Home. Rideaucrest partners with Facilities, Management & Construction Services on capital works for continued renovation plans; resident washrooms, common area and dining room expansions, as well as the replacement of the Fire Alarm System.

Capital Budget

Capital funded plans total \$100,000 for Rideaucrest Home in 2024 which include resident care equipment such as beds, mattresses, ceiling track and motor installation, kitchen and environmental services equipment.

7. Community Services Commissioner's Office

Service Overview

The responsibilities of the Community Services Commissioner's Office include providing strategic leadership and oversight to the delivery of a diverse set of community focused programs and services that meet the social, cultural, recreation and leisure needs of the Kingston community. The office and the Commissioner operate as part of the Corporate Management Team and lead the integration of Community Services work within the comprehensive strategic planning, operational activities, and community planning of the Corporation with a focus on ensuring that the city's mission, vision, and values, and council priorities are incorporated into municipal activities and services. In the development of the 2024 budget the budget to support the IIDEA division has remained in the Commissioner's budget. This budget will be transferred to the new CDW department with it comes into operation in April.

Priority Focus & Key Initiatives

- Lead Organizational change and leadership development across Community Services leadership team as key vacancies are filled into 2024 and the new Community Development and Wellbeing Department is formed.
- Continuing work on the existing IIDEA workplan and the development of an IIDEA Strategy and Action plan. The strategy will review and bring together a number of existing City and community-initiated strategies/workplans and will consider both internal

and external IIDEA needs to better inform City policy, community engagement initiatives and outreach moving forward.

Capital Highlights

Capital Works in Progress (WIP)

- Funds to develop an IIDEA strategy and action plan. An RFP has been developed for this work and will be released in Q1 2024 with targeted completion by year end.

Capital Budget

There were no new requests from this office, including from IIDEA, in 2024.

Heritage Services
2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|----------------------------|----------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (40,000) | (54,500) | (14,500) | (56,950) | (58,625) | (59,175) |
| Provincial Subsidies | (26,453) | (26,453) | - | (26,453) | (26,453) | (26,453) |
| Federal Subsidies | (92,000) | (53,000) | 39,000 | (53,000) | (53,000) | (53,000) |
| Transfer From Reserves and Reserve Funds | (100,000) | (100,000) | - | (100,000) | (75,000) | (75,000) |
| Total Revenue | (258,453) | (233,953) | 24,500 | (236,403) | (213,078) | (213,628) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 1,509,929 | 1,563,654 | 53,725 | 1,669,498 | 1,718,937 | 1,769,930 |
| Materials, Supplies & Fees | 153,286 | 157,405 | 4,119 | 157,561 | 157,765 | 157,853 |
| Contracted Services | 7,957 | 9,686 | 1,729 | 9,880 | 10,077 | 10,279 |
| Grants & Transfers to Others | 627,511 | 635,652 | 8,141 | 655,995 | 676,545 | 683,953 |
| Equipment Charges & Internal Allocations | 142,251 | 148,829 | 6,578 | 154,053 | 159,455 | 165,039 |
| Total Expenditures | 2,440,934 | 2,515,225 | 74,292 | 2,646,986 | 2,722,778 | 2,787,054 |
| Net | 2,182,481 | 2,281,272 | 98,792 | 2,410,583 | 2,509,700 | 2,573,426 |
| By Program | | | | | | |
| Administration | 1,876,362 | 1,976,404 | 100,041 | 2,101,039 | 2,194,981 | 2,252,422 |
| Concessions | (1,000) | (1,500) | (500) | (2,600) | (2,700) | (2,700) |
| Facility | 236,101 | 244,801 | 8,700 | 251,074 | 257,348 | 264,128 |
| Museum Exhibitions | 29,061 | 26,082 | (2,979) | 26,054 | 25,526 | 25,499 |
| Public Programs | 41,957 | 35,486 | (6,471) | 35,016 | 34,546 | 34,077 |
| Net Taxation | 2,182,481 | 2,281,272 | 98,792 | 2,410,583 | 2,509,700 | 2,573,426 |

Housing

2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|----------------------------|----------------------------|------------------|---------------------|--------------------|--------------------|
| Revenues | | | | | | |
| Provincial Subsidies | (7,434,736) | (8,401,915) | (967,179) | (8,306,720) | (8,306,720) | (8,306,720) |
| Federal Subsidies | (1,745,426) | (1,416,798) | 328,628 | (1,124,420) | (747,645) | (391,749) |
| Fees, Charges & Other Revenue | - | (80,000) | (80,000) | - | - | - |
| Recoveries - Other Municipalities | (818,041) | (793,668) | 24,373 | (796,939) | (831,086) | (859,779) |
| Transfer From Reserves & Reserve Funds | (868,569) | (60,000) | 808,569 | (40,000) | (20,000) | - |
| Total Revenue | (10,866,772) | (10,752,381) | 114,391 | (10,268,079) | (9,905,451) | (9,558,248) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 1,054,515 | 1,072,339 | 17,824 | 1,127,718 | 1,170,535 | 1,208,955 |
| Materials, Supplies & Fees | 270,749 | 275,784 | 5,035 | 276,320 | 278,356 | 278,393 |
| Contracted Services | 80,000 | 85,000 | 5,000 | 65,000 | 45,000 | - |
| Equipment Charges & Internal Allocations | 149,107 | 633,627 | 484,520 | 612,608 | 624,312 | 636,290 |
| Grants & Transfers to Others | 25,179,863 | 25,104,325 | (75,537) | 25,434,963 | 26,092,717 | 26,567,312 |
| Transfers to Reserves & Reserve Funds | 287,000 | 152,900 | (134,100) | 152,900 | 152,900 | 152,900 |
| Total Expenditures | 27,021,234 | 27,323,976 | 302,742 | 27,669,509 | 28,363,820 | 28,843,849 |
| Net | 16,154,462 | 16,571,595 | 417,132 | 17,401,430 | 18,458,369 | 19,285,601 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| By Program | | | | | | |
| Administration and Employment Assistance | 767,352 | 1,098,536 | 331,184 | 1,233,884 | 1,278,387 | 1,298,074 |
| Rent Supplement | 2,819,472 | 3,122,186 | 302,714 | 3,458,952 | 3,722,254 | 3,835,139 |
| Local Housing Corporation | 6,421,364 | 6,623,897 | 202,533 | 6,651,783 | 6,649,628 | 6,571,956 |
| Non Profit Housing Providers | 994,952 | 1,030,464 | 35,512 | 1,188,725 | 1,463,294 | 1,735,071 |
| Homeownership | 150,000 | 150,000 | - | 150,000 | 150,000 | 150,000 |
| Provincial Programs | 5,001,323 | 4,546,512 | (454,811) | 4,718,085 | 5,194,805 | 5,695,361 |
| Net Taxation | 16,154,462 | 16,571,595 | 417,132 | 17,401,430 | 18,458,369 | 19,285,601 |

**Social Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Provincial Subsidies | (63,919,316) | (63,409,678) | 509,638 | (63,315,716) | (63,319,158) | (63,322,669) |
| Fees, Charges & Other Revenue | (214,222) | (215,007) | (784) | (215,807) | (216,623) | (217,456) |
| Recoveries - Other Municipalities | (1,161,556) | (1,180,421) | (18,865) | (1,240,843) | (1,300,707) | (1,358,759) |
| Transfer From Reserves & Reserve Funds | (110,000) | (110,000) | - | (110,000) | (110,000) | (110,000) |
| Total Revenue | (65,405,094) | (64,915,105) | 489,989 | (64,882,366) | (64,946,488) | (65,008,883) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 7,007,587 | 6,992,785 | (14,802) | 7,282,123 | 7,513,683 | 7,738,340 |
| Materials, Supplies & Fees | 967,680 | 994,738 | 27,058 | 1,002,533 | 1,011,079 | 1,017,253 |
| Contracted Services | 464,798 | 675,176 | 210,378 | 679,895 | 685,198 | 689,577 |
| Equipment Charges & Internal Allocations | 3,483,792 | 2,559,567 | (924,225) | 2,620,373 | 2,682,703 | 2,746,592 |
| Grants & Transfers to Others | 58,929,233 | 59,290,921 | 361,688 | 59,161,875 | 59,154,470 | 59,146,997 |
| Total Expenditures | 70,853,090 | 70,513,187 | (339,904) | 70,746,798 | 71,047,133 | 71,338,759 |
| Net | 5,447,996 | 5,598,081 | 150,085 | 5,864,432 | 6,100,646 | 6,329,876 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| By Program | | | | | | |
| Administration and Employment Assistance | 3,795,272 | 3,944,729 | 149,457 | 4,209,424 | 4,443,935 | 4,671,423 |
| Community Services Investment | 329,078 | 327,293 | (1,784) | 326,493 | 325,677 | 324,844 |
| Provincial Programs | 27,673 | 27,673 | - | 27,673 | 27,673 | 27,673 |
| Allowances & Benefits | 66,947 | 68,286 | 1,339 | 69,651 | 71,044 | 72,465 |
| OW Childcare | 34,545 | 34,545 | - | 34,545 | 34,545 | 34,545 |
| Childcare Fee Subsidies | 602,533 | 602,533 | - | 602,533 | 602,533 | 602,533 |
| Delivery Agent Wage Subsidy | 416,743 | 416,758 | 15 | 416,758 | 416,758 | 416,758 |
| Special Needs | 131,007 | 131,011 | 4 | 131,011 | 131,011 | 131,011 |
| Homemaking Services | 41,359 | 42,187 | 828 | 43,031 | 43,892 | 44,760 |
| Neighborhood Sharing | 2,840 | 3,067 | 227 | 3,312 | 3,577 | 3,863 |
| Net Taxation | 5,447,996 | 5,598,081 | 150,085 | 5,864,432 | 6,100,646 | 6,329,876 |

**Long Term Care
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (4,071,188) | (4,167,967) | (96,779) | (4,137,596) | (4,177,667) | (4,218,142) |
| Provincial Subsidies | (11,779,179) | (13,465,118) | (1,685,939) | (13,930,177) | (14,274,622) | (14,555,865) |
| Transfer From Reserves & Reserve Funds | (140,000) | (140,000) | - | (140,000) | - | - |
| Total Revenue | (15,990,367) | (17,773,085) | (1,782,718) | (18,207,773) | (18,452,289) | (18,774,007) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 18,666,359 | 20,209,183 | 1,542,824 | 21,005,112 | 21,545,836 | 22,084,647 |
| Materials, Supplies & Fees | 1,463,589 | 1,713,158 | 249,569 | 1,729,951 | 1,745,276 | 1,760,907 |
| Contracted Services | 485,417 | 513,331 | 27,914 | 513,331 | 513,331 | 513,331 |
| Transfers to Reserves & Reserve Funds | 753,120 | 775,714 | 22,594 | 798,985 | 822,954 | 847,643 |
| Equipment Charges & Internal Allocations | 1,172,844 | 1,269,007 | 96,163 | 1,308,149 | 1,348,519 | 1,390,156 |
| Total Expenditures | 22,541,328 | 24,480,392 | 1,939,064 | 25,355,528 | 25,975,916 | 26,596,685 |
| Net | 6,550,961 | 6,707,308 | 156,347 | 7,147,755 | 7,523,627 | 7,822,678 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|-------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| By Program | | | | | | |
| Administration | 2,843,955 | 3,251,904 | 407,949 | 3,430,386 | 3,551,563 | 3,653,179 |
| Dietary Services | 1,692,727 | 1,730,558 | 37,830 | 1,778,175 | 1,826,724 | 1,875,070 |
| Medical & Nursing | 4,184,243 | 3,943,620 | (240,623) | 4,158,444 | 4,377,448 | 4,537,923 |
| Housekeeping | 1,275,921 | 1,305,781 | 29,859 | 1,336,430 | 1,367,883 | 1,400,116 |
| Laundry | 302,836 | 307,090 | 4,254 | 312,980 | 319,021 | 325,210 |
| Building Maintenance | 1,128,000 | 1,215,416 | 87,416 | 1,251,878 | 1,289,435 | 1,328,118 |
| Life Enrichment | 775,208 | 719,994 | (55,214) | 753,600 | 778,060 | 801,717 |
| Provincial Subsidy | | | | | | |
| Unallocated to Programs | (1,742,442) | (1,818,472) | (76,030) | (1,886,114) | (1,958,602) | (2,030,472) |
| Recovery from Residents | (3,909,488) | (3,948,583) | (39,095) | (3,988,024) | (4,027,904) | (4,068,183) |
| Net Taxation | 6,550,961 | 6,707,308 | 156,347 | 7,147,755 | 7,523,627 | 7,822,678 |

**Arts & Culture Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (2,042,685) | (2,206,865) | (164,180) | (2,269,398) | (2,325,625) | (2,383,252) |
| Provincial Subsidies | (20,000) | (25,000) | (5,000) | (25,000) | (25,000) | (25,000) |
| Federal Subsidies | (60,000) | (47,000) | 13,000 | (44,000) | (44,000) | (44,000) |
| Transfer From Reserves & Reserve Funds | (2,500) | (3,000) | (500) | (3,500) | (3,500) | (3,500) |
| Total Revenue | (2,125,185) | (2,281,865) | (156,680) | (2,341,898) | (2,398,125) | (2,455,752) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 2,220,868 | 2,388,865 | 167,997 | 2,632,959 | 2,760,439 | 2,914,700 |
| Materials, Supplies & Fees | 828,361 | 779,095 | (49,266) | 796,444 | 810,449 | 825,076 |
| Contracted Services | 874,560 | 921,593 | 47,033 | 936,530 | 941,980 | 947,119 |
| Transfers to Reserves & Reserve Funds | 121,500 | 138,375 | 16,875 | 142,526 | 146,802 | 151,206 |
| Grants & Transfers to Others | 987,399 | 1,038,734 | 51,335 | 1,056,049 | 1,073,738 | 1,091,810 |
| Equipment Charges & Internal Allocations | 432,661 | 437,932 | 5,271 | 451,521 | 465,540 | 480,004 |
| Total Expenditures | 5,465,348 | 5,704,595 | 239,246 | 6,016,029 | 6,198,949 | 6,409,915 |
| Net | 3,340,163 | 3,422,730 | 82,566 | 3,674,131 | 3,800,824 | 3,954,163 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| By Program | | | | | | |
| Cultural Services | 1,309,594 | 1,330,426 | 20,832 | 1,378,165 | 1,417,450 | 1,512,784 |
| Art & Sector Development | 571,917 | 578,026 | 6,108 | 677,658 | 720,274 | 741,014 |
| Special Events | 699,911 | 709,904 | 9,993 | 750,188 | 766,836 | 781,120 |
| Grand Theatre | 758,741 | 804,374 | 45,633 | 868,121 | 896,264 | 919,245 |
| Net Taxation | 3,340,163 | 3,422,730 | 82,566 | 3,674,131 | 3,800,824 | 3,954,163 |

**Recreation & Leisure
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (8,958,092) | (11,225,228) | (2,267,136) | (11,691,824) | (11,880,820) | (11,899,940) |
| Total Revenue | (8,958,092) | (11,225,228) | (2,267,136) | (11,691,824) | (11,880,820) | (11,899,940) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 6,808,276 | 7,529,855 | 721,579 | 7,757,599 | 7,972,346 | 8,192,477 |
| Materials, Supplies & Fees | 1,125,738 | 1,270,569 | 144,830 | 1,294,195 | 1,317,844 | 1,326,194 |
| Contracted Services | 1,146,744 | 1,279,814 | 133,070 | 1,294,274 | 1,309,129 | 1,323,197 |
| Transfers to Reserves & Reserve Funds | 2,877,198 | 2,963,514 | 86,316 | 3,052,419 | 3,143,992 | 3,238,312 |
| Equipment Charges & Internal Allocations | 4,981,584 | 6,290,568 | 1,308,985 | 6,456,658 | 6,701,887 | 6,913,079 |
| Grants & Transfers to Others | 147,000 | 167,800 | 20,800 | 169,616 | 171,468 | 173,358 |
| Total Expenditures | 17,086,540 | 19,502,120 | 2,415,580 | 20,024,761 | 20,616,666 | 21,166,616 |
| Net | 8,128,448 | 8,276,892 | 148,444 | 8,332,938 | 8,735,846 | 9,266,677 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| By Program | | | | | | |
| Recreation & Leisure Administration | 194,930 | 189,900 | (5,030) | 191,308 | 192,745 | 194,209 |
| Sites-Recreation Administration | 3,343,243 | 3,527,403 | 184,159 | 3,596,872 | 3,686,378 | 3,777,336 |
| Recreation Programs | 684,756 | 365,655 | (319,101) | 371,753 | 389,992 | 394,169 |
| Neighbourhood Parks | 50,000 | 55,400 | 5,400 | 56,508 | 57,638 | 58,791 |
| Aquatics | 635,284 | 763,128 | 127,844 | 775,754 | 798,393 | 815,103 |
| Artillery Park | 667,786 | 713,935 | 46,149 | 734,717 | 762,766 | 787,638 |
| Belle Park Fairway | 34,852 | 45,711 | 10,860 | 46,930 | 48,186 | 49,480 |
| Tomlinson Aqua Park | 251,224 | 266,722 | 15,497 | 274,944 | 284,647 | 293,761 |
| Artificial Turf Fields | (7,142) | (7,204) | (62) | (5,929) | (4,114) | (2,583) |
| Community Centres | 1,221,804 | 1,386,977 | 165,173 | 1,464,522 | 1,541,083 | 1,632,113 |
| Arenas | 1,341,867 | 1,325,860 | (16,007) | 1,182,750 | 1,298,559 | 1,557,245 |
| Marinas | (290,156) | (356,595) | (66,438) | (357,191) | (320,426) | (290,586) |
| Net Taxation | 8,128,448 | 8,276,892 | 148,444 | 8,332,938 | 8,735,846 | 9,266,677 |

**Community Services & Wellbeing
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | - | 199,186 | 199,186 | 212,829 | 227,110 | 242,000 |
| Materials, Supplies & Fees | - | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 |
| Equipment Charges & Internal Allocations | - | (105,399) | (105,399) | (105,399) | (105,399) | (105,399) |
| Total Expenditures | - | 98,387 | 98,387 | 112,030 | 126,311 | 141,201 |
| Net | - | 98,387 | 98,387 | 112,030 | 126,311 | 141,201 |
| By Program | | | | | | |
| Administration | - | 98,387 | 98,387 | 112,030 | 126,311 | 141,201 |
| Net Taxation | - | 98,387 | 98,387 | 112,030 | 126,311 | 141,201 |

**Commissioner - Community Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Provincial Subsidies | (73,906) | (20,000) | 53,906 | (10,000) | (10,000) | (10,000) |
| Transfer From Reserves & Reserve Funds | (150,000) | (75,000) | 75,000 | (50,000) | (25,000) | - |
| Total Revenue | (223,906) | (95,000) | 128,906 | (60,000) | (35,000) | (10,000) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 552,776 | 765,582 | 212,806 | 813,242 | 857,801 | 896,907 |
| Materials, Supplies & Fees | 3,600 | 26,400 | 22,800 | 26,400 | 26,400 | 26,400 |
| Contracted Services | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Equipment Charges & Internal Allocations | (84,358) | (86,045) | (1,687) | (87,766) | (89,521) | (91,312) |
| Grants & Transfers to Others | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Expenditures | 472,018 | 716,937 | 244,919 | 762,876 | 805,680 | 842,995 |
| Net | 248,112 | 621,937 | 373,825 | 702,876 | 770,680 | 832,995 |
| By Program | | | | | | |
| Administration | 23,833 | 284,471 | 260,638 | 302,886 | 322,147 | 334,932 |
| EDII | 224,279 | 337,466 | 113,187 | 399,990 | 448,533 | 498,063 |
| Net Taxation | 248,112 | 621,937 | 373,825 | 702,876 | 770,680 | 832,995 |

**2024 Capital Budget and Funding Request
Community Services**

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|------------------|---|--------------------------|--------------------------------------|------------------------|------------------|----------|--|
| Housing and Social Services | | | | | | | | |
| HSG - Affordable Housing Viability | 148,977 | 148,977 | | | | | | |
| HSG - Housing & Homelessness Plan | 280,000 | 280,000 | | | | | | |
| HSG - Canada/Ontario Community Housing Initiative (COCHI) | 1,801,010 | | | | | 1,801,010 | | Canada/Ontario Community Housing Initiative (COCHI) |
| HSG - Ontario Priorities Housing Initiative (OPHI) | 672,670 | | | | | 672,670 | | Ontario Priorities Housing Initiative (OPHI) |
| HSG - Affordable Units | 5,000,000 | 468,149 | | | 781,851 | 3,750,000 | | Housing Accelerator Fund |
| Housing and Social Services Total | 7,902,657 | 897,126 | - | | 781,851 | 6,223,680 | - | |
| Rideaucrest (Long Term Care) | | | | | | | | |
| RID-Equipment and Furnishings | 100,000 | - | 100,000 | Rideaucrest Reserve Fund | - | - | - | |
| Rideaucrest Total | 100,000 | - | 100,000 | | - | - | - | |
| Arts & Cultural Services | | | | | | | | |
| CUL - Cultural Arts Programs | 150,000 | 150,000 | - | | - | - | - | |
| Arts & Cultural Services Total | 150,000 | 150,000 | - | | - | - | - | |

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|------------------|---|--------------------------|--|------------------------|------------------|----------|---------------------------------|
| Recreation and Leisure Services | | | | | | | | |
| REC - Community Facilities | 505,000 | - | 505,000 | Entertainment Centre Reserve Fund Arena and Other Recreational Facilities | - | - | - | |
| REC - Aquatic Facilities | 370,500 | - | 370,500 | Reserve Fund Arena and Other Recreational Facilities | - | - | - | |
| REC - Arena Facilities | 60,000 | - | 60,000 | Reserve Fund | - | - | - | |
| Recreation and Leisure Services Total | 935,500 | - | 935,500 | | - | - | - | |
| Community Services Total | 9,088,157 | 1,047,126 | 1,035,500 | | 781,851 | 6,223,680 | - | |

Corporate Services
2024 - 2027 Multi Year Operating Budget

| By Department | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|---------------------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| HR & Organization Development | 3,673,257 | 3,673,257 | 3,944,621 | 271,365 | 4,178,128 | 4,382,783 | 4,531,723 |
| Facilities Management & Construction Services | 3,247,577 | 3,747,577 | 3,750,515 | 2,938 | 4,103,373 | 4,420,715 | 4,662,541 |
| Information Systems and Technology | 4,586,452 | 4,586,452 | 5,043,575 | 457,123 | 5,634,201 | 6,100,317 | 6,329,488 |
| Communications & Customer Experience | 2,627,624 | 2,627,624 | 2,880,952 | 253,328 | 2,627,717 | 3,101,703 | 3,209,948 |
| Asset Management and Fleet | - | - | - | - | - | - | - |
| Commissioners Office | 366,695 | 366,695 | 500,048 | 133,353 | 527,369 | 545,043 | 560,933 |
| Net Taxation | 14,501,605 | 15,001,604 | 16,119,710 | 1,118,106 | 17,070,787 | 18,550,561 | 19,294,634 |
| Revenues | | | | | | | |
| Fees, Charges & Other Revenue | (6,339,338) | (6,339,338) | (6,268,456) | 70,882 | (6,413,222) | (6,407,688) | (6,349,195) |
| Transfer From Reserves & Reserve Funds | (198,984) | (198,984) | (190,000) | 8,984 | (90,000) | (90,000) | (90,000) |
| Total Revenue | (6,538,322) | (6,538,322) | (6,458,456) | 79,866 | (6,503,222) | (6,497,688) | (6,439,195) |
| Expenditures | | | | | | | |
| Salaries, Wages & Benefits | 19,786,717 | 19,786,717 | 20,664,135 | 877,418 | 21,608,055 | 23,070,474 | 23,860,127 |
| Materials, Supplies & Fees | 20,579,999 | 21,079,999 | 22,757,076 | 1,677,077 | 23,737,136 | 24,255,438 | 24,744,777 |
| Contracted Services | 4,059,462 | 4,059,462 | 4,798,677 | 739,215 | 4,829,768 | 4,916,555 | 4,964,658 |
| Transfers to Reserves & Reserve Funds | 8,905,351 | 8,905,351 | 8,988,648 | 83,297 | 9,235,227 | 9,388,909 | 9,496,457 |
| Equipment Charges & Internal Allocations | (32,291,603) | (32,291,603) | (34,630,371) | (2,338,768) | (35,836,177) | (36,583,127) | (37,332,190) |
| Total Expenditures | 21,039,926 | 21,539,926 | 22,578,166 | 1,038,240 | 23,574,009 | 25,048,249 | 25,733,829 |
| Net | 14,501,603 | 15,001,604 | 16,119,710 | 1,118,106 | 17,070,787 | 18,550,561 | 19,294,634 |

Corporate Services

2024 Operating & Capital Budget Summary

The Corporate Services (CS) group is comprised of the following departments:

- Human Resources & Organization Development
- Facilities Management & Construction Services
- Information Systems & Technology
- Corporate Asset Management & Fleet
- Communications & Customer Experience
- Commissioner's Office

The Corporate Services group is responsible for the day-to-day management, planning and implementation of internal services and infrastructure that allow the City's departments and public-facing services to operate smoothly, safely, and reliably. While this group largely provides support and services to other departments and to Council, some divisions including Customer Experience, Recruitment & Selection, Communications and Public Engagement, and Facilities Management, provide front-facing services to the public and/or to the City's external partners, tenants, and outside agencies.

Budget related data:

The Corporate Services gross operating budget is \$22.6M. This is funded by non-tax revenues of \$6.3M in user fees, \$190K from other municipalities, and \$16.1M in municipal taxes.

The net budget requirement from taxation for Corporate Services is increasing by approximately \$1.1M or (7.5%).

1. Human Resources & Organization Development

Service Overview

Human Resources and Organization Development (HROD) strategically supports the overall corporation by maximizing workforce resourcing and ensuring excellence in municipal service delivery in the areas of occupational health & wellness, health and safety, recruitment and selection, learning and development, performance management, labour relations, human resources management systems (HRMS) and the administration of compensation, payroll and benefits.

Recruitment & Selection

The team continue to encounter recruitment challenges in a highly competitive, post-pandemic labour market and will be focusing on process improvements to reduce time-to-hire, talent pipeline programs aimed at youth and post-secondary talent, and other recruitment initiatives and strategies to ensure the City can attract and retain a talented workforce.

City360 - Talent Management Framework

Members of the HROD team and Corporate Services leadership led the development of the City's City360 talent management framework in 2023 which focuses on best practices, new strategies and a wholistic view of the overall work experience for staff across the corporation. Finalization of the strategy and implementation of its 40+ recommendations, derived from extensive research and engagement with employees from across the City, is set to begin in 2024 and will be a chief priority of the HROD Department and other groups within the City.

Learning and Development

In 2024, this team will launch a new City Learning Hub featuring current L&D programs, services, and resources on one site as well as introducing new programs; 1) Emerging Leaders and Senior Leaders' development/succession planning programs to support skill development and organizational effectiveness; and 2) a new Co-worker Connect program to promote new employee orientation, integration, and familiarization with the City's internal and employee services.

Employee Well-being

The City is committed to promoting mental health and wellbeing in the workplace and to supporting employees with tools and resources to lead healthy, productive lives and to positively contribute to the City and community. A new Menal Health and Employee Wellbeing Strategy and a Musculoskeletal Program will be launched in 2024, discussed further below.

Priorities & Key Initiatives

- Maintaining a healthy and safe workforce while continuing to implement programs that proactively support mental health & employee wellbeing. Creating an engaged and inclusive workplace where employees feel valued and respected.
- The Working Mind training (through The Mental Health Commission of Canada) will be delivered in 2024 to provide employees with the tools and awareness to recognize

and respond to individuals in crisis. Certified city trainers will lead sessions both with on-boarding of new employees and front-line staff working in vulnerable positions.

- Finalize and launch the City360 Talent management Framework and begin implementing/piloting its recommendations across various internal service and policy areas.
- Emphasis on leadership development through the creation of or enhancements to current succession planning and other training and development programs
- A Musculoskeletal Program will be available to all Supervisors/Managers and will be available Corporate-wide to all employees in 2024. It will provide guidance to Departments on how to identify and resolve ergonomic hazards, and the elements to consider when developing specific procedures to address ergonomic hazards. It will provide training for supervisory staff regarding how to recognize, assess and control musculoskeletal hazards and become familiar with ergonomic concepts. This preventative programming along with reasonable accommodations and Return to Work (RTW) programs will help streamline early and safe return to work for employees.

2. Facilities Management & Construction Services

Service Overview

Facilities Management & Construction Services (FMCS) maintains the City's diverse portfolio of facilities, thereby supporting departments across the corporation, as well as various boards and agencies, who provide services directly to the community. A shared services model was initialized in 2010 and has advanced successfully by integrating reliability centered maintenance, energy and asset management, space planning, design, and construction (project management) services across 160 City-owned facilities. This approach has resulted in measurable efficiencies, dependable service levels, decreased corporate liability, and significant reductions in energy consumption and greenhouse gas (GHG) emissions.

Priorities & Key Initiatives

- Centralization of facility-related services for the following remaining locations:
 - Kingston Frontenac Public Library (Calvin Park, Central, Isabel Turner, Pittsburgh, and Rideau Heights Branches)
 - Kingston Police
 - Leon's Centre (Slush Puppie Place)

- Further integration of asset management activities and process enhancements that will effectively capture relevant asset inventory data used to determine ongoing priorities and required levels of investment to optimize the facilities portfolio overall.
- Continued tracking and analysis of consumption data collected through energy monitoring and measurement programs.
- Completion of retro-commissioning and deep carbon/energy audits as well as integration of operational enhancements that will help to sustain the energy savings and GHG reductions realized through this program.
- Detailed assessment of various GHG reduction scenarios and associated electrification demand for all corporate facilities to establish potential costs of meeting facility related GHG reduction targets outlined in the Climate Leadership Plan.
- Support for municipal fleet and transit electrification efforts as well as feasibility assessment and detailed design for additional solar photovoltaic (PV) panel installations at various City facilities.

Capital Highlights

Capital Works-In-Progress (WIP)

- Rideaucrest Home: fire alarm system replacement, resident washroom renovations.
- City Hall: detailed design and permits in preparation for exterior restoration of central stairs, portico, tower clock dials and windows.
- Cataraqui Community Centre: building envelope renewals.
- Frontenac County Court House: exterior restoration of central stairs, portico, fountain, and parking lot.
- 610 Montreal Street: facility renovations and expansion for the Kingston Native Centre and Language Nest.
- Kingston Fire & Rescue: detailed design and permits in preparation for construction of new fire stations in Kingston's west end and on Railway Street.
- Kingston Frontenac Public Library: detailed design and permits in preparation for revitalization of the Isabel Turner Branch.

Capital Budget

The 2024 FMCS capital budget submission of \$12.6M includes envelopes to support projects within heritage and non-heritage facilities as well as other programs as outlined above. Specific envelope values and major project expenditures within each are outlined below.

- Heritage Properties are requesting a total of \$3.0M including:
 - City Hall
 - Frontenac County Courthouse
 - British Whig Building
- Non-Heritage Properties are requesting a total of \$7.4M including:
 - Fire & Rescue facilities
 - Rideaucrest
 - Arena, Marina & Community Centre facilities
 - Kingston Frontenac Public Libraries
- The Asset Management Envelope includes a total of \$2.075M for the energy and asset management plan as well as other health and safety related compliance programs. The energy and asset management plan presently invests \$1.25M annually to drive significant reductions of GHG emissions through fuel switching, energy efficiency upgrades, lighting retrofits and other measures.

3. Information Systems & Technology

Service Overview

The Information Systems and Technology department (IS&T) manages and maintains the City's information systems, communications, and technology infrastructure to support the effective delivery of municipal services to the community. IS&T collaborates closely with all City business areas to provide leadership in modernizing City services through strategic investment, digital optimization, and management of the City's technology ecosystem.

City departments increasingly rely on new technology for service improvements and sustainable operations. As a result, continued investment in technology is essential as demands for innovative service improvements and corporate efficiency increases. As new software solutions are implemented, they require ongoing investments in support and maintenance to ensure they remain viable and secure.

Primary responsibilities include:

- Partnering with business areas in the acquisition and implementation of new technology solutions.
- Support and maintenance of the City's portfolio of over 120 software applications.
- Providing end user support to the City's Elected Officials and staff including the office based, field and remote workforce.

- Management, support, and equipment lifecycle of the City's information, communications, and technology (ICT) infrastructure, including a managed network of 65 facilities, two data centres, 450+ virtual and 18 physical servers, over 1500 computers, 175 multi-function devices, 600+ wireless devices, and 1350 desk phones.
- Ensuring the integrity, security and availability of the City's networks, systems, and data.
- Managing the City's Cybersecurity Program

The department also provides technology support and consulting services to several external organizations including Utilities Kingston, Kingston Economic Development Corporation, Tourism Kingston, and Kingston Frontenac Housing Corporation.

Priorities & Key Initiatives

- Implementation and rollout of a new Technology Governance Framework and project prioritization process to ensure the City's limited resources are working on what matters most.
- Begin the migration to a product and service aligned operating model to increase focus on business capabilities and value delivery rather than individual projects and technologies. A business capability is the collection of people, business processes, information, and technology that work together to deliver an outcome.
- Redesign of the City's public facing website to improve the way citizens' access services and engage with the City.
- Continued development of and integration of the "MyKingston" portal to allow citizens to access City services and personalized information quickly and securely.
- Partnership in key corporate initiatives including:
 - Next Generation 9-1-1
 - Corporate Asset Management
- Continued implementation of a comprehensive security strategy and supporting policies to advance the City's cybersecurity posture.
- Continued implementation of DASH (Development and Services Hub) including migration to the modern cloud-based solution.
- Continued enhancement of the City's Digital Accessibility Program to ensure the City's digital content meets AODA compliance requirements.

Capital Highlights

Capital Works-In-Progress

- Completion and launch of public facing website redesign.
- Planning and strategy for enterprise payment target and point-of-sale systems.
- Completion and wrap-up of first phase of migration of the City's Financial Management System to the cloud-based Microsoft Dynamics D365 platform.
- Continued enhancement and rollout of the Cybersecurity Program.

Capital Budget

The 2024 IS&T capital budget submission of \$10.9M includes:

- \$3.3M to support the lifecycle replacement and ongoing maintenance of existing critical hardware, network infrastructure, and business systems.
- \$350K in technology upgrades for the City Council Chambers.
- \$2.57M for ongoing software subscriptions for critical business systems including email, Microsoft Office 365 productivity suite, Financial Management System, and DASH Land Management.
- \$721K is allocated to support the continued implementation of the Cybersecurity program and ensure the security of the City's information, communications, and technology landscape.
- \$3.95M will be invested in growing current business capabilities including digital service delivery, land management, financial management and human capital management, with the goal of optimizing service delivery, increasing internal employee productivity, and enhancing the external customer experience.

4. Corporate Asset Management & Fleet Services

Service Overview

Corporate Asset Management & Fleet Services manages the City's fleet requirements while also being responsible for leading the development of an overall corporate asset management framework and asset management plan to meet legislated requirements set forth by the province in Regulation 588/17. The regulation requires municipalities to develop plans for its core services (roads, bridges, stormwater systems, water, and wastewater) by July 2022, and all remaining infrastructure assets by July 2024. The City's Core Asset Management Plan was approved by Council in June of 2022.

Fleet Services is an internal support division that manages all aspects of the City's and Utilities Kingston's approximately 1,000 vehicles and equipment assets (excluding Kingston Fire & Rescue apparatus). Fleet Services supports 35 unique municipal clients, agencies and boards with their fleet management needs including procurement, maintenance, licensing, fuel provision, operator training and lifecycle replacement of owned and leased fleet and equipment assets with a replacement value of approximately \$300 million. The department operates three maintenance facilities, employing 55 staff, primarily licensed mechanics who complete over 7,000 work orders per year.

Fleet services continues to experience pressures associated with extended production lead-times from many vehicle and equipment manufacturers ranging from 12-24 months depending on equipment class. This has meant increased maintenance costs in order to keep older equipment operational for longer.

Inflationary cost pressures on equipment purchases also pose budgetary challenges, with some costs increasing by 30 – 50% due to commodity price increases and supply chain challenges.

Specific service responsibilities include:

- Fuel & Electric Vehicle Fleet Charging Card and Licensing Administration.
- Fuel & Risk Management strategies including administration and execution of fuel hedging agreements.
- Acquisition, Procurement and Re-marketing of Fleet Assets.
- Capital Budgeting/Planning for Fleet Replacements & Additions.
- Maintenance Services.
- Fuel Management & Procurement.
- Administration & Technical Support Services for the Enterprise Fleet Management and Fleet Telematics System (Geotab).
- Vendor management including membership in and evaluation of various Municipal Group Purchasing Programs.
- Fleet Electrification Strategy and Deployment aligned with the City's overall Climate Leadership Plan and Council's 2023-2026 Strategic Priorities.
- Corporate Operator Training and management of the MTO-approved Driver Certification Program (DCP).
- Overall responsibility for the City's Commercial Vehicle Operator's Registration (CVOR).

Fleet Services also manages the cleaning and fueling of the Kingston Transit fleet.

The operating costs for Fleet Services are 100% allocated to City departments or outside agencies that receive services. Similarly, the department's Asset Management activities are allocated 100% to capital resulting in a \$0 annual net operating budget for the Asset Management and Fleet Department.

Priorities & Key Initiatives

- Finalize all Non-Core Asset Management Plans before July 2024.
- Establish Council approved levels of service and accompanying financial plans for all municipal assets by the legislative deadline of July 2025.
- Continued electrification of existing City internal combustion engine fleet assets where reliability and operational fit are established. Update the City's Green Fleet and Vehicle Operating Policies.
- Increase partnerships with Kingston Police and other City agencies to manage their service-related maintenance and fleet management requirements.
- Implementation of GPS Telematics technology for all Light Duty Fleet Assets.
- Continue expansion of our current Apprenticeship program for mechanics while also evaluating options to participate in high-school co-op student placements.
- Modernization of Fleet Maintenance Work Procedures with Asset Works (M5) upgrades including Mobile Apps and Shop Floor tablet roll-out.
- Collaboration with Climate Change, Transit Operations, Utilities Kingston and Facilities Management & Construction Services on evaluation, expansion and funding of Municipal Fleet Charging infrastructure for electrified fleet assets.
- Complete implementation of required fleet equipment, on-board vehicle telematics and route optimization software to enable Solid Waste operations to transition from curb-side manual garbage collection to a cart-based automated system.

Capital Highlights

Capital Works-In-Progress

- Vehicles and Equipment, life cycle replacements primarily for Public Works, Solid Waste, Transit and Utilities Kingston operations.
- Transition of current Enterprise Fleet Management Information System (FMIS) to cloud-based hosted environment.

- Complete purchase of five electric buses, replacing existing diesel buses supported through approved ICIP funding.

Capital Budget

- Non-Core Asset Management project completion by the end of July 2025 with ongoing continuous improvement plans and projects being implemented.
- Fleet replacements, primarily for Public Works, Transit and Utilities Kingston.
- Solid Waste fleet overhaul and transition to cart-based collection using automizer technology including the purchase of two (2) electric refuse trucks to replace diesel.
- Replacement of existing diesel buses with Battery Electric Buses (BEB) aligned with recommendations from Battery Electric Bus Feasibility Study and Council’s Strategic Priorities (2023-2026).
- Refurbishment costs to extend the life of the existing recycling truck fleet assets to allow them to be operational until July 1st, 2025, for when the city no longer is to provide curbside recycling collection program.

5. Communications & Customer Experience

Service Overview

Communications & Customer Experience includes two key divisions of service – Communications & Public Engagement and Customer Experience.

The Communications & Public Engagement division supports all departments of the corporation, Council and Utilities Kingston with internal and external communication planning, consultation and execution. This division also leads the continued delivery of award-winning public engagement with a focus on corporate-wide consistency and the administration of IAP2 best practices.

As the frontline team that manages the City’s media relations, Communications & Public Engagement provides ongoing media coaching and support to departments and to members of Council when requested. Relying on best practices, accessibility and community/local media relationships, the team ensures outgoing messages from any sector of the corporation are accessible, accurate and relevant.

The Communications & Public Engagement Division is poised to sustain the positive trajectory established in recent years with public engagement. Throughout the roughly two-year period marked by COVID-related restrictions, the City successfully transitioned to predominantly online platforms for community dialogues. Currently, the City conducts both in-person and virtual engagement sessions, in a continued effort to be accessible and

provide multiple channels to ensure people recognize their feedback is key to shaping the community.

The Communications & Public Engagement division includes graphic design, video, digital media, social media, print, websites, podcast, KingNet, and all other forms of communication tools. The division continues to enhance and improve the techniques used to remain current with new trends. Working collaboratively, Communications helps identify issues, clarify messages, define audiences and select the best channels to reach residents, with a particular emphasis on seeking ways to be more inclusive with newcomers and other communities that haven't traditionally been a focus for targeted conversations and messaging.

The Customer Experience division provides customer service to the public by phone, online and in person. This division has a sharp focus on the collection of data through the Customer Relationship Management (CRM) tool, a system that captures detailed analytics and allows the City to further its goal of providing a high level of responsive service to the public. To date, more than 25 departments and services have been onboarded into the system and can now more accurately identify areas of success and opportunities for improvement, ultimately creating efficiencies in the way they serve the public.

In support of building a responsive multi-channel service delivery model which commits to improving the user experience, customer service hubs are based in recreation facilities located strategically throughout the city:

- Customer Experience (CX) Agents are based at front counters at the City's four major Recreation Centres: INVISTA Centre, Artillery Park Aquatic Centre, Rideau Heights Community Centre, and the newest facility to come online in 2022, Kingston East Community Centre.
- As the City's frontline customer service group, CX Agents at these facilities provide consistent quality service to the public by phone, email and in person, fielding inquiries on a wide range of City-related matters that affect those who live, work, study and play in Kingston.

Priorities & Key Initiatives

Communications & Public Engagement

- A partnership with IS&T to rebuild the City of Kingston Website with the goal of creating a streamlined and more accessible platform where relevant information is easily found and utilized.

- In alignment with recent City360 recommendations, working with HR and other departments to create a more robust, seamless, and dependable system of internal communication.
- Building on the existing foundation of Public Engagement to utilize diverse channels of communication in efforts to reach underrepresented groups and others who historically have not been included in the City's messaging and/or engagement initiatives.

Customer Experience

- Ensuring accurate measurement and tracking of City services by increasing the number of departments onboarded to the Customer Relationship Management Tool (CRM).
- Customer Experience has started the process of compiling existing or establishing formal Service Standards for key departments that interact regularly with the public.
- Modernizing the City's phone system – 4291 and 0000 – to create an easier and more straightforward experience for the public.

6. Commissioners Office

Service Overview

The responsibilities of the Corporate Services Commissioners Office include oversight of most of the internal operations of the City with the goal of ensuring customer service excellence, service delivery efficiency, innovation and process improvement, workforce development and resourcing, and broader organizational capacity building. This is accomplished through open communication and integrated planning led by this office and Corporate Services Departments in collaboration with the other Commissioner Groups and the CAO's office.

The Corporate Services Commissioner's Office also champions Organizational Change Management for significant internal initiatives and champions strategic project and initiative prioritization activities as well as broader leadership development initiatives to ensure that the City of Kingston has the capacity to deliver on Council's ambitious strategic priorities now and into the future.

Priorities & Key Initiatives

- Championing the implementation of the City's new City360 Talent Management Framework.
- Building upon the initial implementation of corporate project prioritization frameworks for capital works, technology projects and staffing needs.

- Supporting the completion of the City's Non-Core Asset Management Plan and preparations to meet the City's 2025 legislated requirements.
- Overseeing the continued planning for the expansion of the City's aquatics facilities.
- Supporting the transition of IS&T services to a hybrid business-aligned model to better leverage investments in technology and improve planning for and service to the City's departments.
- Continued delivery of Council's orientation and education program.
- Build upon the success of the innovative Financial Services University (FSU) model to promote training and adoption of the City's transition to Dynamics 365 for its Financial Management System.
- Revisions to and delivery of the City's Corporate Leadership meetings and related leadership outreach / engagement initiatives.
- Redefining and reestablishing City of Kingston Vision, Mission and Value statements to guide corporate direction.
- Preparing internal and external stakeholders for the reconstruction and launch of the City's new corporate website.

Human Resources & Organization Development 2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|----------------------------|-------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (235,651) | (297,864) | (62,213) | (338,222) | (304,970) | (304,970) |
| Total Revenue | (235,651) | (297,864) | (62,213) | (338,222) | (304,970) | (304,970) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 3,327,054 | 3,671,891 | 344,837 | 3,906,679 | 4,062,022 | 4,211,918 |
| Materials, Supplies & Fees | 380,910 | 360,362 | (20,548) | 420,673 | 427,993 | 428,323 |
| Contracted Services | 261,500 | 272,000 | 10,500 | 252,000 | 262,000 | 262,000 |
| Equipment Charges & Internal Allocations | (60,556) | (61,767) | (1,211) | (63,002) | (64,263) | (65,548) |
| Total Expenditures | 3,908,908 | 4,242,486 | 333,578 | 4,516,349 | 4,687,752 | 4,836,693 |
| Net | 3,673,257 | 3,944,621 | 271,365 | 4,178,128 | 4,382,783 | 4,531,723 |
| By Program | | | | | | |
| Administration | 3,673,257 | 3,944,621 | 271,365 | 4,178,128 | 4,382,783 | 4,531,723 |
| Net Taxation | 3,673,257 | 3,944,621 | 271,365 | 4,178,128 | 4,382,783 | 4,531,723 |

**Facilities Management & Construction Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|---------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (3,544,415) | (4,380,967) | (836,552) | (4,450,582) | (4,442,913) | (4,348,424) |
| Total Revenue | (3,544,415) | (4,380,967) | (836,552) | (4,450,582) | (4,442,913) | (4,348,424) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 3,356,609 | 3,754,448 | 397,839 | 4,015,166 | 4,193,689 | 4,305,087 |
| Materials, Supplies & Fees | 7,521,438 | 8,730,673 | 1,209,235 | 9,065,277 | 9,397,544 | 9,790,054 |
| Contracted Services | 2,862,115 | 3,488,265 | 626,150 | 3,571,515 | 3,609,924 | 3,650,646 |
| Transfers to Reserves & Reserve Funds | 3,494,468 | 3,412,163 | (82,306) | 3,488,346 | 3,466,697 | 3,393,836 |
| Equipment Charges & Internal Allocations | (9,942,639) | (11,254,067) | (1,311,428) | (11,586,350) | (11,804,226) | (12,128,659) |
| Total Expenditures | 7,291,991 | 8,131,481 | 839,490 | 8,553,954 | 8,863,628 | 9,010,964 |
| Net | 3,747,577 | 3,750,515 | 2,938 | 4,103,373 | 4,420,715 | 4,662,541 |
| By Program | | | | | | |
| Administration | 1,319,928 | 1,432,509 | 112,581 | 1,539,263 | 1,618,871 | 1,668,600 |
| Trades | 1,732,493 | 1,737,234 | 4,742 | 1,878,398 | 1,956,471 | 1,996,105 |
| Sites-Facilities | 715,291 | 506,962 | (208,329) | 607,709 | 726,658 | 880,640 |
| Leased Properties | 97,682 | 170,129 | 72,446 | 185,390 | 203,672 | 216,663 |
| EV charging stations | 31,549 | 48,776 | 17,227 | 33,159 | 50,965 | 35,110 |
| Solar Panel Revenue | (149,367) | (145,094) | 4,273 | (140,547) | (135,922) | (134,578) |
| Net Taxation | 3,747,577 | 3,750,515 | 2,938 | 4,103,373 | 4,420,715 | 4,662,541 |

**Information Systems & Technology
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (1,224,333) | (1,249,993) | (25,660) | (1,274,992) | (1,300,492) | (1,326,502) |
| Total Revenue | (1,224,333) | (1,249,993) | (25,660) | (1,274,992) | (1,300,492) | (1,326,502) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 3,468,466 | 3,946,198 | 477,732 | 4,409,989 | 4,830,346 | 5,060,631 |
| Materials, Supplies & Fees | 1,699,050 | 1,758,075 | 59,025 | 1,843,262 | 1,882,897 | 1,892,807 |
| Contracted Services | 605,000 | 631,700 | 26,700 | 693,437 | 720,212 | 727,025 |
| Transfers to Reserves & Reserve Funds | 1,152,245 | 1,190,089 | 37,844 | 1,228,894 | 1,268,684 | 1,309,487 |
| Equipment Charges & Internal Allocations | (1,113,976) | (1,232,495) | (118,519) | (1,266,387) | (1,301,330) | (1,333,961) |
| Total Expenditures | 5,810,784 | 6,293,567 | 482,783 | 6,909,194 | 7,400,809 | 7,655,991 |
| Net | 4,586,452 | 5,043,575 | 457,123 | 5,634,201 | 6,100,317 | 6,329,488 |
| By Program | | | | | | |
| Administration | 289,621 | 313,336 | 23,715 | 335,786 | 344,197 | 352,938 |
| Technology Infrastructure | 1,237,173 | 1,339,370 | 102,197 | 1,471,957 | 1,568,303 | 1,611,202 |
| Corporate Integration | 382,046 | 493,578 | 111,531 | 714,307 | 972,865 | 1,080,621 |
| Distributed Computing & Service Desk | 1,781,267 | 1,865,810 | 84,543 | 1,951,897 | 1,992,013 | 2,037,085 |
| Digital Transformation, Planning & Architecture | 440,122 | 439,315 | (807) | 515,089 | 539,795 | 530,206 |
| Enterprise GIS | 456,222 | 592,165 | 135,943 | 645,166 | 683,145 | 717,437 |
| Net Taxation | 4,586,452 | 5,043,575 | 457,123 | 5,634,201 | 6,100,317 | 6,329,488 |

**Communications & Customer Experience
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|----------------------------|-------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (1,180,689) | (89,633) | 1,091,057 | (91,425) | (93,254) | (95,119) |
| Transfer From Reserves & Reserve Funds | (90,000) | (190,000) | (100,000) | (90,000) | (90,000) | (90,000) |
| Total Revenue | (1,270,689) | (279,633) | 991,057 | (181,425) | (183,254) | (185,119) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 4,063,973 | 3,287,676 | (776,297) | 3,020,557 | 3,544,950 | 3,663,696 |
| Materials, Supplies & Fees | 169,235 | 152,895 | (16,340) | 146,895 | 147,895 | 148,895 |
| Contracted Services | 30,500 | 130,000 | 99,500 | 30,500 | 31,000 | 31,500 |
| Equipment Charges & Internal Allocations | (365,395) | (409,987) | (44,591) | (388,810) | (438,888) | (449,024) |
| Total Expenditures | 3,898,313 | 3,160,584 | (737,729) | 2,809,142 | 3,284,957 | 3,395,067 |
| Net | 2,627,624 | 2,880,952 | 253,328 | 2,627,717 | 3,101,703 | 3,209,948 |
| By Program | | | | | | |
| Administration | 148,723 | 211,617 | 62,894 | 218,164 | 224,893 | 231,807 |
| Communication Services | 953,551 | 1,003,203 | 49,652 | 1,076,487 | 1,136,366 | 1,190,665 |
| Customer Experience | 1,525,350 | 1,666,131 | 140,782 | 1,333,066 | 1,740,444 | 1,787,476 |
| UK Call Centre | - | - | - | - | - | - |
| Net Taxation | 2,627,624 | 2,880,952 | 253,328 | 2,627,717 | 3,101,703 | 3,209,948 |

Fleet
2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|----------------------------|-------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (154,250) | (250,000) | (95,750) | (258,000) | (266,060) | (274,181) |
| Total Revenue | (154,250) | (250,000) | (95,750) | (258,000) | (266,060) | (274,181) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 5,111,136 | 5,519,074 | 407,939 | 5,743,596 | 5,909,724 | 6,073,161 |
| Materials, Supplies & Fees | 11,294,666 | 11,741,372 | 446,706 | 12,247,327 | 12,385,410 | 12,470,999 |
| Contracted Services | 298,847 | 275,212 | (23,635) | 280,716 | 291,819 | 291,886 |
| Equipment Charges & Internal Allocations | (20,809,036) | (21,672,054) | (863,018) | (22,531,627) | (22,974,421) | (23,354,998) |
| Transfers to Reserves & Reserve Funds | 4,258,637 | 4,386,396 | 127,759 | 4,517,988 | 4,653,528 | 4,793,134 |
| Total Expenditures | 154,250 | 250,000 | 95,750 | 258,000 | 266,060 | 274,181 |
| Net | - | - | - | - | - | - |
| By Program | | | | | | |
| Fleet Central Garage | 10,059,618 | 10,597,746 | 538,129 | 11,088,331 | 11,463,458 | 11,826,081 |
| Fleet Transit Garage | 10,347,518 | 10,796,971 | 449,453 | 11,168,929 | 11,271,117 | 11,308,950 |
| Fleet Utilities Garage | 2,330,441 | 2,402,741 | 72,300 | 2,488,184 | 2,568,915 | 2,650,504 |
| Fleet Utilities Electric Garage | 371,626 | 396,845 | 25,219 | 413,873 | 426,781 | 441,670 |
| Recovery/Transfer of costs | (23,109,203) | (24,194,303) | (1,085,101) | (25,159,317) | (25,730,271) | (26,227,205) |
| Net Taxation | - | - | - | - | - | - |

**Commissioner - Corporate Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Transfer From Reserves & Reserve Funds | (108,984) | - | 108,984 | - | - | - |
| Total Revenue | (108,984) | - | 108,984 | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 459,479 | 484,848 | 25,369 | 512,069 | 529,743 | 545,633 |
| Materials, Supplies & Fees | 14,700 | 13,700 | (1,000) | 13,700 | 13,700 | 13,700 |
| Contracted Services | 1,500 | 1,500 | - | 1,600 | 1,600 | 1,600 |
| Total Expenditures | 475,679 | 500,048 | 24,369 | 527,369 | 545,043 | 560,933 |
| Net | 366,695 | 500,048 | 133,353 | 527,369 | 545,043 | 560,933 |
| By Program | | | | | | |
| Administration | 366,695 | 500,048 | 133,353 | 527,369 | 545,043 | 560,933 |
| Net Taxation | 366,695 | 500,048 | 133,353 | 527,369 | 545,043 | 560,933 |

**2024 Capital Budget and Funding Request
Corporate Services**

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|------------------------|---|-----------------------------------|---|--------------------------------|---------------|--------------|---|
| Facilities Management and Construction Services | | | | | | | | |
| FAC-Heritage Properties - Facilities | 3,069,786 | 616,393 | 10,000 | Grand Theatre Reserve Fund | | | | |
| | | | 2,443,393 | Facilities Repair Reserve Fund | | | | |
| FAC-Non-Heritage Properties - Facilities | 2,652,453 | 891,226 | 10,000 | Marina Reserve Fund | | | | |
| | | | 110,000 | Municipal Equipment Reserve Fund | | | | |
| | | | 350,000 | Utility Equipment Reserve Fund | | | | |
| | | | 225,000 | Transit Capital Reserve Fund | | | | |
| | | | 20,000 | Solid Waste & Recycling Reserve Fund | | | | |
| | | | 1,046,227 | Facilities Repair Reserve Fund | | | | |
| FAC - Recreation Facilities | 1,360,000 | 115,000 | 1,245,000 | Arena Reserve Fund | | | | |
| FAC - Rideaucrest | 1,850,000 | | 1,850,000 | Rideaucrest Reserve Fund | | | | |
| FAC - Fire Facilities | 650,000 | | 638,038 | Fire Capital Reserve Fund | 11,962 | | | |
| FAC - Entertainment Centre | 800,000 | | 800,000 | Entertainment Centre Reserve Fund | | | | |

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|-------------------|---|--------------------------|-----------------------------------|------------------------|--------|---------|------------------------------------|
| FAC - Library Facilities | 130,000 | | 130,000 | Library Capital Reserve Fund | | | | |
| FAC - Realty Asset Management | 1,975,000 | 987,500 | 987,500 | Facilities Repair Reserve Fund | | | | |
| FAC - Designated Substance Management | 100,000 | | 100,000 | Environment Reserve Fund | | | | |
| Facilities Management and Construction Services Total | 12,587,239 | 2,610,119 | 9,965,158 | | 11,962 | - | - | |
| Information Systems and Technology | | | | | | | | |
| IST - Financial Management | 908,049 | - | 736,439 | Technology Reserve Fund | | | 171,610 | Utilities Kingston Reserve Funds |
| IST - Enterprise Resource Management Sustainment | 211,439 | - | 169,151 | Technology Reserve Fund | | | 42,288 | Utilities Kingston Reserve Funds |
| IST DASH Improvements (minor\discretionary) | 479,897 | - | 479,897 | Technology Reserve Fund | | | | |
| IST - ICT Infrastructure | 1,512,175 | - | 1,142,314 | Technology Reserve Fund | | | 369,861 | Utilities Kingston Reserve Funds |
| IST - Software Subscriptions and Maintenance | 2,573,000 | - | 2,573,000 | Technology Reserve Fund | | | | |
| IST - Core Capability Sustainment | 104,040 | - | 104,040 | Technology Reserve Fund | | | | |
| IST - Digital Workspace | 963,977 | - | 963,977 | Technology Reserve Fund | | | | Utilities Kingston Reserve Funds |
| IST - Business Applications Sustainment | 74,150 | - | 74,150 | Technology Reserve Fund | | | | |
| IST - Cyber Security | 721,276 | - | 721,276 | Technology Reserve Fund | | | | |

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|---|-------------------|---|--------------------------|--|------------------------|--------|----------------|-------------------------------------|
| IST - Digital Service Delivery | 1,561,662 | 1,561,662 | - | | | | | |
| IST-Geospatial Information Management | 1,057,191 | - | 845,753 | Technology Reserve Fund | | | 211,438 | Utilities Kingston Reserve Funds |
| IST-Information Management | 35,000 | 35,000 | - | | | | | |
| IST Continuous Improvement & Innovation | 410,000 | 410,000 | - | | | | | |
| IST - Core System Improvement | 294,606 | 264,606 | - | | | | 30,000 | Utilities Kingston Reserve Funds |
| Information Systems and Technology Total | 10,906,462 | 2,271,268 | 7,809,997 | | - | - | 825,197 | |
| Asset Management and Fleet Services | | | | | | | | |
| FLT - Replacements - Public Works | 3,185,750 | | 3,185,750 | Municipal Equipment Reserve Fund | | | | |
| FLT - Replacements - Solid Waste | 1,171,248 | | 1,171,248 | Municipal Equipment Reserve Fund | | | | |
| FLT - Replacements - City Other | 115,134 | | 115,134 | Municipal Equipment Reserve Fund | | | | |
| FLT - Replacements - Capital Leases | 1,332,242 | | 1,332,242 | Municipal Equipment Reserve Fund | | | | |
| FLT - Replacements - Treatment | 105,675 | | 105,675 | Utilities Equipment Replacement Reserve Fund | | | | |
| FLT - Replacements - Underground | 619,584 | | 619,584 | Utilities Equipment Replacement Reserve Fund | | | | |

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|-------------------|---|--------------------------|--|------------------------|------------------|----------------|------------------------------------|
| FLT - Replacements - Gas | 391,871 | | 391,871 | Utilities Equipment Replacement Reserve Fund | | | | |
| FLT - Replacements - Other | 355,823 | | 355,823 | Utilities Equipment Replacement Reserve Fund | | | | |
| FLT - Electric-Zero Emission Bus Replacement Cost | 9,689,760 | | 2,584,259 | Transit Capital Reserve Fund | | 3,875,904 | | ICIP - Federal |
| | | | | | | 3,229,597 | | ICIP - Provincial |
| FLT - Bus Refurbishments | 562,000 | | 562,000 | Transit Capital Reserve Fund | | | | |
| FLT - Technology/Communications | 33,500 | | 33,500 | Municipal Equipment Reserve Fund | | | | |
| FLT - Buildings/Ground/Infrastructure | 125,800 | | 125,800 | Municipal Equipment Reserve Fund | | | | |
| FLT - Additions - Public Works | 1,000,000 | 96,888 | | | 903,112 | | | |
| FLT - Additions - Facilities Maintenance | 195,700 | 195,700 | | | | | | |
| FLT - Corporate Asset Management | 150,000 | 150,000 | | | | | | |
| Asset Management and Fleet Services Total | 19,034,087 | 442,588 | 10,582,886 | | 903,112 | 7,105,501 | - | |
| Corporate Services Total | 42,527,788 | 5,323,975 | 28,358,042 | | 915,074 | 7,105,501 | 825,197 | |

**Finance & Administration
2024 - 2027 Multi Year Operating Budget**

| By Department | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|---------------------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Mayor & Council | 1,461,605 | 1,461,605 | 1,550,663 | 89,058 | 1,605,814 | 1,659,346 | 1,714,847 |
| Chief Administrative Officer & Special Projects | 657,768 | 657,768 | 699,529 | 41,761 | 748,354 | 770,325 | 792,963 |
| Legal Services | 1,661,181 | 1,661,181 | 1,815,668 | 154,487 | 1,974,427 | 2,061,206 | 2,145,366 |
| Clerk's Office | 2,034,781 | 2,034,781 | 2,078,966 | 44,185 | 2,145,346 | 2,192,118 | 2,240,300 |
| Strategy Innovation & Partnerships | 900,041 | 900,041 | 970,468 | 70,427 | 1,083,656 | 1,197,574 | 1,251,552 |
| Airport | 1,179,629 | 329,629 | 329,629 | - | 323,036 | 260,989 | 235,385 |
| Financial Services | 2,109,580 | 2,109,580 | 2,267,178 | 157,598 | 2,566,292 | 2,697,014 | 2,824,094 |
| Net Taxation | 10,004,585 | 9,154,585 | 9,712,102 | 557,517 | 10,446,926 | 10,838,573 | 11,204,508 |
| Revenues | | | | | | | |
| Federal Subsidies | (1,504,585) | (1,504,585) | (220,879) | 1,283,706 | (140,000) | (140,000) | (140,000) |
| Provincial Subsidies | (50,000) | (50,000) | (61,750) | (11,750) | (50,000) | (50,000) | (50,000) |
| Fees, Charges & Other Revenue | (3,965,072) | (4,815,072) | (4,383,137) | 431,935 | (4,998,369) | (5,168,703) | (5,314,684) |
| Recoveries - Other Municipalities | (194,463) | (194,463) | (215,662) | (21,199) | (220,960) | (226,375) | (231,051) |
| Transfer From Reserves & Reserve Funds | (1,052,227) | (1,052,227) | (1,263,536) | (211,309) | (876,262) | (1,591,014) | (827,614) |
| Total Revenue | (6,766,347) | (7,616,347) | (6,144,964) | 1,471,383 | (6,285,591) | (7,176,092) | (6,563,349) |

| By Department | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|---------------------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures | | | | | | | |
| Salaries, Wages & Benefits | 11,232,154 | 11,232,154 | 11,880,909 | 648,755 | 12,630,383 | 13,318,219 | 13,561,480 |
| Materials, Supplies & Fees | 6,857,650 | 6,857,650 | 7,605,336 | 747,686 | 7,832,059 | 8,550,011 | 8,472,330 |
| Contracted Services | 1,264,775 | 1,264,775 | 921,740 | (343,035) | 1,013,847 | 1,393,934 | 995,451 |
| Transfers to Reserves & Reserve Funds | 250,000 | 250,000 | 250,000 | - | 250,000 | - | 250,000 |
| Equipment Charges & Internal Allocations | (4,296,426) | (4,296,426) | (5,084,953) | (788,526) | (5,286,327) | (5,548,830) | (5,821,774) |
| Grants & Transfers to Others | 1,462,779 | 1,462,779 | 284,034 | (1,178,745) | 292,555 | 301,331 | 310,371 |
| Total Expenditures | 16,770,932 | 16,770,932 | 15,857,066 | (913,866) | 16,732,517 | 18,014,665 | 17,767,857 |
| Net | 10,004,585 | 9,154,585 | 9,712,102 | 557,517 | 10,446,926 | 10,838,573 | 11,204,508 |

Finance & Administration

2024 Operating & Capital Budget Summary

Finance & Administration represents departments and offices that provide some of the corporate support and administrative services to the corporation. Operations reported within Finance & Administration are:

- Mayor & Council
- Office of the Chief Administrative Officer & Special Projects
- Legal Services
- Office of the City Clerk
- Strategy, Innovation & Partnerships
- Airport
- Office of the Chief Financial Officer & City Treasurer
- Financial Services

Budget related data:

The gross operating budget for this group is approximately \$15.8M. This is funded by non-tax revenues in the amount of \$6.1M and a net budget requirement from taxation of \$9.7M. Non-tax revenues include user fees and other revenues of \$4.4M and transfers from reserves and reserve funds of \$1.2M. The 2023 net budget requirement from taxation is increasing by \$557K or 6.1%.

In 2024, this group will continue to focus on providing management and administrative leadership for overall delivery of municipal services, and the progressive development of a corporation that meets the needs of our growing and diverse community.

1. Mayor & Council, Chief Administrative Officer & Special Projects

Service Overview

These offices set the corporate leadership direction within the framework of Council's strategic priorities and direct the implementation of all policies, plans and programs approved by Council.

Council related budgets, similar to the prior year, include costs for elected officials' remuneration and amounts for Council travel, training, cell phones and miscellaneous charges. Travel budgets of \$2,000 per Councillor are available to cover the costs of

attending conferences and for other training and professional development purposes. For those members of Council appointed to the Association of Municipalities of Ontario (AMO) and/or the Federation of Canadian Municipalities (FCM), a separate budget amount is provided for those purposes.

These offices will continue to work closely with:

- Federal and Provincial governments
- Association of Municipalities of Ontario (AMO)
- Federation of Canadian Municipalities (FCM)
- Ontario's Big City Mayors (OBCM)
- Mayors and Regional Chairs of Ontario (MARCO)
- Eastern Ontario Wardens' Caucus (EOWC)
- Eastern Ontario Mayors' Caucus (EOMC)
- Eastern Ontario Leadership Council (EOLC)
- Regional Mayors Group

Chief Administrative Officer

Provides corporate leadership and acts as point of contact for key strategic partnerships with agencies. The CAO's Office enhances intergovernmental relations with senior levels of government and collaboration with regional partners.

The CAO's Office will continue to focus on health and homelessness issues locally and at the provincial level as it has become one of the most significant challenges that communities are facing. It will continue to support health care services and initiatives in collaboration with health care partners, specifically agencies providing addiction & mental health support services.

The CAO's Office will continue to lead and support the implementation of a number of tourism and economic development strategies as well as some major Council strategic initiatives, such as regional partnerships, housing targets, the aquatic centre and review of the Municipal Financial Assistance Program.

2. Legal Services

Service Overview

The Legal Services Department provides legal advice and representation to City Council and staff on a range of municipal issues, including: planning and development; real estate; corporate-commercial; housing and social services; construction; procurement; corporate

governance; risk management; and environment. Legal Services negotiates and finalizes complex agreements on behalf of the City and conducts litigation matters before the courts and administrative tribunals, including the Ontario Land Tribunal and the Ontario Human Rights Commission.

Legal Services provides enhanced support to the Business, Real Estate and Environment Department by managing all real estate transactions (including property acquisitions, dispositions and easements) in-house.

The Legal Services Department operates the Provincial Offences Court on behalf of the City of Kingston and the County of Frontenac, as well as the prosecution of charges laid by enforcement agencies arising from the contravention of certain provincial laws and municipal by-laws. As the delegated service delivery agent for the Province, the municipality is mandated to provide *Provincial Offences Act* services and prosecutions in both English and French.

In 2023, the Insurance & Risk Management division was reintegrated into Legal Services to provide strategic alignment in relation to the reduction of claims expenses and mitigation of risk. The Insurance & Risk Management division is responsible for the coordination of the City's comprehensive insurance coverage, claims administration, third-party insurance requirements, and claims recoveries. The Insurance & Risk Management division also provides professional advice and expertise to City departments and various agencies and boards, including Utilities Kingston, Kingston Hydro Corporation, Kingston Police, Downtown Kingston BIA, and the Kingston Frontenac Public Libraries.

Priority Focus & Key Initiatives

- Fostering growth of the *Provincial Offences Act* Court to reflect increased roles and responsibilities, including the transfer of Part III proceedings from the Province to the City, as well as the implementation of the red-light camera and automated speed enforcement camera programs;
- Developing a proactive risk management culture at the City of Kingston, including coordinating with City departments to create operational procedures and policies to manage risk;
- Coordinating and overseeing subrogation processes to increase recoveries (collections) for damage to City of Kingston properties; and
- Supporting and advising Council and staff in relation to topical issues, emerging risks and Council Strategic Priorities, including encampments, cybersecurity and incident response planning, risk mitigation, and land development.

3. Office of the City Clerk

Service Overview

The Office of the City Clerk (City Clerk's Department) provides coordination and procedural support to City Council and committees, information and records management services, corporate printing, and mail delivery services for the corporation. The City Clerk's Department facilitates virtual and hybrid meeting formats for all Council and committee meetings and meetings are live-streamed, real-time closed captioned and saved to the Kingston Council Meeting YouTube channel. This format fosters increased public participation and provides flexibility for Council and committee members.

The Office of the City Clerk also manages the City's accessibility portfolio and is responsible for maintaining compliance with the Province's accessibility laws. The Clerk's Department supports the Municipal Accessibility Advisory Committee, responds to public concerns related to accessibility, and supports City staff in implementing solutions designed to foster the accessibility and inclusiveness of municipal programs, services and buildings.

The City Clerk establishes and directs the City's corporate records management program and is responsible for ensuring the City maintains its retention, access and protection of privacy obligations under the *Municipal Act, 2001* and the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA) for both electronic and paper records.

Priority Focus & Key Initiatives

- In association with the IS&T Department, implement agenda management software that will be used to publish agendas and minutes for Council and committee meetings and to standardize the report writing and approval system for City staff;
- Transition from the current database management system for the management of boxed records at the City's Records Centre to SharePoint;
- Utilize the Cascade strategy execution platform to monitor and manage Council's Strategic Priorities and disseminate this information on the City's website;
- Begin performing civil marriage solemnization services; and
- Launch accessibility features in City facilities and parks GIS map on the new City website.

4. Strategy, Innovation & Partnerships (SIP)

Service Overview

The Strategy, Innovation and Partnership department provides services to the organization and the community in the areas of; revenue generation (grants, sponsorships and marketing

of City services), economic growth (workforce development, rural economic development and airport) and support for improved decision making, efficiency and reduced costs.

Priority Focus & Key Initiatives

i. Growing non-tax revenue

- Align development of grant applications to city strategic plan and to strengthen City and community advocacy efforts to support increased government grant revenue.
- Launch new City sponsorship strategy and policy. Grow potential sponsorship opportunities including new donation and naming right opportunities.

ii. Advancing Economic Growth

Health Innovation

- Conclude delivery and administration of the Kingston Health Innovation grant project and develop a health & life science innovation grant proposal to the provincial government with Kingston health innovation ecosystem partners and business model and grant application for the creation of health innovation wet lab infrastructure in Kingston.

Cleantech Innovation

- Implementation of green chemistry innovation hub- Reaction Hub facility and launch of programs and services.

Workforce Development

- Implement new integrated workforce development & in-migration strategy with a focus on the expansion of Workplace Inclusion Charter, supporting increased access to childcare and development of a Leadership Development Program for new and existing managers.
- Continued implementation of the family physician recruitment program and development and approval of new clinic support grant program.

Rural Development

- Continue implementation of rural economic development strategy with a focus on attracting new local food producers/farmers to the public market and promoting local food product development through a workshop series.
- As part of service and budget review, the vacant Business Support Analyst position has been removed from this portfolio.

Kingston Airport

- Secure the return of commercial passenger air services at Kingston Airport and review operation options.
- Support expansion plans of existing and new airport property tenants in order to increase and diversify airport revenue.

Capital Highlights

Capital Works in Progress (WIP) - Airport

The Airport currently has approximately \$1.1M in its capital works in progress, primarily for ongoing asset management work related to capital maintenance on the runway and grounds.

Capital Budget - Airport

There is no capital budget requirement for 2024.

5. Office of the City Treasurer / Financial Services Department

Service Overview

The Office of the City Treasurer and the Financial Services Department are responsible for providing financial leadership and advice to the departments and Council and for instilling a financial approach and mindset in aligning fiscal resources with the corporation's strategic priorities. The department is responsible for safeguarding and managing the financial resources of the corporation and in that regard oversees operating and capital budget development and monitoring processes, the preparation of the annual financial statements and Ministry reporting and managing the external audit process and the Standard and Poor's credit rating review.

The department also oversees corporate long-term financial planning, debt and investment management, external grant reporting, property tax billing, assessment roll management and corporate procurement functions and provides financial and business support to City departments and Utilities Kingston as well as accounting, reporting and financial support services to some external agencies, including Kingston Economic Development Corporation and Tourism Kingston.

The Procurement Division oversees corporate procurement, ensuring standardizing purchasing practices across the City that reflect principles of fairness, objectivity and transparency for both vendors and taxpayers in accordance with the City's Procurement By-law. The Taxation and Revenue Division oversees property tax billing and collection and other corporate revenue streams, as well as corporate payment processes. This division works closely with the Municipal Property Assessment Corporation (MPAC) to review the

accuracy of the assessment roll and is responsible for reviewing the impacts of reassessment on property classes and for recommending tax planning strategies and policies to Council.

Priority Focus & Key Initiatives

Financial Planning and Accounting

- Update the corporate investment policy to reflect current legislation and to support opportunities for expanded investment strategies.
- Lead the Development Charges background study process with consideration for Bill 23 changes and update corporate financial models.
- Plan for and implement continued investment in the corporate financial system including automation of processes, training, enhanced reporting, expanded integration with other systems and additional functionality, including consideration for a budgeting module, creating the ability to model budget scenarios and integrate budgets with historical data.
- Review and update financial policies that will reflect best practices in budget management, service costing and financial reporting processes.
- Continue to explore new and creative ways to engage the community in the municipal budget and property tax setting process.

Procurement

- Continue to enhance and develop best practices in procurement processes in support of the Procurement Bylaw, including the integration of sustainable and social procurement principles that will align with corporate environmental and equity, diversity & inclusion objectives.
- Continue to implement changes in the purchasing support structure including the development and roll-out of the purchasing agent role and responsibilities.
- Continue to expand use of the e-procurement system including review of contract management and supplier performance functionality.

Taxation and Revenue

- Report back to Council in 2024 on the consultant review of the viability of a Vacant Home Tax program.
- With the completion of a comprehensive review of our customer payment processes in February 2023 (funded by the provincial Audit and Accountability Fund), prioritize recommendations for streamlining processes, and selecting and implementing a new corporate point-of-sale solution.

- Participate in the development of a corporate enterprise payment strategy that addresses the necessary considerations for security, financial controls, and customer and employee experience.
- Selection and implementation of a new enterprise point-of-sale (POS) solution, beginning in 2025, for both in-person and on-line customer payments that will support an improved customer experience through enhanced options such as payment kiosks, mobile access and payment, on-line accounts, and web-based payment functionality.
- Review the impacts of any announcements regarding a province-wide reassessment on property classes and recommend resulting changes to tax policy.

**Mayor - Council
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Transfer From Reserves & Reserve Funds | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 1,335,555 | 1,413,713 | 78,158 | 1,469,614 | 1,523,146 | 1,578,647 |
| Materials, Supplies & Fees | 126,050 | 136,950 | 10,900 | 136,200 | 136,200 | 136,200 |
| Total Expenditures | 1,461,605 | 1,550,663 | 89,058 | 1,605,814 | 1,659,346 | 1,714,847 |
| Net | 1,461,605 | 1,550,663 | 89,058 | 1,605,814 | 1,659,346 | 1,714,847 |
| By Program | | | | | | |
| Mayor's Office Administration | 386,111 | 395,493 | 9,382 | 473,062 | 433,636 | 452,117 |
| Council Administration | 799,487 | 832,996 | 33,509 | 799,487 | 880,910 | 905,935 |
| Intergovernmental Affairs | 253,508 | 292,774 | 39,266 | 303,866 | 315,400 | 327,394 |
| Countryside | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Loyalist-Cataraqui | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Collins-Bayridge | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Lakeside | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Portsmouth | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Trillium | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|------------------------|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Kingscourt-Rideau | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Meadowbrook-Strathcona | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Williamsville | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Sydenham | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| King's Town | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Pittsburgh | 1,875 | 2,450 | 575 | 2,450 | 2,450 | 2,450 |
| Net Taxation | 1,461,605 | 1,550,663 | 89,058 | 1,605,814 | 1,659,346 | 1,714,847 |

**Chief Administrative Officer & Special Projects
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (187,338) | (187,870) | (532) | (27,698) | (28,251) | (28,817) |
| Transfer From Reserves & Reserve Funds | (94,018) | (60,000) | 34,018 | (60,000) | (60,000) | (60,000) |
| Total Revenue | (281,356) | (247,870) | 33,486 | (87,698) | (88,251) | (88,817) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 685,990 | 724,283 | 38,293 | 758,651 | 781,177 | 804,380 |
| Materials, Supplies & Fees | 159,116 | 163,116 | 4,000 | 17,400 | 17,400 | 17,400 |
| Contracted Services | 60,000 | 60,000 | - | 60,000 | 60,000 | 60,000 |
| Grants & Transfers to Others | 34,018 | - | (34,018) | - | - | - |
| Total Expenditures | 939,124 | 947,399 | 8,275 | 836,051 | 858,577 | 881,780 |
| Net | 657,768 | 699,529 | 41,761 | 748,354 | 770,325 | 792,963 |
| By Program | | | | | | |
| Administration | 657,768 | 699,529 | 41,761 | 748,354 | 770,325 | 792,963 |
| Net Taxation | 657,768 | 699,529 | 41,761 | 748,354 | 770,325 | 792,963 |

Legal Services
2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (1,585,709) | (1,631,019) | (45,311) | (1,677,659) | (1,725,667) | (1,775,084) |
| Recoveries - Other Municipalities | (194,463) | (215,662) | (21,199) | (220,960) | (226,375) | (231,051) |
| Transfer From Reserves & Reserve Funds | (296,831) | (97,186) | 199,645 | (97,552) | (97,929) | (97,929) |
| Total Revenue | (2,077,003) | (1,943,868) | 133,136 | (1,996,171) | (2,049,971) | (2,104,064) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 1,742,421 | 1,975,765 | 233,344 | 2,148,922 | 2,250,249 | 2,349,189 |
| Materials, Supplies & Fees | 5,581,603 | 6,317,743 | 736,140 | 6,601,007 | 6,898,297 | 7,206,136 |
| Contracted Services | 338,900 | 174,400 | (164,500) | 174,900 | 175,400 | 175,400 |
| Grants & Transfers to Others | 275,761 | 284,034 | 8,273 | 292,555 | 301,331 | 310,371 |
| Equipment Charges & Internal Allocations | (4,200,501) | (4,992,406) | (791,904) | (5,246,785) | (5,514,100) | (5,791,666) |
| Total Expenditures | 3,738,184 | 3,759,536 | 21,352 | 3,970,599 | 4,111,177 | 4,249,430 |
| Net | 1,661,181 | 1,815,668 | 154,487 | 1,974,427 | 2,061,206 | 2,145,366 |
| By Program | | | | | | |
| POA Services | - | - | - | - | - | - |
| Legal Services | 847,509 | 1,030,233 | 182,724 | 1,117,607 | 1,178,863 | 1,236,401 |
| Insurance Services | 813,672 | 785,435 | (28,237) | 856,820 | 882,343 | 908,966 |
| Net Taxation | 1,661,181 | 1,815,668 | 154,487 | 1,974,427 | 2,061,206 | 2,145,366 |

**City Clerk
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (132,969) | (144,155) | (11,185) | (146,526) | (148,929) | (151,365) |
| Transfer From Reserves & Reserve Funds | - | - | - | - | (750,000) | - |
| Total Revenue | (132,969) | (144,155) | (11,185) | (146,526) | (898,929) | (151,365) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 1,292,226 | 1,319,386 | 27,160 | 1,391,072 | 1,633,072 | 1,476,404 |
| Materials, Supplies & Fees | 411,652 | 422,565 | 10,913 | 429,325 | 836,186 | 443,149 |
| Contracted Services | 204,000 | 221,000 | 17,000 | 211,000 | 611,000 | 211,000 |
| Transfers to Reserves & Reserve Funds | 250,000 | 250,000 | - | 250,000 | - | 250,000 |
| Equipment Charges & Internal Allocations | 9,873 | 10,170 | 296 | 10,475 | 10,789 | 11,113 |
| Total Expenditures | 2,167,751 | 2,223,121 | 55,370 | 2,291,872 | 3,091,047 | 2,391,665 |
| Net | 2,034,781 | 2,078,966 | 44,185 | 2,145,346 | 2,192,118 | 2,240,300 |
| By Program | | | | | | |
| Administration | (279,025) | (318,445) | (39,420) | (269,928) | (1,011,956) | (253,523) |
| Accessibility | 51,450 | 51,450 | - | 51,450 | 51,450 | 51,450 |
| Elections | 250,000 | 250,000 | - | 250,000 | 250,000 | 250,000 |
| Committee Support | 330,950 | 330,950 | - | 330,950 | 1,080,950 | 330,950 |
| Records Management & Vital Statistics | 1,681,406 | 1,765,011 | 83,605 | 1,782,874 | 1,821,674 | 1,861,423 |
| Net Taxation | 2,034,781 | 2,078,966 | 44,185 | 2,145,346 | 2,192,118 | 2,240,300 |

Strategy Innovation & Partnerships 2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|----------------------------|-------------------------|--------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Federal Subsidies | (1,413,500) | (220,879) | 1,192,621 | (140,000) | (140,000) | (140,000) |
| Provincial Subsidies | (50,000) | (61,750) | (11,750) | (50,000) | (50,000) | (50,000) |
| Fees, Charges & Other Revenue | (190,000) | (205,050) | (15,050) | (205,050) | (205,050) | (205,050) |
| Transfer From Reserves & Reserve Funds | (149,978) | (125,000) | 24,978 | (150,000) | (100,000) | (100,000) |
| Total Revenue | (1,803,478) | (612,679) | 1,190,799 | (545,050) | (495,050) | (495,050) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 1,430,717 | 1,448,150 | 17,433 | 1,493,871 | 1,558,158 | 1,612,513 |
| Materials, Supplies & Fees | 44,050 | 49,094 | 5,044 | 49,064 | 48,829 | 48,590 |
| Contracted Services | 113,500 | 124,006 | 10,506 | 124,236 | 124,471 | 124,710 |
| Grants & Transfers to Others | 1,153,000 | - | (1,153,000) | - | - | - |
| Equipment Charges & Internal Allocations | (37,748) | (38,103) | (355) | (38,465) | (38,834) | (39,211) |
| Total Expenditures | 2,703,519 | 1,583,147 | (1,120,372) | 1,628,706 | 1,692,624 | 1,746,602 |
| Net | 900,041 | 970,468 | 70,427 | 1,083,656 | 1,197,574 | 1,251,552 |
| By Program | | | | | | |
| Marketing & Revenue Development | 459,915 | 482,473 | 22,558 | 505,798 | 524,340 | 540,511 |
| Strategic Initiatives | 317,959 | 298,779 | (19,179) | 326,014 | 398,681 | 417,092 |
| Workforce-In-Migration Strategy | (4,033) | (1,143) | 2,890 | 3,098 | 6,543 | 10,089 |
| Economic & Community Development | (6,400) | 85,491 | 91,891 | 135,220 | 145,417 | 151,776 |
| Grant Administration | 90,867 | - | (90,867) | - | - | - |
| Research & Data | 41,734 | 104,868 | 63,135 | 113,526 | 122,593 | 132,084 |
| Net Taxation | 900,041 | 970,468 | 70,427 | 1,083,656 | 1,197,574 | 1,251,552 |

Airport
2024 - 2027 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Federal Subsidies | (91,085) | - | 91,085 | - | - | - |
| Fees, Charges & Other Revenue | (1,581,143) | (1,097,356) | 483,786 | (1,800,665) | (1,895,868) | (1,967,291) |
| Transfer From Reserves & Reserve Funds | - | (425,630) | (425,630) | - | - | - |
| Total Revenue | (1,672,228) | (1,522,986) | 149,241 | (1,800,665) | (1,895,868) | (1,967,291) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 839,840 | 880,482 | 40,642 | 909,988 | 935,696 | 960,220 |
| Materials, Supplies & Fees | 230,130 | 209,588 | (20,542) | 284,657 | 295,474 | 298,120 |
| Contracted Services | 465,565 | 281,784 | (183,781) | 383,111 | 362,463 | 363,741 |
| Equipment Charges & Internal Allocations | 466,322 | 480,763 | 14,441 | 545,944 | 563,224 | 580,596 |
| Total Expenditures | 2,001,857 | 1,852,616 | (149,241) | 2,123,701 | 2,156,858 | 2,202,677 |
| Net | 329,629 | 329,629 | - | 323,036 | 260,989 | 235,385 |
| By Program | | | | | | |
| Aeronautical Fees | (993,282) | (600,100) | 393,182 | (1,133,600) | (1,201,600) | (1,261,600) |
| Lease Revenues | (155,512) | (209,100) | (53,588) | (212,589) | (216,143) | (219,598) |
| Administration | 511,061 | 72,077 | (438,984) | 542,400 | 537,424 | 550,014 |
| Runways/Grounds/ Maintenance | 902,582 | 1,000,569 | 97,987 | 1,059,213 | 1,072,244 | 1,096,029 |
| Instrument Landing System | 64,780 | 66,184 | 1,404 | 67,611 | 69,063 | 70,541 |
| Net Taxation | 329,629 | 329,629 | - | 323,036 | 260,989 | 235,385 |

**Chief Financial Officer and Financial Services
2024 - 2027 Multi Year Operating Budget**

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|-------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (1,137,913) | (1,117,686) | 20,227 | (1,140,772) | (1,164,937) | (1,187,077) |
| Transfer From Reserves & Reserve Funds | (511,400) | (555,720) | (44,320) | (568,710) | (583,085) | (569,685) |
| Total Revenue | (1,649,313) | (1,673,406) | (24,093) | (1,709,482) | (1,748,022) | (1,756,762) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 3,905,405 | 4,119,130 | 213,725 | 4,458,265 | 4,636,721 | 4,780,127 |
| Materials, Supplies & Fees | 305,050 | 306,280 | 1,230 | 314,405 | 317,625 | 322,735 |
| Contracted Services | 82,810 | 60,550 | (22,260) | 60,600 | 60,600 | 60,600 |
| Equipment Charges & Internal Allocations | (534,373) | (545,376) | (11,004) | (557,496) | (569,910) | (582,606) |
| Total Expenditures | 3,758,892 | 3,940,584 | 181,691 | 4,275,774 | 4,445,036 | 4,580,856 |
| Net | 2,109,580 | 2,267,178 | 157,598 | 2,566,292 | 2,697,014 | 2,824,094 |
| By Program | | | | | | |
| Chief Financial Officer | 356,535 | 370,009 | 13,473 | 388,614 | 401,173 | 412,959 |
| Financial Services Admin | 183,115 | 213,066 | 29,951 | 249,157 | 258,584 | 268,855 |
| Procurement | 310,695 | 313,597 | 2,902 | 378,655 | 399,496 | 444,726 |
| Financial Planning | 459,388 | 499,431 | 40,043 | 556,839 | 582,930 | 610,541 |
| General Accounting and Corporate Systems | 384,478 | 404,929 | 20,451 | 508,738 | 555,568 | 575,390 |
| Taxation and Revenue | 415,369 | 466,147 | 50,778 | 484,289 | 499,263 | 511,623 |
| Net Taxation | 2,109,580 | 2,267,178 | 157,598 | 2,566,292 | 2,697,014 | 2,824,094 |



Agencies and Boards

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**LEGAL SERVICES DEPARTMENT
MEMORANDUM**

TO: Mayor Paterson and Members of Council

FROM: Jenna Morley, Director of Legal Services & City Solicitor

DATE: October 6, 2023

SUBJECT: Municipal Funding for Local Boards and Authorities

The purpose of this memorandum is to provide information to Council regarding the basis on which the City of Kingston provides funding to various local boards of the municipality and certain external agencies. The information provided indicates the extent to which Council has authority to approve or amend a budget provided to it by a particular board or agency.

The following agencies and boards are referenced in this memorandum: Downtown Kingston! BIA; Kingston Access Services; Kingston Police Services Board; Kingston Frontenac Public Library; Kingston, Frontenac and Lennox and Addington Health Unit; Cataraqui Region Conservation Authority; the Kingston Economic Development Corporation; and Tourism Kingston.

Downtown Kingston! Business Improvement Area

Section 205 of the *Municipal Act, 2001* provides that the board of management of a business improvement area must prepare a proposed budget for each fiscal year by the date and in the form required by the municipality and must hold one or more meetings of the members of the improvement area for discussion of the proposed budget.

The board of management is required to submit the budget to Council by the date and in the form required by the municipality and the municipality may approve it in whole or in part but may not add expenditures to it.

A board of management is prohibited from:

- (a) spending any money unless it is included in the budget approved by the municipality or in a reserve fund established under Section 417 of the *Municipal Act, 2001*;

(b) incurring any indebtedness extending beyond the current year without the prior approval of the municipality; or

(c) borrowing money.

A board of management must submit its annual financial report for the preceding year to Council by the date and in the form required by the municipality and the report must include audited financial statements. The municipal auditor is the auditor of each board of management and may inspect all records of the board. Each year the municipality raises the amount required for the purposes of the business improvement area through a special charge by levying on rateable property in the improvement area that is in the prescribed business class.

Kingston Access Services

Kingston Access Services (“KAS”) is a charitable not-for-profit corporation incorporated by several individuals in 1967 under Letters Patent from the Province of Ontario. KAS is not a local board, agency or authority of the City. KAS by-laws provide that up to two members of Council may sit on its board of directors.

The KAS mission statement is “to provide, in a safe and courteous manner, a reliable, efficient, specialized transit service for persons whose disabilities impair their use of Kingston Transit”. KAS oversees the operation of the Kingston Access Bus. There is an obligation under the *Accessibility for Ontarians with Disabilities Act* that requires the provision of specialized transit services because the City provides conventional transit services, but the specialized transit services do not need to be provided directly by the municipality.

The City provides funding to assist KAS in paying for its operations, which are not fully funded from passenger revenue and other sources of revenue. Although there is no legal requirement for the City to provide funding for KAS, the City has the authority to do so.

KAS by-laws provide that the board cannot voluntarily dissolve the organization without ratification by City Council of the board’s motion to dissolve. Upon dissolution, any assets, net of debts and liabilities, are required to be distributed to charitable organizations.

Kingston Police Services Board

The *Police Services Act* sets out the respective roles, responsibilities and authority of the Police Services Board and the City in establishing the budget for police services.

The Police Services Board is required to submit budget estimates to the municipality in the form, for the period and on a timetable determined by the municipality. After its review of the estimates, the municipality will establish an overall budget for the Board. In doing so, the municipality is not required to adopt the estimates submitted by the Board; however, the municipality does not have the authority to approve or disapprove of specific items in the estimates.

If the estimates approved by the municipality are not satisfactory to the Board, it can request that the Ontario Civilian Police Commission determine the matter and the Commission will do so after holding a hearing.

The municipality's authority to establish an overall budget, but not approve or disapprove of specific budget items, does not limit the municipality's ability to comment on specific proposed expenditures and cost reduction measures. It is also open to the municipality to express views in support of any measure to reduce costs.

The Ontario Civilian Police Commission commented as follows on the respective roles of a police services board and municipality:

The Police Services Board has a statutory obligation to see that policing needs are met. The City has a legal duty to see that the necessary resources are made available. To this end, municipal council is not merely a rubber stamp of any Board budget proposal. It has the right and indeed the obligation to comment on proposed expenditures and express views in support of any measure to reduce costs.

Note that the *Police Services Act* is set to be repealed on a date to be proclaimed in the future and will be replaced by the *Community Safety and Policing Act, 2019*.

Kingston Frontenac Public Library

The Kingston Frontenac Public Library came into existence on January 1, 1998 by virtue of the provincial Amalgamation Order and operates the public library facilities in the City of Kingston and the County of Frontenac. Both the City and the County appoint members to the Library Board, with the majority of the Board being members appointed by the City.

Pursuant to the *Public Libraries Act*, the Library Board submits its budget estimates on an annual basis to the City and County Councils. The City and County may approve or amend the estimates submitted by the Library Board. Once the estimates are approved by the Councils, they are approved by the Library Board and allocated in accordance with the Amalgamation Order.

The Amalgamation Order provides that the annual cost of operating the library is apportioned 87% to the City and 13% to the County. The Amalgamation Order sets out that the percentage apportionment of costs may be changed to reflect a proportionate change in household growth in the City and the County.

Building construction and maintenance costs are fully born by the municipality within which the building is located.

Kingston, Frontenac and Lennox and Addington Health Unit (“KFL&A Public Health”)

The *Health Protection and Promotion Act* (the “HPPA”) is the statutory authority for the Board of KFL&A Public Health to levy against municipalities located within the geographic area covered by the health unit. The HPPA also sets out the procedure whereby the local health unit notifies the municipality of the amount owing and when it is to be paid.

The municipality is then obligated to make those payments. In particular, the HPPA provides that the “obligated municipalities” shall pay “the expenses incurred by or on behalf of the board of health of the health unit in the performance of its functions and duties under this or any other Act”. If expenses included within the health unit budget do not fall within its legislated functions and duties, payment by a municipality for such matters would be voluntary, not mandatory.

The HPPA provides that the obligated municipalities must pay the expenses of the health unit in such proportion as is agreed amongst them, or, failing such agreement, in accordance with applicable regulations, which state that each obligated municipality in the health unit shall pay the proportion of the expenses that is determined by dividing its population by the sum of the populations of all the obligated municipalities in the health unit.

There is no current agreement between the obligated municipalities that contribute toward the costs of KFL&A Public Health; accordingly, those costs are distributed based on population. It is the obligated municipalities, not their representatives on the health unit board, that could negotiate and enter into an agreement regarding allocation of costs. This would give the obligated municipalities the ability to directly negotiate and enter into a cost sharing agreement on a basis other than population – if all obligated municipalities agreed that was appropriate. It should be noted that such an agreement only addresses the allocation of costs between municipalities and the health unit board retains the authority to establish the overall cost of providing services.

Cataraqui Region Conservation Authority

The *Conservation Authorities Act* and regulations set out the basis on which a conservation authority may apportion and levy against participating municipalities costs required for maintenance and administration and for capital expenditures in connection with any project.

The budgeting and apportionment provisions of the *Conservation Authorities Act* include a multi-phase budgeting process. Conservation authorities are required to prepare a budget for each calendar year that complies with the requirements of the legislation, including requirements with respect to notice and consultation.

After determining the approximate maintenance and administration costs for the succeeding year, the conservation authority is required to apportion those costs to the participating municipalities that are located within the geographic boundaries of the conservation authority. Maintenance costs are apportioned according to the benefit derived or to be derived by each municipality and are determined by agreement among the conservation authority and the participating municipalities or by calculating the ratio that each participating municipality's modified assessment bears to the total conservation authority's modified assessment.

Administration costs are apportioned based on the ratio that each participating municipality's modified assessment (its modified current value assessment) bears to the total conservation authority's modified assessment. Once maintenance and administration costs have been apportioned, the conservation authority certifies that amount to the participating municipality which collects the amount in the same manner as municipal taxes for general purposes.

Appeals regarding levies for maintenance and administration costs can be made to the Ontario Land Tribunal.

For a project, which is defined as a work undertaken by a conservation authority for the furtherance of its objects, the conservation authority must determine the proportion of the total benefit of any project afforded to all the participating municipalities that is afforded to each of them, and then give notice of that apportionment to the council of each participating municipality. Any municipality that is dissatisfied with any apportionment may, within 30 days of receipt of that notice, apply to the Ontario Land Tribunal for a review of the apportionment.

Once the apportionment for a project is determined, the conservation authority may determine what money will be required for capital expenditures in connection with that project and levy against each participating municipality in accordance with the apportionment of the benefit it will receive. A participating municipality is required to pay to the conservation authority the amount of the levy and the conservation authority may enforce payment as a debt due by the municipality.

Kingston Economic Development Corporation

The Kingston Economic Development Corporation (KEDCO) was established in January, 1998, replacing the Kingston Area Economic Development Commission, as part of changes arising from the amalgamation of the former City of Kingston, Pittsburgh Township and Kingston Township and the creation of the new City of Kingston.

KEDCO was incorporated by the City and others as a non-profit community

development corporation under Part III of the *Corporations Act*. It is a separate legal entity from the municipality and is not legally controlled by the City. The *Municipal Act, 2001* allows the City to provide funding to KEDCO but does not require the City to do so. KEDCO submits its funding requests to the City on an annual basis as part of the establishment of the City's overall budget requirement for the next calendar year, at which time the City determines the extent to which it is prepared to fund KEDCO's activities. The City is not the sole source of KEDCO's revenues but is the majority contributor. Other sources of revenue include senior levels of government, local associations such as Kingston Accommodation Partners (KAP), and private businesses.

As required by the *Municipal Act, 2001*, KEDCO's Letters Patent sets out that its objects are to undertake, promote and fund economic development activities for the City of Kingston and area, including economic development activities primarily concerned with, but not limited to, fostering local investment, job creation, assessment growth, and community prosperity through the support of strategic economic activities in the industrial, commercial, institutional, technology and tourism sectors, and such other complementary purposes not inconsistent with these objects.

Tourism Kingston

Tourism Kingston previously operated as a division of KEDCO. In 2017, Tourism Kingston was incorporated as a standalone tourism corporation, the objects of which are (1) promoting Kingston's regional tourism industry and marketing Kingston as a premier destination for visitors, business travelers, and others; (2) increasing visitation to Kingston by non-residents and increasing visitor related spending within the region; and (3) advancing tourism product and infrastructure development.

There is no legislative basis upon which the City provides funding to Tourism Kingston. There is an existing Service Level Agreement between the City and Tourism Kingston which outlines key tourism objectives and directions that Tourism Kingston is to fulfill, including developing an integrated tourism marketing strategy, promoting the Kingston brand across all tourism markets, developing and supporting visitor services and experiences, and researching and identifying gaps in the existing tourism market/product. Tourism Kingston also operates as the destination marketing organization for the City.

Pursuant to the Service Level Agreement, Tourism Kingston is required to provide an annual draft budget, work plan and strategic plan to the City. The Service Level Agreement stipulates that the City is required to provide funding to Tourism Kingston to undertake core tourism activities. Tourism Kingston may request from the City additional funds to carry out specific programs or projects on behalf of the City, and the City may also request that Tourism Kingston undertake specific projects or programs on behalf of the City.

Upon receipt of Tourism Kingston's annual budget request, the City may approve or amend Tourism Kingston's budget at its discretion, subject to the terms of the Service Level Agreement. While funding is provided by the City to enable Tourism Kingston to fulfill its mandate under the Service Level Agreement, Tourism Kingston is required to actively seek out other forms of project funding and seek to obtain grants, contributions, bequests, gifts and assets from sources other than the City in furtherance of its objectives.

Agencies & Boards
2024 -2027 Multi Year Operating Budget

| | 2023 Projected Actuals | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|---------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | | | |
| Provincial Subsidies | (103,085) | (103,085) | (106,178) | (3,093) | (109,363) | (112,644) | (116,023) |
| Transfer From Reserves & Reserve Funds | (714,297) | (714,297) | (636,543) | 77,754 | (520,874) | (425,292) | (329,798) |
| Total Revenue | (817,382) | (817,382) | (742,721) | 74,662 | (630,237) | (537,935) | (445,821) |
| Expenditures | | | | | | | |
| Transfers to Reserves | 6,202,519 | 6,202,519 | 6,431,146 | 228,627 | 6,714,283 | 7,003,117 | 7,297,717 |
| Grants & Transfers to Others | 64,989,938 | 64,989,938 | 68,353,273 | 3,363,335 | 72,343,630 | 75,598,811 | 78,934,144 |
| Total Expenditures | 71,192,457 | 71,192,457 | 74,784,419 | 3,591,962 | 79,057,913 | 82,601,928 | 86,231,861 |
| Net | 70,375,075 | 70,375,075 | 74,041,698 | 3,666,623 | 78,427,676 | 82,063,993 | 85,786,041 |
| By Program | | | | | | | |
| Kingston Economic Development | 1,501,226 | 1,501,226 | 1,538,757 | 37,531 | 1,577,226 | 1,616,656 | 1,657,073 |
| Tourism Kingston | 1,526,844 | 1,526,844 | 1,587,918 | 61,074 | 1,651,434 | 1,717,492 | 1,717,492 |
| Cataraqui Region Conservation Authority (CRCA) | 1,833,826 | 1,833,826 | 1,933,037 | 99,211 | 2,033,555 | 2,123,031 | 2,195,214 |
| KFL&A Public Health | 4,314,783 | 4,314,783 | 4,422,652 | 107,869 | 4,533,218 | 4,646,548 | 4,762,712 |
| Kingston Access Services | 3,611,087 | 3,611,087 | 3,839,633 | 228,547 | 4,212,555 | 4,479,488 | 4,792,195 |
| Library Board | 8,662,694 | 8,662,694 | 8,899,832 | 237,138 | 9,229,885 | 9,533,363 | 9,841,787 |
| Police Services Board | 48,531,615 | 48,531,615 | 51,426,869 | 2,895,254 | 54,546,803 | 57,304,414 | 60,176,568 |
| Downtown Business Improvement Area (DBIA) | 43,000 | 43,000 | 43,000 | - | 43,000 | 43,000 | 43,000 |
| Health Care Initiatives | 350,000 | 350,000 | 350,000 | - | 600,000 | 600,000 | 600,000 |
| Net Taxation | 70,375,075 | 70,375,075 | 74,041,698 | 3,666,623 | 78,427,676 | 82,063,993 | 85,786,041 |

Agency Transfers

2022 - 2025 Multi Year Operating Budget

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|--|----------------------------|----------------------------|------------------|------------------|------------------|------------------|
| Transfer to KEDCO | 1,501,226 | 1,538,757 | 37,531 | 1,577,226 | 1,616,656 | 1,657,073 |
| Total KEDCO | 1,501,226 | 1,538,757 | 37,531 | 1,577,226 | 1,616,656 | 1,657,073 |
| Transfer from Municipal Capital Reserve Fund | - | - | - | - | - | - |
| Transfer to Tourism Kingston | 1,526,844 | 1,587,918 | 61,074 | 1,651,434 | 1,717,492 | 1,717,492 |
| Total Tourism Kingston | 1,526,844 | 1,587,918 | 61,074 | 1,651,434 | 1,717,492 | 1,717,492 |
| Transfer to Conservation Authority | 1,833,826 | 1,933,037 | 99,211 | 2,033,555 | 2,123,031 | 2,195,214 |
| Total Cataraqui Conservation Authority | 1,833,826 | 1,933,037 | 99,211 | 2,033,555 | 2,123,031 | 2,195,214 |
| Transfer to Public Health Unit | 4,314,783 | 4,422,652 | 107,869 | 4,533,218 | 4,646,548 | 4,762,712 |
| Total Public Health Unit | 4,314,783 | 4,422,652 | 107,869 | 4,533,218 | 4,646,548 | 4,762,712 |
| Provincial Gas Tax Subsidy | (103,085) | (106,178) | (3,093) | (109,363) | (112,644) | (116,023) |
| Cont from Reserve | - | (20,000) | (20,000) | - | - | - |
| Transfer to Kingston Access Service Reserve Fund | 359,582 | 416,800 | 57,218 | 525,100 | 635,600 | 748,300 |
| Transfer to Kingston Access Service | 3,354,590 | 3,549,011 | 194,421 | 3,796,818 | 3,956,532 | 4,159,918 |
| Total Kingston Access Services | 3,611,087 | 3,839,633 | 228,547 | 4,212,555 | 4,479,488 | 4,792,195 |
| Transfer from Development Charges Reserve Fund | (212,297) | (216,543) | (4,246) | (220,874) | (225,292) | (229,798) |
| Transfer to Library Capital Reserve Fund | 1,578,112 | 1,609,674 | 31,562 | 1,641,867 | 1,674,705 | 1,708,199 |
| Transfer to Library | 7,296,880 | 7,506,702 | 209,822 | 7,808,892 | 8,083,950 | 8,363,386 |
| Total Library Board | 8,662,694 | 8,899,832 | 237,138 | 9,229,885 | 9,533,363 | 9,841,787 |

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---|-------------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Cont from Reserve | | (400,000) | (400,000) | (300,000) | (200,000) | (100,000) |
| Transfer to Police Equipment Reserve Fund | 1,992,326 | 2,132,173 | 139,847 | 2,274,816 | 2,420,312 | 2,568,719 |
| Transfer to Facility Repair Capital Reserve Fund | 2,172,500 | 2,172,500 | - | 2,172,500 | 2,172,500 | 2,172,500 |
| Transfer to Police | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Transfer to Police | 44,366,789 | 47,472,196 | 3,105,407 | 50,349,487 | 52,861,602 | 55,485,349 |
| Total Police Board | 48,531,615 | 51,426,869 | 2,895,254 | 54,846,803 | 57,504,414 | 60,276,568 |
| DBIA operating levy | (1,474,134) | (1,564,056) | (89,922) | (1,642,259) | (1,720,266) | (1,806,280) |
| Transfer to DBIA | 1,517,134 | 1,607,056 | 89,922 | 1,685,259 | 1,763,266 | 1,849,280 |
| DBIA Operating Tax Levy | 43,000 | 43,000 | - | 43,000 | 43,000 | 43,000 |
| DBIA capital levy | (255,485) | (266,982) | (11,497) | (278,996) | (278,996) | (278,996) |
| Transfer to Sports and Entertainment Reserve Fund | 255,485 | 266,982 | 11,497 | 278,996 | 278,996 | 278,996 |
| Total Downtown Business Improvement Area | - | - | - | - | - | - |
| Transfer to Health Care Initiatives | 350,000 | 350,000 | - | 600,000 | 600,000 | 600,000 |
| Total Health Care Initiatives | 350,000 | 350,000 | - | 600,000 | 600,000 | 600,000 |
| Total Agency Transfers | 70,375,075 | 74,041,698 | 3,666,623 | 78,427,676 | 82,063,993 | 85,786,041 |

KINGSTON

— *Economic Development* —

January 4, 2024

Desiree Kennedy, Chief Financial Officer & City Treasurer
City of Kingston
216 Ontario Street
Kingston, ON, K7L 2Z3

RE: Kingston Economic Development Corporation's Proposed 2024 Budget

Dear Ms. Kennedy:

Please find attached the proposed 2024 Kingston Economic Development Corporation's Operating Budget as approved by the Board of Directors at the November 27, 2023 Board of Directors meeting. Accompanying the budget, are detailed Sales and Operating Plans outlining the Corporation's planned activities, initiatives and programs to advance the Integrated Economic Development Strategic Plan approved by Board and Council.

We are pleased to present a budget in response to your request for external agencies to develop operating plans with a 2.5% increase in municipal funding. This represents a total request for \$1,538,757 of municipal funding for 2024 – a \$37,531 increase over 2023's municipal investment.

The Corporation actively leverages the annual municipal investment to secure greater levels of upper government funding, which has enabled us to expand our yearly operations and offer new support and funding programs to businesses. This approach has allowed us to grow our program offerings while remaining within municipal budget guidelines.

The 2024 Operating Budget and Sales and Operating Plans reflect the Corporation's ongoing commitment to its core portfolios of investment attraction, local business retention and expansion and support for small businesses and start-ups as outlined in our Service Level Agreement.

We look forward to working with you and the City of Kingston Team in 2024.

Sincerely,



Donna Gillespie
Chief Executive Officer

cc. Ms. Lanie Hurdle, Chief Administrative Officer, City of Kingston
Mr. Janet Jaynes, City Clerk, City of Kingston
Ms. Anne Vivian-Scott, Chair, Kingston Economic Development Corporation
Ms. Peng-Sang Cau, Treasurer, Kingston Economic Development Corporation

KINGSTON

— Economic Development —

Budget 2023

Proposed Budget 2024

Revenues:

| | | | | |
|---|----|------------------|----|------------------|
| Municipal | \$ | 1,501,226 | \$ | 1,538,757 |
| Provincial | | | | |
| <i>Small Business Enterprise Centre</i> | \$ | <i>99,650</i> | \$ | <i>99,650</i> |
| <i>Starter Company</i> | \$ | <i>98,000</i> | \$ | <i>98,000</i> |
| <i>Summer Company</i> | \$ | <i>50,000</i> | \$ | <i>50,000</i> |
| <i>Digital Main Street</i> | \$ | <i>97,513</i> | \$ | <i>80,035</i> |
| <i>My Main Street</i> | \$ | <i>15,262</i> | \$ | <i>-</i> |
| <i>Other</i> | \$ | <i>55,000</i> | \$ | <i>100,000</i> |
| Total Provincial | \$ | 415,425 | \$ | 427,685 |
| Federal | | | | |
| Canada Digital Adoption Program | \$ | 1,271,864 | \$ | 1,270,552 |
| CanExport/Invest Canada | \$ | 45,000 | \$ | 40,000 |
| FedDev We-CAN | \$ | 18,750 | \$ | - |
| FedDev Health Innovation | \$ | 113,000 | \$ | 28,250 |
| Canada Summer Jobs | \$ | 15,000 | \$ | 10,000 |
| Bridges to Better Business | \$ | 1,000 | \$ | 1,000 |
| Other Federal - FedDev | \$ | - | \$ | 10,000 |
| Total Federal | \$ | 1,464,614 | \$ | 1,359,802 |
| Other | | | | |
| Investment & Bank Interest | \$ | 12,000 | \$ | 40,000 |
| Fee for Service | \$ | 65,000 | \$ | - |
| QCAK | \$ | 150,000 | \$ | 150,000 |
| Partner Contributions | \$ | 5,000 | \$ | 10,000 |
| Total Other | \$ | 232,000 | \$ | 200,000 |
| TOTAL REVENUE | \$ | 3,613,265 | \$ | 3,526,244 |
| Expenditures: | | | | |
| Salaries & Wages | \$ | 1,253,065 | \$ | 1,251,044 |
| Overhead | | | | |
| Boards & Committees | \$ | 5,000 | \$ | 7,500 |
| Human Resources & PD | \$ | 10,000 | \$ | 10,000 |
| Marketing Communications | \$ | 50,000 | \$ | 65,000 |
| | \$ | 280,000 | \$ | 305,000 |
| Projects | | | | |
| Attraction & Aftercare | \$ | 255,000 | \$ | 150,000 |
| Business Retention & Expansion | \$ | 260,000 | \$ | 255,000 |
| Start Ups & Entrepreneurs | \$ | 180,000 | \$ | 180,000 |
| | \$ | 695,000 | \$ | 585,000 |
| Business Microgrants | \$ | 1,385,200 | \$ | 1,385,200 |
| TOTAL EXPENDITURE | \$ | 3,613,265 | \$ | 3,526,244 |
| Surplus/(Deficit) | \$ | - | \$ | - |

TOURISM KINGSTON 2024 DRAFT BUDGET

| Revenue | 2024 Draft |
|---|---------------------|
| Municipal Funding | \$ 1,587,918 |
| Municipal Other- Cultural Services SLA | \$ 150,000 |
| Other Revenue | |
| KAP Contribution | \$ 1,600,000 |
| KAP - Office Contribution | \$ 28,000 |
| MAT 65% - STR | \$ 60,000 |
| MAT 35% - Film and Media | \$ 350,000 |
| Experience Ontario 2023 | \$ 26,142 |
| Francophone Community Grant | \$ 22,980 |
| VIC Sales & Commissions | |
| Resale | \$ 65,000 |
| Ticket sales & other revenue | \$ 28,500 |
| Brochure racking | \$ 26,300 |
| Film Revenue | \$ 70,000 |
| Music Strategy Initiatives | \$ 50,000 |
| Business Events Revenue | \$ 5,500 |
| Travel Trade Revenue | \$ 2,550 |
| Sport and Wellness | \$ 2,000 |
| Marketing Revenue | \$ 75,000 |
| Packaging and Partnership Revenue | \$ 40,000 |
| Grant Revenue | \$ 249,382 |
| Total Revenue | \$ 4,439,272 |
| Expenditures | |
| Wages & Benefits | \$ 1,789,000 |
| Other Administrative Expenses | \$ 250,000 |
| Reserve | \$ 50,000 |
| Annual Software | \$ 64,000 |
| Project Expenses | |
| Marketing Digital Content Media Relations | \$ 1,650,000 |
| Packaging and Partnerships | \$ 40,000 |
| Experience Ontario 2023 | \$ 26,142 |
| Francophone Community Grant | \$ 22,980 |
| Business Events | \$ 78,000 |
| Travel Trade | \$ 72,000 |
| Sport and Wellness | \$ 105,150 |
| Film | \$ 112,000 |
| Music | \$ 50,000 |
| Visitor Services | \$ 130,000 |
| Total Expenditures | \$ 4,439,272 |
| Surplus/(Deficit) | - |

November 3, 2023

AA-030-23

Via e-mail

Ms. Janet Jaynes
City of Kingston
216 Ontario Street
Kingston ON K7L 2Z3

Dear Ms. Jaynes,

Re: Cataraqi Conservation 2024 Budget – Draft for Review

The Cataraqi Conservation Board has approved a draft budget for 2024 to be circulated to member municipalities for review. Pending feedback, the draft budget will be brought forward for approval at the December 6, 2023, Cataraqi Conservation Board meeting. Attached you will find a summary of Cataraqi Conservation's draft Operating Budget for 2024 ([Attachment # 1](#)), as well as a draft Capital Forecast for 2024 to 2033 ([Attachment # 2](#)).

The proposed 2024 Levy from Cataraqi Conservation to the City of Kingston is as follows:

| | |
|--------------|---------------------|
| General Levy | 1,717,816.92 |
| Special Levy | 14,070.00 |
| Total | 1,933,036.92 |

This is an increase of \$99,210.61 above the 2023 total Levy.

Total Levy from eleven member municipalities will provide \$3.1 million toward a proposed \$6.3 million Cataraqi Conservation 2024 Operating Budget, supplemented by revenues from government grants, fees and partnerships. The apportionment of the General Levy to each member municipality is determined by the Ontario Ministry of Natural Resources and Forestry. Special levies support specific programs and initiatives, such as the Lemoine Point Conservation Area and Little Cataraqi Creek Dam. New this year is how Cataraqi Conservation services are categorized based on provincial direction within the *Conservation Authorities Act*. General and Special Levies are split based on Category 1 – Provincial Services, Category 2 – Municipal Services, and Category 3 – Locally Supported Services. The proposed 2024 Municipal Levies to all Cataraqi Conservation member municipalities are listed in [Attachment # 3](#).

Cataraqi Conservation provides a wide range of services that benefit eleven member municipalities. The Conservation Authority works with municipalities and other partners to protect life and property from flooding and natural hazards, conserve lakes, forests, and other natural resources, and enhance the health and quality of life of local communities. To highlight the variety of programs and services being implemented, Cataraqi Conservation staff developed an annual business workplan which outlines the proposed 2024 Operating Budget,

service level goals, and identifies key initiatives for the coming year. The Proposed 2024 Budget & Business Workplan (Draft) can be found in [Attachment #4](#).

Cataraqi Conservation is mindful of the financial challenges faced by its member municipalities. In this context, all aspects of Cataraqi Conservation operation reflect a thorough analysis of program requirements. A multi-year forecast has been developed to phase-in required costs to continue providing quality service delivery of programming within the watershed ([Attachment #5](#)).

The draft Operating Budget reflects an overall 5.7% increase to the General Levy compared to 2023, a 3.0 % increase to the Special Levies for properties and 3.0% increase in water control structures, and approved changes to user fees. Changes to programming are required to achieve this budget, including transition to a new administration office, capital asset management, implementation of total compensation, and building staff capacity. The proposed Operating Budget will enable Cataraqi Conservation to continue to offer our services in a fiscally responsible manner.

Cataraqi Conservation welcomes the opportunity to present the proposed 2024 budget, forecast, and upcoming initiatives to Council. In the interim, if the municipality would like to discuss the Conservation Authority's proposed budget or any aspect of its services, we would be pleased to do so.

If you have any questions about the above, please give me a call.

Yours truly,

(original signed by)

Katrina Furlanetto, M.Env.Sc.
General Manager

KJF/dc

Attachments:

- 1) 2024 Operating Budget – Summary (Draft for Review)
- 2) 2024 to 2033 Capital Forecast (Draft for Review)
- 3) 2024 General and Special Levies (Draft for Review)
- 4) 2024 Budget & Business Workplan (Draft)
- 5) Multi-year Forecast

cc: Mr. Don Amos, Cataraqi Conservation Municipal Representative
Ms. Lanie Hurdle, CAO
Ms. Desiree Kennedy, Chief Financial Officer and Treasurer
Mr. Gary Oosterhof, Cataraqi Conservation Municipal Representative
Ms. Lisa Osanic, Cataraqi Conservation Municipal Representative
Mr. Wendy Stephen, Cataraqi Conservation Municipal Representative

Cataraqui Region Conservation Authority
Proposed Operating Budget 2024 - Summary
 October 11, 2023

| | 2023 | 2023 | 2024 | | |
|--|--------------------|----------------------------|--------------------|----------------------|---------------|
| | Budget | Actuals to August 31, 2023 | Draft Budget | (Increase)/ Decrease | % Change |
| Revenues | | | | | |
| <u>Municipal Levies</u> | | | | | |
| General Levy - Corporate & Category 1 Services | (2,562,094) | (2,562,094) | (2,627,814) | (65,720) | -2.6% |
| General Levy - Category 2 - Municipal | - | - | - | - | 0.0% |
| General Levy - Category 3 - Locally Supported Services | - | - | (80,825) | (80,825) | 0.0% |
| Special Levy - Category 1 - Specific Properties | (253,425) | (253,425) | (261,060) | (7,635) | -3.0% |
| Special Levy - Category 1 - Water Control Structures | (76,045) | (76,045) | (78,330) | (2,285) | -3.0% |
| Special Levy - Category 2 - Water Control Structures | (18,575) | (18,575) | (19,135) | (560) | -3.0% |
| Special Levy - Category 3 - Locally Supported Services | - | - | - | - | 0.0% |
| Total Municipal Levies | (2,910,139) | (2,910,139) | (3,067,164) | (157,025) | -5.4% |
| <u>Government Transfers</u> | | | | | |
| Federal | - | - | - | - | 0.0% |
| Provincial | (241,701) | (267,748) | (287,491) | (45,790) | -18.9% |
| Total Government Transfers | (241,701) | (267,748) | (287,491) | (45,790) | -18.9% |
| <u>Authority Generated</u> | | | | | |
| Fees | (758,875) | (589,205) | (697,430) | 61,445 | 8.1% |
| Other | (543,675) | (1,083,667) | (750,795) | (207,120) | -38.1% |
| Reserve Transfer | (49,050) | - | (192,685) | (143,635) | -292.8% |
| Internal Recoveries | (1,367,270) | (935,646) | (1,349,275) | 17,995 | 1.3% |
| Total Authority Generated | (2,718,870) | (2,608,518) | (2,990,185) | (271,315) | -10.0% |
| Total Revenues | (5,870,710) | (5,786,405) | (6,344,840) | (474,130) | -8.1% |

Cataraqui Region Conservation Authority
Proposed Operating Budget 2024 - Summary
 October 11, 2023

| | 2023 | 2023 | 2024 | | |
|--|------------------|----------------------------|------------------|----------------------|--------------|
| | Budget | Actuals to August 31, 2023 | Draft Budget | Increase/ (Decrease) | % Change |
| Expenses - Corporate Services | | | | | |
| <u>Corporate Services</u> | | | | | |
| 100: General Manager's Office | 341,150 | 234,006 | 370,650 | 29,500 | 8.6% |
| 150: Full Authority Board | 16,205 | 7,592 | 13,160 | (3,045) | -18.8% |
| 200: Corporate Services | 118,980 | 102,058 | 115,750 | (3,230) | -2.7% |
| 205: Human Resources | 28,700 | 18,206 | 37,480 | 8,780 | 30.6% |
| 210: Information Technology | 359,785 | 234,458 | 346,800 | (12,985) | -3.6% |
| 220: Finance | 234,090 | 154,635 | 248,200 | 14,110 | 6.0% |
| 230: Communication | 184,075 | 154,684 | 261,850 | 77,775 | 42.3% |
| 600: Corporate Financing | 258,765 | 190,136 | 405,375 | 146,610 | 56.7% |
| Total Corporate Services | 1,541,750 | 1,095,775 | 1,799,265 | 257,515 | 16.7% |
| Expenses - Category 1 Services | | | | | |
| <u>Conservation Lands & Operations</u> | | | | | |
| 300: Conservation Lands | 301,800 | 148,264 | 312,475 | 10,675 | 3.5% |
| 310: Operations & Maintenance | 386,700 | 253,971 | 412,350 | 25,650 | 6.6% |
| Total Conservation Lands & Operations | 688,500 | 402,235 | 724,825 | 36,325 | 5.3% |
| <u>Conservation Areas</u> | | | | | |
| 331: Little Cataraqui Creek Conservation Area (LCCA) | 100,505 | 47,807 | 92,465 | (8,040) | -8.0% |
| 332: Mac Johnson Wildlife Area (MJWA) | 62,880 | 49,971 | 78,320 | 15,440 | 24.6% |
| 333: Lemoine Point Conservation Area (LPCA) | 183,150 | 115,079 | 190,150 | 7,000 | 3.8% |
| 334: Marble Rock Conservation Area (MRCA) | 3,945 | 2,201 | 4,025 | 80 | 2.0% |
| 335: Parrott's Bay Conservation Area (PBCA) | 52,750 | 34,444 | 54,000 | 1,250 | 2.4% |
| 336: Owl Woods Conservation Area (OWCA) | 2,795 | 1,429 | 3,240 | 445 | 15.9% |
| 337: Gould Lake Conservation Area (GLCA) | 26,825 | 12,611 | 27,495 | 670 | 2.5% |
| 338: Lyn Valley Conservation Area (LVCA) | 14,020 | 7,120 | 14,675 | 655 | 4.7% |
| 339: Marshlands Conservation Area (MCA) | 20,440 | 11,914 | 21,500 | 1,060 | 5.2% |
| 340: Cataraqui Trail | 64,950 | 52,835 | 83,050 | 18,100 | 27.9% |
| 350: Miscellaneous Properties | 21,710 | 17,388 | 22,750 | 1,040 | 4.8% |
| 352: Boat Ramps, Access Points & Docks | 34,730 | 18,625 | 32,900 | (1,830) | -5.3% |
| Total Conservation Areas | 588,700 | 371,425 | 624,570 | 35,870 | 6.1% |
| <u>Facilities & Fleet</u> | | | | | |
| 360: Facilities | 15,000 | 15,000 | 15,000 | - | 0.0% |
| 361: LCCA Outdoor Centre | 81,200 | 52,471 | 72,000 | (9,200) | -11.3% |
| 362: LCCA Administration Facility | 103,810 | 42,946 | 245,445 | 141,635 | 136.4% |
| 363: LCCA Workshop | 19,160 | 9,128 | 20,100 | 940 | 4.9% |
| 390: MJWA Outdoor Centre | 5,100 | 2,813 | 5,200 | 100 | 2.0% |
| 391: MJWA Workshop | 8,170 | 4,423 | 9,170 | 1,000 | 12.2% |
| 392: LPCA Workshop | 18,140 | 10,429 | 17,000 | (1,140) | -6.3% |
| 393: Lemoine Point Native Plant Nursery (LPNPN) | 8,025 | 5,402 | 11,600 | 3,575 | 44.5% |
| 450: Fleet | 150,495 | 94,518 | 165,800 | 15,305 | 10.2% |
| Total Facilities & Fleet | 409,100 | 237,130 | 561,315 | 152,215 | 37.2% |
| <u>Education & Public Programming</u> | | | | | |
| 232: Public Programming | 80,861 | 58,586 | 83,310 | 2,450 | 3.0% |
| 235: Education | 55,616 | 30,080 | 45,281 | (10,335) | -18.6% |
| Total Education & Public Programming | 136,477 | 88,666 | 128,591 | (7,886) | -5.8% |
| <u>Watershed Management</u> | | | | | |
| 500: Watershed Planning & Engineering | 188,850 | 140,348 | 192,550 | 3,700 | 2.0% |
| 510: Development Review | 756,495 | 503,919 | 777,350 | 20,855 | 2.8% |
| 520: Engineering | 202,480 | 143,682 | 220,000 | 17,520 | 8.7% |
| 525: Water Resource Management | 70,510 | 28,189 | 58,250 | (12,260) | -17.4% |
| 550: Watershed Science | 130,492 | 93,288 | 133,972 | 3,480 | 2.7% |
| 560: Drinking Water Source Protection | 201,600 | 136,427 | 230,790 | 29,190 | 14.5% |
| Total Watershed Management | 1,550,427 | 1,045,852 | 1,612,912 | 62,485 | 4.0% |

Cataraqui Region Conservation Authority
Proposed Operating Budget 2024 - Summary
 October 11, 2023

| | 2023 | 2023 | 2024 | | |
|---|------------------|----------------------------|------------------|----------------------|--------------|
| | Budget | Actuals to August 31, 2023 | Draft Budget | Increase/ (Decrease) | % Change |
| Expenses - Category 1 Services Con't. | | | | | |
| <u>Water Control Structures (WCS)</u> | | | | | |
| 531: Sydenham Lake Dam | 9,965 | 9,427 | 10,260 | 295 | 3.0% |
| 532: Wilton Road / Odessa Dam | 16,675 | 11,430 | 17,175 | 500 | 3.0% |
| 534: Little Cataraqui Creek Dam | 10,180 | 8,067 | 10,485 | 305 | 3.0% |
| 535: Temperance Lake Dam | 9,445 | 6,708 | 9,750 | 305 | 3.2% |
| 536: Marsh Bridge Dam | 9,135 | 6,087 | 9,400 | 265 | 2.9% |
| 537: Lees Pond / Fred Grant Dam | 8,875 | 6,555 | 9,140 | 265 | 3.0% |
| 538: Broome-Runciman Dam | 11,770 | 8,127 | 12,120 | 350 | 3.0% |
| Total Water Control Structures (WCS) | 76,045 | 56,400 | 78,330 | 2,285 | 3.0% |
| Total Expenses - Corporate & Category 1 Services | 4,990,999 | 3,297,483 | 5,529,808 | 538,810 | 10.8% |
| Expenses - Category 2 Services | | | | | |
| <u>Municipal Water Control Structures (WCS)</u> | | | | | |
| 533: Highgate Creek Channelization | 3,480 | 3,398 | 3,585 | 105 | 3.0% |
| 539: Buells Creek Detention Basin | 11,505 | 7,414 | 11,850 | 345 | 3.0% |
| 540: Booth Falls Diversion | 3,590 | 3,185 | 3,700 | 110 | 3.1% |
| Total Municipal Water Control Structures (WCS) | 18,575 | 13,997 | 19,135 | 560 | 3.0% |
| Total Expenses - Category 2 Services | 18,575 | 13,997 | 19,135 | 560 | 3.0% |
| Expenses - Category 3 Services | | | | | |
| <u>Education & Public Programming</u> | | | | | |
| 232: Public Programming - Active Recreation | 188,675 | 136,701 | 194,390 | 5,716 | 3.0% |
| 366: Sugar Shack | 2,230 | 5,971 | 2,330 | 100 | 4.5% |
| 235: Education - Active Recreation | 166,849 | 90,239 | 135,844 | (31,005) | -18.6% |
| Total Education & Public Programming | 357,753 | 232,912 | 332,564 | (25,190) | -7.0% |
| <u>Watershed Management</u> | | | | | |
| 550: Watershed Science - Local Monitoring | 32,623 | 23,322 | 33,493 | 870 | 2.7% |
| Total Watershed Management | 32,623 | 23,322 | 33,493 | 870 | 2.7% |
| <u>Stewardship</u> | | | | | |
| 320: Forestry | 469,150 | 392,905 | 428,230 | (40,920) | -8.7% |
| 364: Cold Storage | 1,610 | 474 | 1,610 | - | 0.0% |
| Total Stewardship | 470,760 | 393,379 | 429,840 | (40,920) | -8.7% |
| Total Expenses - Category 3 Services | 861,136 | 649,613 | 795,897 | (65,240) | -7.6% |
| Total Expenses | 5,870,710 | 3,961,092 | 6,344,840 | 474,130 | 8.1% |

December 15, 2023

City of Kingston
216 Ontario Street
Kingston, ON K7L 2Z3

By e-mail: dkennedy@cityofkingston.ca

Attention: Desiree Kennedy, CPA, CA
Chief Financial Officer and City Treasurer

Dear Desiree:

Re: Board of Health Approval - 2024 Cost Shared Budget

I am pleased to advise the Board of Health for KFL&A Public Health approved the 2024 Cost Shared Budget at its meeting held on November 22, 2023. The budget was drafted based on a 2.5% increase to the Municipal Contribution. The BOH is anticipating a 1% increase to the Provincial Contribution effective January 1, 2024. We do not anticipate a further increase from the Province.

The proposed contribution from the City of Kingston for 2024 is \$4,422,652 which will be invoiced and payable over 12 instalments beginning January 2024.

I have attached a copy of the 2024 approved budget for your reference.

If there are any questions, please do not hesitate to contact me.

Yours truly,



Emily Briffett, CPA
Manager, Finance

Cc (by e-mail): P. Oglaza, Medical Officer of Health & CEO
S. Taggart, Director, Corporate Services
L. Foulds, Director, Financial Services and Deputy Treasurer



**2024 BUDGET - MANDATORY & RELATED PROGRAMS for KFL&A PUBLIC HEALTH
PROVINCIAL FUNDING AND MUNICIPAL CONTRIBUTIONS**

| 2024 Budget | | | |
|---|--------------------------|---------|---------------------------------------|
| Expenses | | Ratio | Net Budget |
| 2024 Mandatory and Related Programs (Cost Shared Funding) | 19,409,745 | | 19,409,745 |
| 100% funded Related Programs | 1,171,700 | | |
| Total 2024 Mandatory and Related Programs Expenses | <u><u>20,581,445</u></u> | | |
| Funding | | | |
| MOH Cost Shared Base Funding | | | |
| Mandatory Programs | 12,704,100 | 65.45% | |
| Municipal funding | 6,705,833 | 34.55% | |
| Total cost shared funding | <u><u>19,409,933</u></u> | 100.00% | 19,409,933 |
| MoH 100% funded | 1,171,700 | | |
| Total 2024 Mandatory and Related Programs Funding | <u><u>20,581,633</u></u> | | Budgetary surplus <u><u>(188)</u></u> |



2024 MANDATORY and RELATED PROGRAMS BUDGET SUMMARY - APPROVED

| | 2024 APPROVED | | 2023 APPROVED | |
|---|----------------|-------------------------|----------------|-------------------------|
| MANDATORY PROGRAMS | | | | |
| COMMUNITY HEALTH & WELLBEING PORTFOLIO | | | | |
| <i>Substance Use Health & Mental Wellbeing</i> | | | | |
| Salaries and Benefits | 1,880,572 | | 1,863,112 | |
| Operating | <u>335,348</u> | 2,215,920 | <u>335,348</u> | 2,198,460 |
| <i>Healthy Communities</i> | | | | |
| Salaries and Benefits | 1,147,475 | | 957,062 | |
| Operating | <u>45,380</u> | 1,192,855 | <u>45,380</u> | 1,002,442 |
| <i>Dental</i> | | | | |
| Salaries and Benefits | 679,239 | | 768,000 | |
| Operating | <u>251,097</u> | 930,336 | <u>251,097</u> | 1,019,097 |
| TOTAL COMMUNITY HEALTH & WELLBEING PORTFOLIO | | <u>4,339,110</u> | | <u>4,219,999</u> |
| HEALTHY GROWTH & DEVELOPMENT AND QUALITY PORTFOLIO | | | | |
| <i>Quality, Nursing & Professional Practice</i> | | | | |
| Salaries and Benefits | 403,981 | | 396,060 | |
| Operating | <u>5,400</u> | 409,381 | <u>6,400</u> | 402,460 |
| <i>Early Years</i> | | | | |
| Salaries and Benefits | 688,493 | | 674,993 | |
| Operating | <u>53,778</u> | 742,271 | <u>53,778</u> | 728,771 |
| <i>School Health Team</i> | | | | |
| Salaries and Benefits | 1,439,658 | | 1,447,180 | |
| Operating | <u>140,351</u> | 1,580,009 | <u>145,439</u> | 1,592,619 |
| TOTAL HEALTHY GROWTH & DEVELOPMENT AND QUALITY PORTFOLIO | | <u>2,731,660</u> | | <u>2,723,849</u> |
| INFECTIOUS DISEASE PREVENTION & ENVIRONMENTAL HEALTH PORTFOLIO | | | | |
| <i>Vaccine Preventable Disease Team</i> | | | | |
| Salaries and Benefits | 1,852,677 | | 1,881,820 | |
| Operating | <u>38,335</u> | 1,891,012 | <u>38,335</u> | 1,920,155 |
| <i>Sexual Health Team</i> | | | | |
| Salaries and Benefits | 950,361 | | 934,192 | |
| Operating | <u>26,160</u> | 976,521 | <u>26,160</u> | 960,352 |
| <i>Environmental Health Team</i> | | | | |
| Salaries and Benefits | 1,708,448 | | 1,472,652 | |
| Operating | <u>72,650</u> | 1,781,098 | <u>72,150</u> | 1,544,802 |
| <i>Infection Prevention and Control</i> | | | | |
| Salaries and Benefits | 759,991 | | 855,295 | |
| Operating | <u>19,868</u> | 779,860 | <u>22,868</u> | 878,164 |
| <i>Communicable Diseases</i> | | | | |
| Salaries and Benefits | 876,298 | | 859,116 | |
| Operating | <u>17,200</u> | 893,498 | <u>22,200</u> | 881,316 |
| TOTAL INFECTIOUS DISEASE PREVENTION & ENVIRONMENTAL HEALTH PORTFOLIO | | <u>6,321,989</u> | | <u>6,184,789</u> |

| | 2024 APPROVED | | 2023 APPROVED | |
|--|---------------|-------------------|---------------|-------------------|
| COVID RESPONSE PORTFOLIO | | | | |
| <i>Case and Contact Management</i> | | | | |
| Salaries and Benefits | - | | 64,571 | |
| Operating | - | - | - | 64,571 |
| TOTAL COVID RESPONSE PORTFOLIO | | - | | 64,571 |
| ASSOCIATE MEDICAL OFFICER OF HEALTH PORTFOLIO | | | | |
| <i>AMOH</i> | | | | |
| Salaries and Benefits | 210,000 | | 179,495 | |
| Operating | 8,000 | 218,000 | 8,000 | 187,495 |
| <i>Health Systems Liaison</i> | | | | |
| Salaries and Benefits | 151,046 | | 148,085 | |
| Operating | 2,500 | 153,546 | 2,500 | 150,585 |
| <i>Knowledge Management</i> | | | | |
| Salaries and Benefits | 1,086,197 | | 1,089,935 | |
| Operating | 75,100 | 1,161,297 | 75,100 | 1,165,035 |
| TOTAL ASSOCIATE MEDICAL OFFICER OF HEALTH PORTFOLIO | | 1,532,843 | | 1,503,115 |
| OFFICE OF THE MEDICAL OFFICER OF HEALTH | | | | |
| <i>MOH</i> | | | | |
| Salaries and Benefits | 387,998 | | 379,245 | |
| Operating | 20,000 | 407,998 | 30,700 | 409,945 |
| CORPORATE SERVICES PORTFOLIO | | | | |
| Salaries and Benefits | 2,640,271 | | 2,729,872 | |
| Operating | 124,950 | 2,765,221 | 104,500 | 2,834,372 |
| TOTAL BUDGET FOR MANDATORY PROGRAMS | | 18,098,822 | | 17,940,639 |
| BOARD | | | | |
| Board Honoraria | | 4,050 | | 4,050 |
| Board Conferences | | 9,100 | | 9,100 |
| Board Travel | | 3,500 | | 3,500 |
| Staff Association | | 2,500 | | 2,500 |
| TOTAL BOARD COSTS | | 19,150 | | 19,150 |
| ADMINISTRATIVE COSTS | | | | |
| Corporate Services: | | | | |
| Professional | 10,000 | | 10,000 | |
| Legal Fees | 45,000 | | 45,000 | |
| Audit Fees | 22,000 | | 22,000 | |
| Bank & Payroll Fees | 13,040 | | 16,000 | |
| Association & Membership Fees | 15,000 | | 15,000 | |
| Insurance | 135,000 | | 115,000 | |
| Business Travel/Mileage | 5,000 | | 5,000 | |
| Office Equipment Maintenance | - | | 70,000 | |
| M&S | 44,000 | | 50,000 | |
| Express & Freight | 12,000 | | 12,000 | |
| Postage | 10,000 | | 10,000 | |
| Telephone Service | 5,000 | | 5,000 | |
| Workplace Health Committee | 5,000 | | 5,000 | |
| Building Occupancy (Principal & Interest) | 645,000 | 966,040 | 645,000 | 1,025,000 |
| Facilities: | | | | |
| Utilities | 160,000 | | 175,500 | |
| Insurance (van) | - | | 4,000 | |
| Cleaning Service & Security | 34,800 | | 30,000 | |
| Building & Grounds Maintenance | 121,500 | | 121,500 | |
| Rental of Space (Napanee office) | 21,000 | | 21,000 | |
| Branch Building & Grounds Maintenance | 15,000 | 352,300 | 30,000 | 382,000 |

| | 2024 APPROVED | | 2023 APPROVED | |
|--|----------------------|-------------------|----------------------|-------------------|
| Information Technology: | | | | |
| Hardware | 31,000 | | 31,000 | |
| Software | 150,000 | | 150,000 | |
| Operations | 47,000 | | 40,000 | |
| Telephone Services | 64,000 | | 76,000 | |
| Office Equipment Maintenance | 50,000 | | - | |
| Support contracts | 120,000 | 462,000 | 120,000 | 417,000 |
| | | <hr/> | | <hr/> |
| TOTAL ADMINISTRATIVE COSTS | | 1,780,340 | | 1,824,000 |
| | | <hr/> | | <hr/> |
| Contribution to Overhead from Other Programs | | (40,000) | | (87,700) |
| Contribution to Overhead from Informatics (unallocated) | | (25,000) | | (25,000) |
| | | <hr/> | | <hr/> |
| | | 1,715,340 | | 1,711,300 |
| | | <hr/> | | <hr/> |
| LESS: EXPENDITURE RECOVERIES & OFFSET REVENUE | | | | |
| Interest Earned | | (70,000) | | (40,000) |
| OHIP Revenue (Sexual Health) | | (10,000) | | (10,000) |
| Infectious Diseases | | (1,200) | | (1,200) |
| HPV/MenC Vaccines (Immunization) | | (35,350) | | (35,350) |
| Food for You Food for Two PHAC | | (89,988) | | (89,988) |
| Queens Residency Program | | (41,962) | | (41,119) |
| KidsInclusive Rent | | (24,162) | | - |
| Community Living Rent | | (18,000) | | - |
| COVID Recovery/Pay Grid Differential | | (132,905) | | (457,627) |
| | | <hr/> | | <hr/> |
| TOTAL EXPENDITURE RECOVERIES & OFFSET REVENUE | | (423,567) | | (675,284) |
| | | <hr/> | | <hr/> |
| TOTAL MANDATORY PROGRAMS BUDGET | | 19,409,745 | | 18,995,805 |
| | | <hr/> | | <hr/> |
| 100% FUNDING: | | | | |
| MOH/AMOH COMPENSATION INITIATIVE (estimated) | | 150,000 | | 202,390 |
| | | <hr/> | | <hr/> |
| ONTARIO SENIORS DENTAL CARE | | | | |
| Salaries and Benefits | 197,780 | | 115,234 | |
| Operating | 823,920 | 1,021,700 | 906,466 | 1,021,700 |
| | | <hr/> | | <hr/> |
| | | 20,581,445 | | 20,219,895 |
| | | <hr/> | | <hr/> |

Kingston Access Services

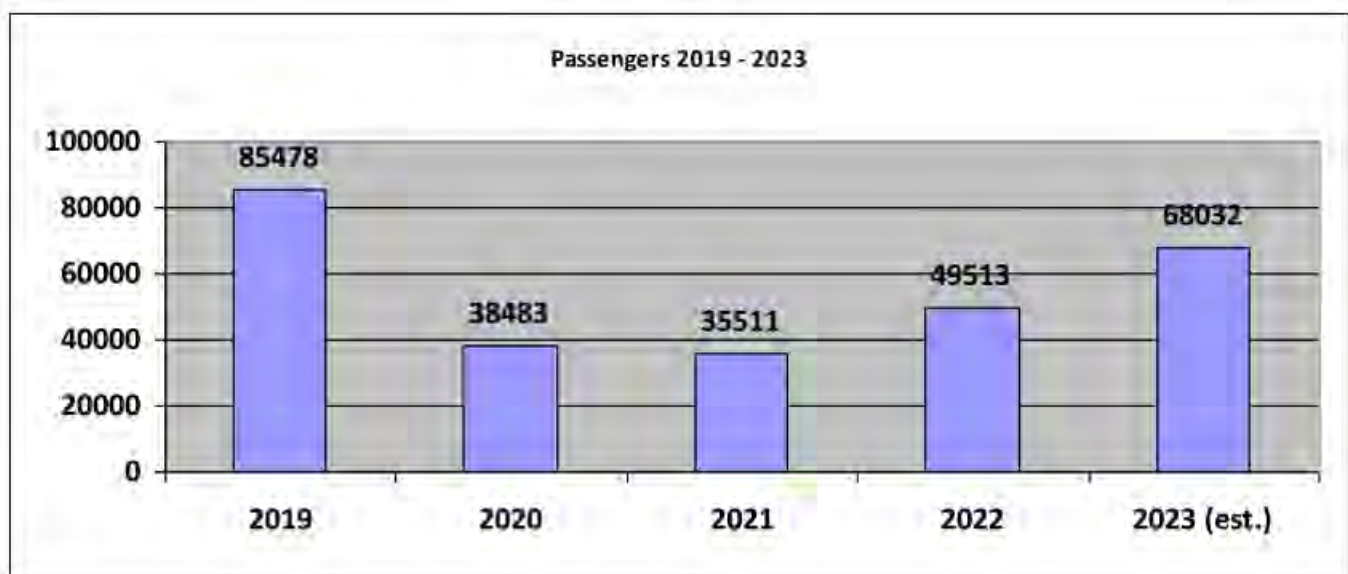
Providing Specialized, Non-Emergency, Community Transportation

2024 BUDGET INFORMATION

2023 Review

PASSENGER COUNT:

Year-to-date passenger counts are up 40% to 2022 levels, yet remain down 20% to pre-Covid levels. Monthly in 2023 decreases in ridership to pre-Covid levels have varied from -37% in January, to down -15% in June (September down 22% to pre-covid levels).



KEY IMPACTS ON 2023 BUDGET:

- Driver shortages in first ½ of year:
 - Implemented 2024 wage schedule in May to aid in recruitment & retention.
 - Improved benefits for part-time employees working >28 hours/week average.
 - Weekend shift premiums.
- Savings on fuel as both price/litre and fuel used has been lower than budgeted.
- Increased maintenance costs:
 - Parts & labour costs increased significantly.
 - Age of fleet (current 6.2 years vs 3.4 years pre-Covid) resulting in increased repairs.
 - Significant delays in receiving new vehicle orders
- Significant increase in dispatch software licensing fees (37k vs 14k) which was unbudgeted.
- Discounted monthly pass program from April to December was not budgeted.

OPERATING SURPLUS (DEFICIT):

| | Funding from City of Kingston | Year-end Operating Surplus (Deficit) | Returned to City of Kingston |
|------------------|--------------------------------------|---|-------------------------------------|
| 2015-2019 | \$12,355,204 | (\$22,307) | / |
| 2020 | \$ 3,099,186 | \$635,284 | \$400,000 |
| 2021 | \$ 3,114,564 | \$691,081 | \$650,000 |
| 2022 | \$ 3,234,352 | \$435,315 | \$400,000 |
| 2023 | \$3,354,643 | \$42,237 (est.) | Tbd |
| TOTAL | \$22,138,749 | \$1,781,610 | \$1,450,000 |

Remaining surplus in 2020-2022 was used to establish a one-month reserve fund at KAS, and fund unfunded liability (accumulated sick days).

2024 Budget

Our 2024 budget is based on demand for service increasing from 2023 levels, however continuing to be down 7% to 2019 pre-Covid levels.

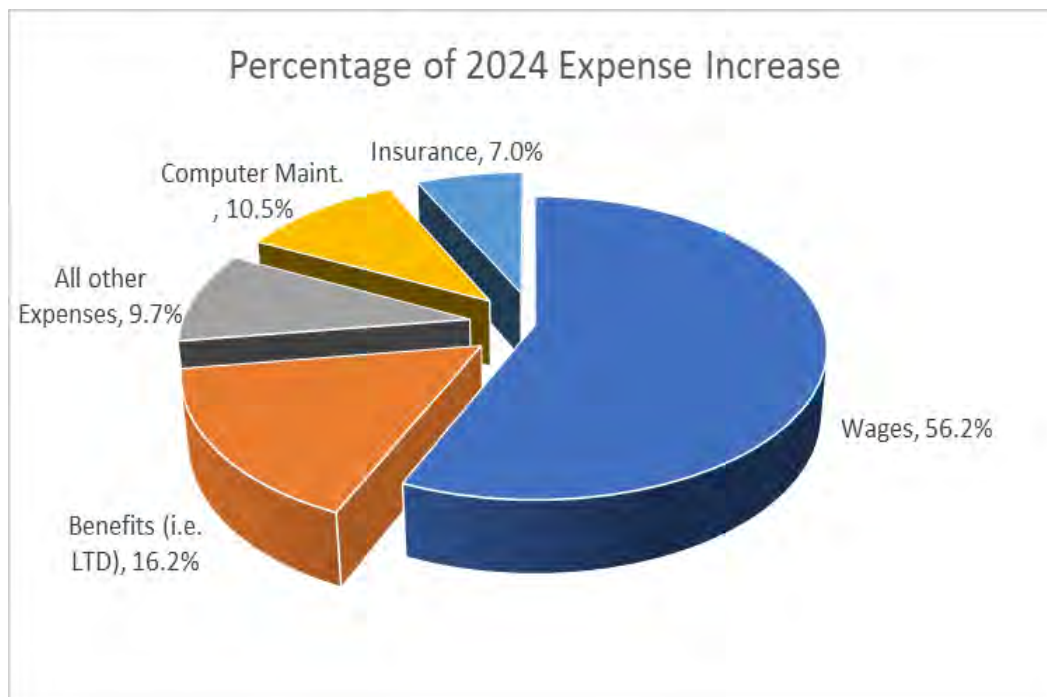
| <u>2019 Passengers</u> | <u>2023 Estimated Passengers</u> | <u>2024 Budgeted Passengers</u> |
|-------------------------------|---|--|
| 85,478 | 68,032 | 79,429 |

KEY 2024 IMPACTS ON BUDGET:

- Average trip distance per passenger continues to increase. 11.08 km/passenger trip in 2023, up from 10.09 in 2019 and 9.01 in 2013. This results in:
 - Increased on-road hours required to accommodate passengers - Decreased efficiencies (passengers transported/hour down 12% to 2019).
 - Increased vehicles on-road, fuel, and insurance costs.
- Vehicle Insurance increasing by 9%.
- Dispatch software licensing fees increase in 2024 budget (38k vs 14k).
- LTD premium costs +49% (This alone adds 0.9% on overall budget increase).

2024 OPERATING BUDGET (APPROVED BY KAS BOARD OF DIRECTORS NOVEMBER 16, 2023):

| | 2024 Budget | 2023 Budget | % change |
|---|---------------------|---------------------|-------------|
| REVENUE | | | |
| Passenger Revenue (fares, charter, etc) | \$ 207,978 | \$ 201,507 | 3.2% |
| Miscellaneous Revenue (Interest, Donations, etc) | \$ 35,940 | \$ 17,500 | 105.4% |
| Financing From City of Kingston* | \$ 3,549,011 | \$ 3,354,643 | 5.8% |
| TOTAL REVENUE | \$ 3,792,929 | \$ 3,573,649 | 6.1% |
| | | | |
| | 2024 Budget | 2023 Budget | % change |
| EXPENSES | | | |
| Drivers' Wages & Benefits (wages, benefits, etc) | \$ 1,835,473 | \$ 1,689,741 | 8.6% |
| Dispatch Wages & Benefits (wages, benefits, etc) | \$ 444,164 | \$ 432,815 | 2.6% |
| Admin Wages & Benefits (wages, benefits, etc) | \$ 297,056 | \$ 286,695 | 3.6% |
| Transportation Expense (fuel, maintenance, insurance) | \$ 979,550 | \$ 956,670 | 2.4% |
| Occupancy Costs (rent, communications, supplies) | \$ 197,319 | \$ 172,450 | 14.4% |
| Miscellaneous Costs (audit, legal, general insurance) | \$ 37,332 | \$ 32,778 | 13.9% |
| Board Costs (insurance, etc) | \$ 2,035 | \$ 2,500 | -18.6% |
| TOTAL EXPENSE | \$ 3,792,929 | \$ 3,573,649 | 6.1% |
| | | | |
| NET INCOME | \$ - | \$ - | |



2024 SIGNIFICANT BUDGET RISKS:

- Collective agreement expires March 2024 – Larger increase than budgeted may be required for new agreement (wage, pension, benefits, etc).
- Passenger count exceeds budgeted amounts, resulting in additional on-road vehicles and driver hours.
- Fuel prices increase more than budget (budgeted price/litre same as 2023 budget).

2024 CAPITAL BUDGET REQUEST (\$654,938 TOTAL):

- \$630,938 for 4 replacement specialized transit vehicles.
- \$24,000 for replacement of computer server.



Kingston Frontenac Public Library 2024 Draft Operating Budget

| Account Description | 2024 Budget | 2023 Budget | Variance | % Variance |
|------------------------------|-------------------|-------------------|-----------------|--------------|
| EXPENSES | | | | |
| Staff Costs | 6,670,880 | 6,499,629 | 171,251 | 2.63% |
| Collection Material | 933,149 | 910,382 | 22,767 | 2.50% |
| Branch Operations | 812,250 | 749,747 | 62,503 | 8.34% |
| Facilities | 533,862 | 549,210 | -15,348 | -2.79% |
| Total Expenditures | 8,950,141 | 8,708,968 | 241,173 | 2.77% |
| REVENUES | | | | |
| Provincial Subsidy | -297,138 | -297,138 | 0 | 0.00% |
| Project Grants | -30,000 | -30,000 | 0 | 0.00% |
| Printer/Photocopier Revenue | -23,400 | -23,275 | -125 | 0.54% |
| Fines/Damages | -10,400 | -10,400 | 0 | 0.00% |
| Non-Resident Fees | -9,000 | -9,000 | 0 | 0.00% |
| Facility Rentals | -35,000 | -35,000 | 0 | 0.00% |
| Donations | -11,000 | -11,000 | 0 | 0.00% |
| Expenditure Recovery | -40,000 | -40,000 | 0 | 0.00% |
| Miscellaneous Revenue exempt | -10,000 | -10,000 | 0 | 0.00% |
| County of Frontenac | -977,501 | -946,275 | -31,226 | 3.30% |
| City of Kingston | -7,506,702 | -7,296,880 | -209,822 | 2.88% |
| Total Revenue | -8,950,141 | -8,708,968 | -241,173 | 2.77% |



Kingston Frontenac Public Library Projected Operating Budgets

| Account Description | 2025 Projected Draft Operating Budget | | | | 2026 Projected Draft Operating Budget | | | | 2027 Projected Draft Operating Budget | | | |
|------------------------------|---------------------------------------|-------------------|-----------------|--------------|---------------------------------------|-------------------|-----------------|--------------|---------------------------------------|-------------------|-----------------|--------------|
| | 2025 Budget | 2024 Budget | Variance | % | 2026 Budget | 2025 Budget | Variance | % | 2027 Budget | 2026 Budget | Variance | % |
| EXPENSES | | | | | | | | | | | | |
| Staff Costs | 6,919,346 | 6,670,880 | 248,466 | 3.72% | 7,144,498 | 6,919,346 | 225,152 | 3.25% | 7,378,162 | 7,144,498 | 233,664 | 3.27% |
| Collection Material | 960,146 | 933,149 | 26,997 | 2.89% | 987,953 | 960,146 | 27,807 | 2.90% | 1,016,593 | 987,953 | 28,641 | 2.90% |
| Branch Operations | 857,282 | 812,250 | 45,033 | 5.54% | 896,485 | 857,282 | 39,202 | 4.57% | 926,054 | 896,485 | 29,569 | 3.30% |
| Facilities | 555,967 | 533,862 | 22,104 | 4.14% | 579,155 | 555,967 | 23,188 | 4.17% | 603,490 | 579,155 | 24,336 | 4.20% |
| Total Expenditures | 9,292,741 | 8,950,141 | 342,600 | 3.83% | 9,608,090 | 9,292,741 | 315,350 | 3.39% | 9,924,300 | 9,608,090 | 316,210 | 3.29% |
| REVENUES | | | | | | | | | | | | |
| Provincial Subsidy | -297,138 | -297,138 | 0 | 0.00% | -297,138 | -297,138 | 0 | 0.00% | -297,138 | -297,138 | 0 | 0.00% |
| Project Grants | -30,000 | -30,000 | 0 | 0.00% | -30,000 | -30,000 | 0 | 0.00% | -30,000 | -30,000 | 0 | 0.00% |
| Printer/Photocopier Revenue | -23,425 | -23,400 | -25 | 0.11% | -23,525 | -23,425 | -100 | 0.43% | -23,525 | -23,525 | 0 | 0.00% |
| Fines/Damages | -11,000 | -10,400 | -600 | 5.77% | -11,000 | -11,000 | 0 | 0.00% | -11,500 | -11,000 | -500 | 4.55% |
| Non-Resident Fees | -9,000 | -9,000 | 0 | 0.00% | -9,300 | -9,000 | -300 | 3.33% | -9,300 | -9,300 | 0 | 0.00% |
| Facility Rentals | -35,000 | -35,000 | 0 | 0.00% | -40,000 | -35,000 | -5,000 | 14.29% | -40,000 | -40,000 | 0 | 0.00% |
| Donations | -12,000 | -11,000 | -1,000 | 9.09% | -12,000 | -12,000 | 0 | 0.00% | -13,000 | -12,000 | -1,000 | 8.33% |
| Expenditure Recovery | -40,000 | -40,000 | 0 | 0.00% | -40,000 | -40,000 | 0 | 0.00% | -40,000 | -40,000 | 0 | 0.00% |
| Miscellaneous Revenue exempt | -10,000 | -10,000 | 0 | 0.00% | -10,000 | -10,000 | 0 | 0.00% | -10,000 | -10,000 | 0 | 0.00% |
| County of Frontenac | -1,016,286 | -977,501 | -38,784 | 3.97% | -1,051,177 | -1,016,286 | -34,891 | 3.43% | -1,086,451 | -1,051,177 | -35,274 | 3.36% |
| City of Kingston | -7,808,892 | -7,506,702 | -302,190 | 4.03% | -8,083,950 | -7,808,892 | -275,058 | 3.52% | -8,363,386 | -8,083,950 | -279,436 | 3.46% |
| Total Revenue | -9,292,741 | -8,950,141 | -342,600 | 3.83% | -9,608,090 | -9,292,741 | -315,350 | 3.39% | -9,924,300 | -9,608,090 | -316,210 | 3.29% |



KINGSTON POLICE SERVICES BOARD

705 Division Street
Kingston ON K7K 4C2
613-549-4660, ext. 2291 (Telephone)
kpsb@kingstonpolice.ca (E-mail)

December 21, 2023

Via email to: lhurdle@cityofkingston.ca

The Corporation of the City of Kingston
216 Ontario Street
Kingston, ON K7L 2Z3

Attn: Lanie Hurdle, Chief Administrative Officer

Dear Ms. Hurdle:

Re: Kingston Police 2024 Operating and Capital Budgets

The Kingston Police 2024 proposed operating and capital budgets were approved by the Kingston Police Services Board at its special meeting of December 18, 2023. As noted on the enclosed summary, we will be requesting Council approval of a total net operating budget for 2024 of \$47,072,196 with respect to the provision of adequate and effective police services to the community. This represents an increase of 6.10 percent, including \$60,000 of Administrative Monetary Penalties revenues, and \$400,000 City working fund reserve (subject to approval from the City), to offset \$460,000 of additional budget for policing the post-secondary student mass gatherings.

The City of Kingston has since notified the Kingston Police that they would also be recommending an additional \$50,000 be added to the operating budget to offset one half the cost of an officer to patrol in the downtown core.

Additional information on the Kingston Police 2024 budget and forecast is available on our [Kingston Police Services Board website](#).

Please contact me directly if you have any questions or concerns about this request. The Board looks forward to meeting with Council during the budget deliberations.

Yours truly,
Kingston Police Services Board

Per: Jarrod Stearns, Chair
cc: Desirée Kennedy, CFO (dkennedy@cityofkingston.ca)
Scott Fraser, Acting Chief (sfraser@kpf.ca)
Scarlet Eyles, Director of Finance (seyles@kpf.ca)



Kingston Police

Proposed 2024 Operating and Capital Budgets

Operating budgets reflect fiscal year estimates for revenues and expenditures associated with the operations of Kingston Police services. Section 39 of the *Police Services Act* requires that a municipality that maintains a municipal board shall provide the board with sufficient funding to provide adequate and effective policing in the municipality. The *Police Services Act* also requires that a municipal Police Services Board submit operating and capital estimates to the municipal council that will show amounts required to maintain the police services.

The 2024 operating budget proposal reflects a total budget of \$47.1M, as compared to a budget of \$44.4M in 2023, representing a total increase of \$2.7M or 6.10%. The 2024 capital budget proposal reflects a total budget of \$2.4M.

Forecasts for 2026, 2027, and 2028 operating budgets incorporate costs of operating plans, estimates for inflation, service enhancements, and projected growth pressures. The budget has been developed while balancing several competing pressures including community expectations, delivery of effective and quality service, risk, affordability, and alignment with the Kingston Police Services Board's Strategic Plan. The forecasts reflect projected increases of 6.32%, 5.22%, and 5.17%, respectively.

The 2024 proposed operating budget includes a funding increase of \$2.4M or 5.34% that represents the restatement of the 2023 operating budget to 2024 dollars. The restatement includes adjusting for inflation, the annualizing of new positions added in 2023, capital reserve fund contribution, expected increases for settlements of collective agreements, standard salary contract increases and staffing progressions, and the employer portion of benefit increases. This increase reflects what is needed to maintain core services and ensures the continuation of the services approved within the 2023 budget.

The 2024 proposed new budget increase of \$337K, or 0.76%, represents strategic plan initiatives, legislative requirements, increased workload, backlog demands, and essential service requirements. Offsetting the increases are additional revenues including an increase of ROPE funding, a new same day background check fee, and a request for additional funds to offset the continued costs of policing post-secondary

mass gatherings, which includes a contribution from the City working fund reserve of \$400K and \$60K of administrative monetary penalty revenues.

The cumulative impact of the 2024 proposed operating budget is \$47.1M or 6.10% (5.34% base budget restated to 2024 dollars + 0.76% strategic plan initiatives, legislative requirements, and essential service requirements, and a catch-up component).

Current Staffing Levels

Kingston Police has an authorized strength of 209 sworn members. In 2019, Kingston Police were provided approval to hire 10 additional officers, to backfill for 10 long-term member absences who were away from work on WSIB. Currently, there are 11 sworn members on long-term absence; 8 of whom are away from work on WSIB, 1 on long-term disability, and 2 on sick leave. This leaves a complement of 208 sworn members on active duty. The civilian complement includes 66 full-time members, 5 of whom are on long term absence, 2 on WSIB, and 37 part-time members. The overall total complement including sworn and civilian, is 322 members, with 16 members on long-term absences.

Statistics

Increasing pressures on service delivery and increased workload demand continue to impact Kingston Police. There are several statistics that are used to measure the relative impact to providing policing services.

9-1-1 Calls for Service

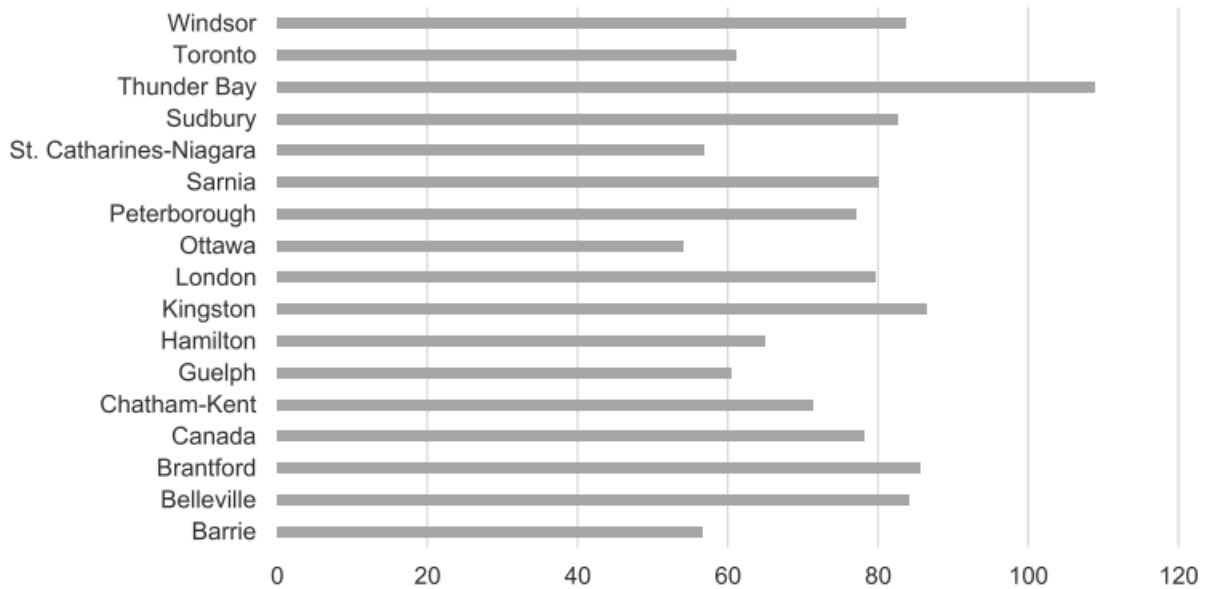
Over the past three years there has been a consistent increase in call volume. In 2021, calls for service totaled 59,137 and in 2022 calls were 62,987. Calls for service have continued to increase in 2023 and totaled 66,481 at the end of November, with a projected increase of 14.3% from 2023 over 2022.

| | |
|-------------------------------------|--------------|
| 2021 | 59,137 |
| 2022 | 62,987 |
| Increase (2022 over 2021) | 6.51% |
| 2023 (January 1 to November 30) | 66,481 |
| Projected increase (2023 over 2022) | 14.3% |

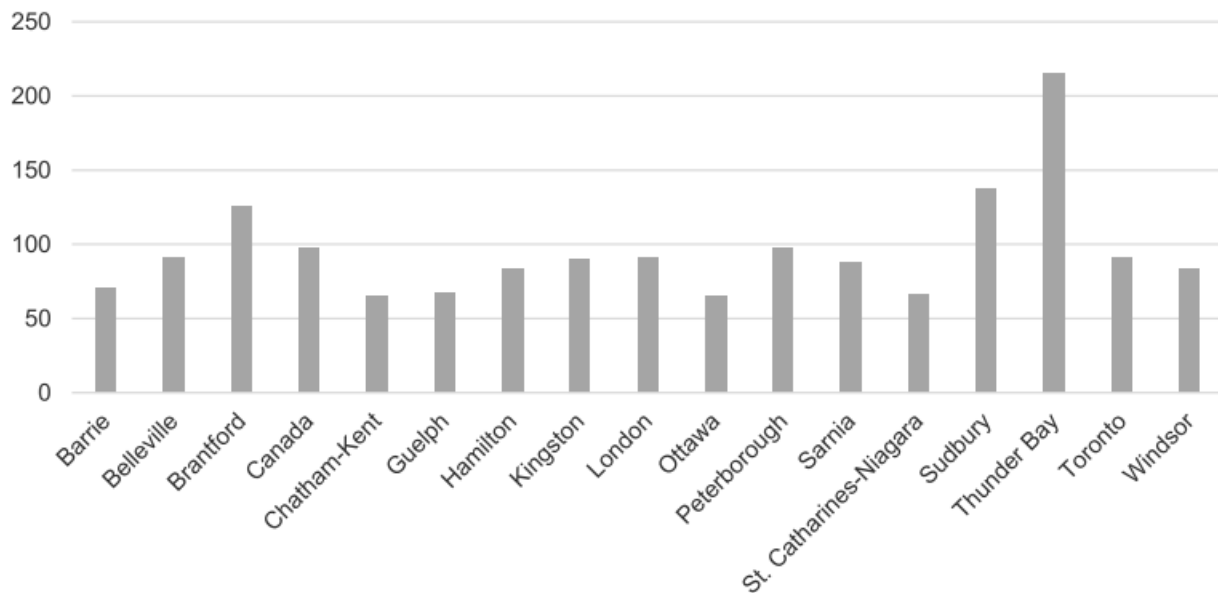
The Crime Severity Index is a measure of police-reported crime that reflects the relative seriousness of individual offences and tracks changes in crime severity. The Crime Severity Index tells us if police reported crime was relatively more or less serious than in previous years. The Violent Crime Severity Index for Kingston (as reported by Statistics Canada) has been increasing since 2019 to an all-time high of 90 in 2022; and the

same trend can be seen for the total Crime Severity Index. This index highlights that crime in Kingston is becoming more serious.

Total Crime 2022 Severity Index



Total Violent Crime 2022



Using data collected by Statistics Canada, we can determine the number of police officers per 100,000 population. This data allows us to compare Kingston with other

police services, and 2022 reporting shows that Kingston has 165.2 police officers per 100,000 population (based on a sworn complement of 219 officers). When looking at comparators, Kingston is roughly in the middle of the group, and well below the provincial and national average.

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2024 Operating Budget

The 2024 recommended operating budget is summarized by division and revenue/expenditure type in Table 1 below:

Table 1 - Proposed 2024 Operating Budget - Statement of Revenue and Expenses

| By Division | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance % |
|--|-------------------------------------|-------------------------------------|--------------------------|-----------------------|
| Police Services Board | 511,596 | 600,064 | 88,468 | 17.29% |
| Finance | (2,662,272) | (2,490,321) | 171,951 | -6.46% |
| Office of the Chief of Police | 3,350,942 | 3,504,572 | 153,630 | 4.58% |
| Administration-Police Support Division | 11,906,414 | 12,442,521 | 536,107 | 4.50% |
| Human Resources | 1,083,465 | 1,290,787 | 207,322 | 19.14% |
| Operational Support Division | 2,969,770 | 3,067,673 | 97,903 | 3.30% |
| Patrol Division | 15,981,585 | 17,307,095 | 1,325,510 | 8.29% |
| Criminal Investigation | 5,499,362 | 5,670,904 | 171,542 | 3.12% |
| Special Services | 3,053,527 | 3,104,487 | 50,960 | 1.67% |
| Information Technology | 2,672,399 | 2,574,415 | (97,984) | -3.67% |
| Net Budget | 44,366,789 | 47,072,196 | 2,705,408 | 6.10% |
| Revenues | | | | |
| Fees, Charges & Other Revenue | (3,110,714) | (3,643,982) | (533,268) | 17.43% |
| Provincial Subsidies | (2,183,501) | (2,044,208) | 139,293 | -6.38% |
| Total Revenue | (5,294,215) | (5,688,189) | (393,974) | 7.44% |
| Expenditures | | | | |
| Salaries, Wages & Benefits | 42,332,835 | 44,817,112 | 2,484,277 | 5.87% |
| Materials, Supplies & Fees | 2,691,353 | 2,821,284 | 129,931 | 4.83% |
| Contracted Services | 4,362,708 | 4,839,658 | 476,950 | 10.93% |
| Transfers to Reserves & Reserve Funds | 274,108 | 282,331 | 8,223 | 3.00% |
| Total Expenditures | 49,661,004 | 52,760,386 | 3,099,382 | 6.24% |
| Net Budget | 44,366,789 | 47,072,196 | 2,705,408 | 6.10% |

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Operating Forecasts for Future Years – 2025-2027

The following table outlines the forecasted 2025 - 2027 operating budget increases based on current information. The forecast assumes 2%-3% inflation, no change in provincial grants, the addition of 5 sworn officers in each of years 2025-2027, 2 IT analysts added in 2025, and no other new program initiatives.

| | <u>2024 Proposed Budget</u> | <u>2025 Forecasted Budget</u> | <u>2026 Forecasted Budget</u> | <u>2027 Forecasted Budget</u> |
|--------------------------------------|--|--|--|--|
| Revenues | \$(5.7M) | \$(5.7M) | \$(5.7M) | \$(5.8M) |
| Expenditures | \$52.8M | \$55.8M | \$58.4M | \$61.2M |
| Net Budget | \$47.1M | \$50.1M | \$52.7M | \$55.4M |
| % Increase Year over Year | 6.10% | 6.32% | 5.22% | 5.17% |

Capital Budget

A capital budget in the amount of \$2,407,000 is being presented to the Kingston Police Services Board. Capital plans include project estimates for replacement vehicles, critical incident management equipment, information technology, and building capital. A summary of 2024 requested capital is provided below.

2024 Capital Summary

- Fleet replacement - \$899,500
- Information Technology Projects - \$1,110,000
- Critical Incident Management - \$97,500
- Protective Gear - \$200,000
- Building - \$100,000

Proposed 2024-2027 Operating Budget - Statement of Revenue and Expenses

| By Division | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | Variance % | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---------------------------------------|----------------------|----------------------|------------------|--------------|--------------------|--------------------|--------------------|
| Police Services Board | 511,596 | 600,064 | 88,468 | 17.29% | 618,089 | 635,993 | 654,637 |
| Finance | (2,662,272) | (2,490,321) | 171,951 | -6.46% | (2,509,838) | (2,566,211) | (2,624,363) |
| Office of the Chief of Police | 3,350,942 | 3,504,572 | 153,630 | 4.58% | 3,539,204 | 3,664,127 | 3,791,762 |
| Administrative Support Division | 11,906,414 | 12,442,521 | 536,107 | 4.50% | 12,825,626 | 13,209,475 | 13,598,319 |
| Human Resources | 1,083,465 | 1,290,787 | 207,322 | 19.14% | 1,363,807 | 1,402,421 | 1,442,176 |
| Operational Support Division | 2,969,770 | 3,067,673 | 97,903 | 3.30% | 3,198,766 | 3,293,907 | 3,391,234 |
| Patrol Division | 15,981,585 | 17,307,095 | 1,325,510 | 8.29% | 18,983,918 | 20,612,501 | 22,315,707 |
| Criminal Investigation | 5,499,362 | 5,670,904 | 171,542 | 3.12% | 5,847,408 | 6,030,641 | 6,216,806 |
| Special Services | 3,053,527 | 3,104,487 | 50,960 | 1.67% | 3,211,992 | 3,314,906 | 3,438,318 |
| Information Technology | 2,672,399 | 2,574,415 | (97,984) | -3.67% | 2,970,517 | 3,063,840 | 3,160,752 |
| Net Budget | 44,366,789 | 47,072,196 | 2,705,408 | 6.10% | 50,049,487 | 52,661,602 | 55,385,349 |
| Revenues | | | | | | | |
| Fees, Charges & Other Revenue | (3,110,714) | (3,643,982) | (533,268) | 17.14% | (3,603,783) | (3,565,499) | (3,529,037) |
| Provincial Subsidies | (2,183,501) | (2,044,208) | 139,293 | -6.38% | (2,105,534) | (2,168,700) | (2,233,761) |
| Total Revenue | (5,294,215) | (5,688,189) | (393,974) | 7.44% | (5,709,317) | (5,734,199) | (5,762,798) |
| Expenditures | | | | | | | |
| Salaries, Wages & Benefits | 42,332,835 | 44,817,112 | 2,484,277 | 5.87% | 47,516,672 | 49,915,472 | 52,414,510 |
| Materials, Supplies & Fees | 2,691,353 | 2,821,284 | 129,931 | 4.83% | 2,936,192 | 3,035,638 | 3,127,948 |
| Contracted Services | 4,362,708 | 4,839,658 | 476,950 | 10.93% | 5,015,140 | 5,145,165 | 5,297,178 |
| Transfers to Reserves & Reserve Funds | 274,108 | 282,331 | 8,223 | 3.00% | 290,801 | 299,525 | 308,511 |
| Total Expenditures | 49,661,004 | 52,760,386 | 3,099,382 | 6.24% | 55,758,804 | 58,395,801 | 61,148,147 |
| Net Budget | 44,366,789 | 47,072,196 | 2,705,408 | 6.10% | 50,049,487 | 52,661,602 | 55,385,349 |

Proposed 2024-2027 Kingston Police Budget by Account

| Account | Account Description | 2023 Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) |
|---------|---|-------------------|----------------------------|------------------|-----------------|
| 620115 | Alarm licence | -133,600 | -137,608 | -4,008 | 3.00% |
| 630530 | Pay duty revenue | -150,000 | -150,000 | - | 0.00% |
| 630535 | Expenditure recovery | -1,992,114 | -2,516,374 | -524,260 | 26.32% |
| 630570 | Sale of photos, maps & reports | -800,000 | -800,000 | - | 0.00% |
| 640305 | Auction proceeds | -35,000 | -40,000 | -5,000 | 14.29% |
| 610005 | Provincial grants | -2,183,501 | -2,044,208 | 139,293 | -6.38% |
| | Total Revenue | -5,294,215 | -5,688,189 | -393,974 | 7.44% |
| 710100 | Full-time wages-permanent | 29,814,315 | 31,691,959 | 1,877,644 | 6.30% |
| 710115 | Part-time wages | 1,067,257 | 1,208,309 | 141,051 | 13.22% |
| 710200 | Overtime-regular | 1,129,891 | 1,218,071 | 88,180 | 7.80% |
| 710300 | Shift premiums & standby | 52,391 | 55,594 | 3,203 | 6.11% |
| 710313 | Paid duty | 120,000 | 120,000 | - | 0.00% |
| 710320 | Honourariums | 11,750 | 21,520 | 9,770 | 83.15% |
| 720100 | Payroll allowances | 138,998 | 129,398 | -9,600 | -6.91% |
| 720210 | Payroll benefits | 8,524,306 | 9,022,261 | 497,955 | 5.84% |
| 720280 | WSIB | 1,473,926 | 1,350,000 | -123,926 | -8.41% |
| | Total Salaries, Wages & Benefits | 42,332,835 | 44,817,112 | 2,484,277 | 5.87% |
| 710325 | Uniforms & protective clothing | 185,570 | 66,570 | -119,000 | -64.13% |
| 730200 | Food & nutrition supplies | 29,700 | 35,000 | 5,300 | 17.85% |
| 730205 | Supplies | 398,322 | 417,500 | 19,178 | 4.81% |
| 730215 | Fuels & lubricants | 441,764 | 496,229 | 54,465 | 12.33% |
| 730400 | Tools & equipment | 209,775 | 110,610 | -99,165 | -47.27% |
| 730410 | Software | 170,400 | 308,763 | 138,363 | 81.20% |
| 730420 | Furniture & fixtures | 18,500 | 21,500 | 3,000 | 16.22% |
| 730500 | Advertising & marketing | 26,500 | 61,660 | 35,160 | 132.68% |
| 730505 | Books, magazines, & films | 3,400 | 5,250 | 1,850 | 54.41% |
| 730515 | Telecommunications | 288,000 | 306,000 | 18,000 | 6.25% |
| 730710 | Membership fees, certifications, & licences | 31,750 | 34,100 | 2,350 | 7.40% |
| 730715 | Travel | 92,000 | 101,450 | 9,450 | 10.27% |
| 730725 | Recruitment | - | 15,000 | 15,000 | 0.00% |
| 730730 | Education & training | 345,250 | 370,450 | 25,200 | 7.30% |
| 730735 | Meetings expenses | 11,500 | 23,400 | 11,900 | 103.48% |
| 730740 | Staff meals | 13,050 | 17,800 | 4,750 | 36.40% |
| 730805 | Service fees | 30,713 | 31,000 | 287 | 0.93% |
| 730815 | Insurance services | 260,108 | 264,322 | 4,214 | 1.62% |
| 730830 | Electricity | 8,500 | 10,000 | 1,500 | 17.65% |
| 730850 | Licence & permit fees | 38,700 | 48,700 | 10,000 | 25.84% |
| 730855 | Delivery, postage, & shipping | 10,000 | 10,000 | - | 0.00% |
| 750005 | Equipment rentals | 65,351 | 57,981 | -7,370 | -11.28% |
| 750110 | Interest & service charge | 12,500 | 7,500 | -5,000 | -40.00% |
| 750145 | Contingencies | - | 500 | 500 | 0.00% |
| | Total Supplies and Materials | 2,691,353 | 2,821,284 | 129,931 | 4.83% |
| 730800 | Repair & maintenance services | 35,500 | 108,000 | 72,500 | 204.23% |
| 740000 | Consultants | - | 20,000 | 20,000 | 0.00% |

| Account | Account Description | 2023 Budget | 2024 Proposed Budget | Variance (\$) | Variance (%) |
|----------------|---------------------------------------|------------------------|-------------------------------------|--------------------------|-------------------------|
| 740005 | Professional services | 375,500 | 496,000 | 120,500 | 32.09% |
| 740010 | Investigative services | 408,500 | 859,500 | 451,000 | 110.40% |
| 740020 | Contracted services | 2,914,008 | 2,697,358 | -216,650 | -7.43% |
| 740025 | Contracted maintenance | 629,200 | 658,800 | 29,600 | 4.70% |
| | Total Contracted Services | 4,362,708 | 4,839,658 | 476,950 | 10.93% |
| 770545 | Transfer to Police Equipment RF | 274,108 | 282,331 | 8,223 | 3.00% |
| | Total Contribution to Reserves | 274,108 | 282,331 | 8,223 | 3.00% |
| | Total Expenditures | 49,661,004 | 52,760,386 | 3,099,382 | 6.24% |
| | Total Net Operating Budget | 44,366,789 | 47,072,196 | 2,705,408 | 6.10% |

2024-2027 Operating Budget by Division

Kingston Police Services Board

The 2024-2027 Kingston Police Services Board budget is referenced below. This reflects 1.3% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|----------------------------|----------------------------|----------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Total Revenue | - | - | - | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 382,146 | 416,564 | 34,418 | 429,059 | 441,315 | 453,940 |
| Materials, Supplies & Fees | 19,450 | 43,500 | 24,050 | 45,080 | 46,665 | 48,504 |
| Contracted Services | 110,000 | 140,000 | 30,000 | 143,950 | 148,014 | 152,194 |
| Total Expenditures | 511,596 | 600,064 | 88,468 | 618,089 | 635,993 | 654,637 |
| Net Budget | 511,596 | 600,064 | 88,468 | 618,089 | 635,993 | 654,637 |
| By Program | | | | | | |
| Administration | 511,596 | 600,064 | 88,468 | 618,089 | 635,993 | 654,637 |
| Net Budget | 511,596 | 600,064 | 88,468 | 618,089 | 635,993 | 654,637 |

The Kingston Police Services Board is responsible for the provision of adequate and effective police services in the municipality and is required to appoint the members of the municipal police force, generally determine objectives and priorities with respect to police services in the municipality, establish policies for the effective management of the police force, determine and monitor the annual police budget to ensure cost efficiency, participate in collective bargaining, and a number of other legislated responsibilities. Included in this budget are expenditures for Board Honourariums, consulting services, and other professional services.

Office of the Chief of Police

The 2024-2027 Office of the Chief of Police budget is referenced below. This reflects 7.4% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|----------------------------------|----------------------------|----------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 3,087,642 | 3,228,772 | 141,130 | 3,238,758 | 3,354,032 | 3,472,015 |
| Materials, Supplies & Fees | 83,300 | 90,800 | 7,500 | 107,946 | 110,095 | 112,247 |
| Contracted Services | 180,000 | 185,000 | 5,000 | 192,500 | 200,000 | 207,500 |
| Total Expenditures | 3,350,942 | 3,504,572 | 153,630 | 3,539,204 | 3,664,127 | 3,791,762 |
| Net Budget | 3,350,942 | 3,504,572 | 153,630 | 3,539,204 | 3,664,127 | 3,791,762 |
| By Program | | | | | | |
| Administration | 3,350,942 | 3,504,572 | 153,630 | 3,539,204 | 3,664,127 | 3,791,762 |
| Net Budget | 3,350,942 | 3,504,572 | 153,630 | 3,539,204 | 3,664,127 | 3,791,762 |

The Office of the Chief of Police leads and administers the Kingston Police and oversees its operations, in accordance with the Kingston Police Services Board's policies and Strategic Plan. Included in this division is the annual budget for corporate expenditures such as provisions for staff on long-term absences, including sick leaves, WSIB and LTD, sick leave payouts, consulting, legal, and professional services.

Finance and Procurement

The 2024-2027 Finance and Procurement budget is referenced below. This reflects -5.3% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|-------------------------------|----------------------------|-------------------------|------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (933,747) | (942,755) | (9,008) | (952,236) | (962,123) | (972,277) |
| Provincial Subsidies | (2,147,140) | (2,009,780) | 137,360 | (2,070,073) | (2,132,175) | (2,196,140) |
| Total Revenue | (3,080,887) | (2,952,535) | 128,352 | (3,022,309) | (3,094,299) | (3,168,418) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 410,115 | 453,014 | 42,899 | 502,747 | 517,739 | 533,181 |
| Material, Supplies & Fees | 8,500 | 9,200 | 700 | 9,724 | 10,348 | 10,873 |
| Contracted Services | - | - | - | - | - | - |
| Total Expenditures | 418,615 | 462,214 | 43,599 | 512,471 | 528,088 | 544,055 |
| Net Budget | (2,662,272) | (2,490,321) | 171,951 | (2,509,838) | (2,566,211) | (2,624,363) |
| By Program | | | | | | |
| Revenues | (2,955,887) | (2,827,535) | 128,352 | (2,893,709) | (2,961,991) | (3,032,290) |
| Finance | 293,615 | 337,214 | 43,599 | 383,871 | 395,780 | 407,928 |
| Net Budget | (2,662,272) | (2,490,321) | 171,951 | (2,509,838) | (2,566,211) | (2,624,363) |

This division provides oversight and support for all financial and procurement related aspects of the Kingston Police including accounts payable, accounts receivable, purchasing, paid duty administration, financial reporting, budget development, and accounting controls. Included in this division is the budget for corporate provincial grants such as the Court Security and Prisoner Transportation Grant (CSPT), which helps offset the costs incurred with providing security at Courthouses, as well as the transportation of persons being held in custody; and the Community Safety and Policing (CSP) Local Grant used towards a collaborative Mental Health and Addictions Crisis Response.

Administrative Support Division

The 2024-2027 Administrative Support Division budget is referenced below. This reflects 26.4% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|---------------------------------------|----------------------------|----------------------------|------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (800,000) | (800,000) | - | (824,000) | (848,720) | (874,182) |
| Total Revenue | (800,000) | (800,000) | - | (824,000) | (848,720) | (874,182) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 9,461,614 | 10,070,559 | 608,945 | 10,368,422 | 10,675,433 | 10,991,616 |
| Materials, Supplies & Fees | 1,700,628 | 1,639,031 | (61,597) | 1,698,704 | 1,754,789 | 1,806,136 |
| Contracted Services | 1,270,064 | 1,250,599 | (19,465) | 1,291,699 | 1,328,448 | 1,366,238 |
| Transfers to Reserves & Reserve Funds | 274,108 | 282,331 | 8,223 | 290,801 | 299,525 | 308,511 |
| Total Expenditures | 12,706,414 | 13,242,521 | 536,107 | 13,649,626 | 14,058,195 | 14,472,501 |
| Net Budget | 11,906,414 | 12,442,521 | 536,107 | 12,825,626 | 13,209,475 | 13,598,319 |
| By Program | | | | | | |
| Administration | 2,236,761 | 2,439,155 | 202,395 | 2,510,236 | 2,583,428 | 2,658,794 |
| Court Security | 604,800 | 623,013 | 18,213 | 641,609 | 660,760 | 680,485 |
| Training Unit | 622,769 | 653,350 | 30,580 | 678,791 | 699,719 | 720,940 |
| Building Maintenance | 1,111,789 | 1,059,799 | (51,990) | 1,092,169 | 1,123,803 | 1,156,386 |
| Canine Unit | 181,370 | 193,976 | 12,606 | 205,298 | 213,302 | 220,453 |
| Emergency Response Unit | 2,188,638 | 2,206,271 | 17,633 | 2,275,144 | 2,345,904 | 2,413,606 |
| Court Services Unit | 2,474,711 | 2,613,623 | 138,913 | 2,690,212 | 2,769,060 | 2,850,235 |
| Property and Stores | 391,394 | 264,627 | (126,768) | 270,665 | 276,870 | 283,246 |
| Records Unit | 65,347 | 204,948 | 139,601 | 210,935 | 217,077 | 223,380 |
| Reception Desk | 594,744 | 652,696 | 57,952 | 671,150 | 690,139 | 709,676 |
| Net Budget | 11,906,414 | 12,442,521 | 536,107 | 12,825,626 | 13,209,475 | 13,598,319 |

This area encompasses many administrative and support functions including:

- Court Security and Court Services: handles all documents that are forwarded to the Courts, as well as being legally responsible for all Courthouses in our region. Recent legislation has placed an extra burden on the disclosure process which will increase the need for part-time salaries. The Court Office processed:
 - Provincial Offences Briefs – 781 in 2023 to date, as compared to 956 in 2022.
 - Criminal Briefs – 1,972 in 2023 to date, as compared to 1,921 in 2022.

Recent changes to the justice system, specifically Bill C-48, the new bail reform legislation, *An Act to amend the Criminal Code (bail reform)*, is specifically aimed at keeping violent and repeat offenders who pose the greatest threat to public and officer safety from being released into the community. Costs associated with bail

breaches and those being granted release for repeat apprehensions significantly impacts costs for Kingston Police. While the new legislation is a much-needed addition, there are also additional costs downloaded to policing agencies as a result of increased resourcing requirements to process and review charges and attend Court appearances. Effectively, these costs have been downloaded from the Federal government to local communities. Breach numbers from January 1st, 2023-October 31st, 2023, are noted below:

- 491 total charges laid for breach of probation
- 368 total Charges laid for breach of recognizance/undertaking
- Building Maintenance: 705 Division Street is just over 15 years old, and contracted services continue to rise with inflation (numerous cost-saving measures have been instituted). A dedicated training facility is required to ensure legislated training is completed.
- Property and Stores: staffed by two full-time civilians responsible for all property coming into the possession of Kingston Police, as well as uniform and equipment for all members. Few items in this area can be re-used, such as protective vests that reach their expiry dates, however steps were taken to recycle/re-use equipment where possible. This unit processed a number of items for 2 separate public auctions very successfully.
- Training Unit: increased training demands/requirements as in-person training has returned, resulting in increased travel costs. The new *Community Safety and Policing Act* will place further demands on the Training Unit. Kingston Police were required to replace aging/obsolete Conducted Energy Weapons (CEW), resulting in additional training on the new CEW. Securing appropriate training venues also continues to pose a challenge.
- Emergency Response Unit: performs all high-risk incidents and continues to train to the legislated requirements, with a mandated membership of 12 officers and its own additional equipment replacement requirements. ERU was deployed:
 - 50 times to date in 2023, and 48 times in 2022
 - Nearly all deployments involved weapons and/or firearms
- Canine: consists of 2 canines, each with a dedicated handler. Canines are utilized for a variety of tasks, including tracking or open-area searches for wanted or missing persons, article searches, building searches, controlled drugs and substances detection, and public demonstrations. Kingston Police Canine will also assist outside police organizations when available.
- Cell Monitors: conducted by civilian permanent part-time employees on a 24-hour schedule.

- Public Order Unit: a regional Public Order Unit is being discussed by surrounding police organizations to meet the changing crowd management requirements sparked by recent inquiries into major mass gathering events in the province. Equipment, training, and legislation requirements will need to be met.
- Records Unit: fully staffed by civilians, consisting of 1 manager, 7 full-time analysts (2 solely dedicated to CPIC maintenance), 6 part-time analysts, with 4 employees on short-term absences. There has been an increase in service requests proportionate to the growth in calls for service within the organization. Among the most impactful services, between January 1, 2023, and November 30, 2023, the following requests were processed:
 - Legislative/Operational(non-cost recovery):
 - Probation and Parole Reports – 970 (approximately 240 hours)
 - Childrens Aid Society Reports – 760 (approximately 100 hours)
 - Office of the Childrens Lawyer – 45 (approximately 250 hours)
 - Records Suspensions – 128 (approximately 128 hours)
 - Freedom of Information Requests – 35 (approximately 100 hours)
 - Court Orders – 40 (approximately 80 hours)
 - Legislative/Operational (paid/cost recovery):
 - Criminal Records Check – 17,000 requests
 - Fingerprint Destruction – 70 requests (approximately 70 hours)
 - Records Suspension Checks – 80 requests (approximately 40 hours)
- Reception Desk: staffed by civilians 7 days a week between 7 a.m. and midnight. Weekday staffing consists of 3 employees, and 2 on weekends. The Reception Desk provides customer service for in-person, online, and non-emergency telephone requests, as well as fulfilling a broad range of administrative tasks.

Human Resources

The 2024-2027 Human Resources budget is referenced below. This reflects 2.7% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|----------------------------|----------------------------|----------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Total Revenue | - | - | - | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 513,815 | 566,012 | 52,197 | 619,179 | 637,710 | 656,796 |
| Materials, Supplies & Fees | 94,900 | 121,860 | 26,960 | 123,626 | 125,079 | 126,558 |
| Contracted Services | 474,750 | 602,915 | 128,165 | 621,002 | 639,633 | 658,821 |
| Total Expenditures | 1,083,465 | 1,290,787 | 207,322 | 1,363,807 | 1,402,421 | 1,442,176 |
| Net Budget | 1,083,465 | 1,290,787 | 207,322 | 1,363,807 | 1,402,421 | 1,442,176 |
| By Program | | | | | | |
| Administration | 1,083,465 | 1,290,787 | 207,322 | 1,363,807 | 1,402,421 | 1,442,176 |
| Net Budget | 1,083,465 | 1,290,787 | 207,322 | 1,363,807 | 1,402,421 | 1,442,176 |

The Human Resources Unit is comprised of a director and 3 staff. Human Resources is responsible for managing all human resource functions of Kingston Police, including all sworn and civilian hiring, employee on-boarding, payroll, employee wellness programs, employee benefits, internal employee job postings and transfer processes, performance evaluation, time and attendance management, work-related and non-work related disablement and return to work programs, leading and supporting organizational initiatives, and research and review of personnel policies and procedures to maintain efficiency and compliance with employment law. Sworn and civilian applicants are selected through a rigorous screening process and are hired based upon merit, with a full commitment to reflecting the diversity of the City of Kingston and Canada. Hiring activities continued to be significant in 2023, and to date the following have been completed:

- 30 internal and external job postings
- 151 interviews
- 103 employment tests administered
 - 33 fitness tests
 - 37 psychological tests
 - 36 background checks
- 57 candidates hired for sworn and civilian positions

An increased budget allocation has been requested for Human Resources in several areas to support the Kingston Police Services Board’s Strategic Plan, specifically:

- Improve Member Job Satisfaction and Engagement:
 - Recruitment materials designed to support promoting Kingston Police as an employer of choice

- Proactive recruitment activities to attract and retain interested candidates
- Decreasing absenteeism and improving employee wellness:
 - Safeguard psychological program has been expanded to all high-risk units and Patrol supervisors
 - Occupational Therapist specializing in PTSD and mental health is onsite a half-day weekly providing in-person support to those who are seeking assistance
 - encompasses one-on-one support and specific programming for new Police Constable recruit hires, as well as Communications Operator new hires, to provide information on coping mechanisms, leaving stress at work, disconnecting from work while not at work, and healthy lifestyles. This program will be expanded in the new year to include annual wellness check-ins for Patrol Officers and 9-1-1 Communications Operators
- Members feel more valued and supported by supervisors and senior management alike and Improve morale and retention of members:
 - Employee engagement survey by a third-party company, specializing in staff engagement
 - Onsite professional development activities led by members
 - Ongoing review of our recognition activities for members

Operational Support Division

The 2024-2027 Operational Support Division budget is referenced below. This reflects 6.5% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|----------------------------|----------------------------|-------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Provincial Subsidies | (36,361) | (34,428) | 1,933 | (35,461) | (36,525) | (37,620) |
| Total Revenue | (36,361) | (34,428) | 1,933 | (35,461) | (36,525) | (37,620) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 2,867,806 | 2,897,108 | 29,302 | 2,987,139 | 3,074,569 | 3,164,574 |
| Materials, Supplies & Fees | 87,325 | 128,493 | 41,168 | 132,513 | 137,117 | 141,285 |
| Contracted Services | 51,000 | 76,500 | 25,500 | 114,575 | 118,746 | 122,995 |
| Total Expenditures | 3,006,131 | 3,102,101 | 95,970 | 3,234,227 | 3,330,432 | 3,428,855 |
| Net Budget | 2,969,770 | 3,067,673 | 97,903 | 3,198,766 | 3,293,907 | 3,391,234 |
| By Program | | | | | | |
| Administration | 257,754 | 293,717 | 35,962 | 337,535 | 347,666 | 358,099 |
| Media Relations Unit | 164,125 | 159,042 | (5,084) | 164,163 | 169,818 | 175,112 |
| Professional Standards | 383,307 | 395,822 | 12,515 | 408,637 | 421,710 | 435,150 |
| Community Volunteers | 22,000 | 23,000 | 1,000 | 23,980 | 24,97 | 25,984 |
| Community Response Unit | 1,046,347 | 1,028,736 | (17,611) | 1,059,039 | 1,090,299 | 1,122,422 |
| Traffic Unit | 1,096,236 | 1,167,357 | 71,120 | 1,205,412 | 1,239,439 | 1,274,467 |
| Net Budget | 2,969,770 | 3,067,673 | 97,903 | 3,198,766 | 3,293,907 | 3,391,234 |

The Operational Support Division has an authorized strength of 21 sworn officers, including command and supervisory staff (currently managing with 4 Constable vacancies), and is divided into 2 sections:

- Community Oriented Response and Engagement (CORE) Unit: officers attend upwards of 20 community events (and are invited to many more), plan major events like the Shop with a Cop Program and the annual Community Fun Fair, manage our Youth in Policing Initiative (YIPI) Program, conduct a multitude of Crime Prevention by Environmental Design (CPTED) audits for businesses and community groups, support 51 area schools, manage numerous youth related calls for service and referrals to the Youth Diversion Intersections Program and Extra Judicial Measures endeavors, provide foot patrol to the downtown core, and work continuously on EDI initiatives – including responding to hate motivated incidents. The CORE Unit also assists with recruiting initiatives and responds to and manages officer deployments to a rising number of protests, rallies, demonstrations and mass gatherings, including coordinating our Police Liaison Team (PLT) efforts. The Unit also responds to issues associated with encampments and the unhoused population in the City and provides oversight and support to the Kingston Police Community Volunteers. CORE is divided into two sections:

- Crime Prevention officers assigned to community programs, school resources, as well as:
 - Youth Criminal Justice Act (YCJA) Coordinator/Youth Programs
 - Urban Foot Patrol
 - Equity Diversity and Inclusion (EDI)
 - Media Relations (manages day to day media inquiries and releases, playing a pivotal role in corporate communications and messaging through various social media platforms)
- Traffic Safety officers conduct general and provide Selected Traffic Enforcement Program (STEP) initiatives, in addition to:
 - regularly supporting Crime Prevention initiatives
 - conducting commercial motor vehicle inspections
 - managing Impaired Driving Prevention and Enforcement programs
 - providing expert drone operations to assist with criminal and missing persons investigations and large-scale events
 - provide highly skilled traffic reconstruction services for all traffic related fatalities and serious injury cases
- Professional Standards Bureau, Risk/Civil Legal Management: responsible for investigating all conduct and service complaints; and performs quality assurance audits and reports.

Patrol and Communications Division

The 2024-2027 Patrol & Communications Division budget is referenced below. This reflects 36.7% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|-------------------------------|----------------------------|----------------------------|------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | - | (460,000) | (460,000) | (361,800) | (263,654) | (165,564) |
| Total Revenue | - | (460,000) | (460,000) | (361,800) | (263,654) | (165,564) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 15,628,085 | 16,926,095 | 1,298,010 | 18,494,498 | 20,014,075 | 21,608,186 |
| Material, Supplies & Fees | 325,000 | 336,000 | 11,000 | 345,620 | 355,862 | 366,230 |
| Contracted Services | 28,500 | 505,000 | 476,500 | 505,600 | 506,218 | 506,855 |
| Total Expenditures | 15,981,585 | 17,767,095 | 1,785,510 | 19,345,718 | 20,876,155 | 22,481,270 |
| Net Budget | 15,981,585 | 17,307,095 | 1,325,510 | 18,983,918 | 20,612,501 | 22,315,707 |
| By Program | | | | | | |
| General Patrol | 13,485,388 | 14,705,770 | 1,220,382 | 16,307,558 | 17,858,939 | 19,482,709 |
| Communications Unit | 2,496,197 | 2,601,325 | 105,127 | 2,676,359 | 2,753,563 | 2,832,998 |
| Net Budget | 15,981,585 | 17,307,095 | 1,325,510 | 18,983,918 | 20,612,501 | 22,315,707 |

The Patrol and Communications Division comprises General Patrol and the Communications Unit, providing policing and emergency services 24 hours a day, 7 days a week to the City of Kingston. The division is split into 4 platoons, consisting of 1 Staff Sergeant, 3 Sergeants, 18 Constables, and 3-4 Communications Operators, with a pool of 8 part-time Communications Operators. The Kingston Police Communications Centre is designated as a Primary Public Safety Answering Point, meaning that in addition to answering non-emergency calls from the public, Communications Operators also answer all 9-1-1 calls for Kingston Police, Ontario Provincial Police, Military Police, as well as Kingston Fire and Rescue (KFR) and Ambulance for our area.

- Uniformed patrol officers provide policing services to our community through:
 - Proactive patrol and crime prevention
 - Responding to non-emergency calls
 - Responding to emergency calls, including crimes in progress
 - Enforcement of federal and provincial law, and municipal by-laws
 - Investigating complaints and criminal offences
 - Traffic control and enforcement

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- Communications operators provide call taking and dispatching services, and with either:
 - dispatch emergency responders from Kingston Police; or
 - transfer the call to another agency for dispatch
 - Kingston Police is also a communications back-up site for KFR and Gananoque Police Service

Over the past three years there has been a consistent increase in call volume:

| 9-1-1 Calls for Service | |
|-------------------------------------|--------------|
| 2021 | 59,137 |
| 2022 | 62,987 |
| Increase (2022 over 2021) | 6.51% |
| 2023 (January 1 to November 30) | 66,481 |
| Projected increase (2023 over 2022) | 14.3% |

Certain call types, such as Mental Health, are frequent and require longer periods of time spent on the call:

| Mental Health Calls for Service | |
|---|--------------|
| 2022 | 674 |
| 2023 (January 1 to November 30) | 709 |
| Current increase (2023 over 2022) | 5.19% |
| Projected increase (assuming 773 calls) | 14.6% |

Proposed 2025-2027 budgets include a request for 5 new sworn officers in each year, needed to meet the increased demands to the frontline. Increased staffing is also supported by overtime cost analysis, which indicates an increasing trend in overtime costs to backfill from specialty units for shortages in front-line patrol. Although overtime can assist with major events, protests, and planned operations, the reliance on it to backfill for staffing shortages and increased workloads due to staff vacancies adversely impacts workplace morale and member wellness. Regular overtime cannot be considered a sustainable long-term resource and staffing strategy.

Criminal Investigation Unit

The 2024-2027 Criminal Investigation Unit budget is referenced below. This reflects 12% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|-------------------------------|----------------------------|----------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (173,900) | (173,900) | - | (173,900) | (173,900) | (173,900) |
| Provincial Subsidies | - | - | - | - | - | - |
| Total Revenue | (173,900) | (173,900) | - | (173,900) | (173,900) | (173,900) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 5,392,768 | 5,540,292 | 147,524 | 5,704,687 | 5,874,134 | 6,048,828 |
| Materials, Supplies & Fees | 83,700 | 94,700 | 11,000 | 98,234 | 104,279 | 107,837 |
| Contracted Services | 196,794 | 209,812 | 13,018 | 218,386 | 226,128 | 234,042 |
| Total Expenditures | 5,673,262 | 5,844,804 | 171,542 | 6,021,308 | 6,204,541 | 6,390,706 |
| Net Budget | 5,499,362 | 5,670,904 | 171,542 | 5,847,408 | 6,030,641 | 6,216,806 |
| By Program | | | | | | |
| Administration | 270,307 | 270,011 | (296) | 278,212 | 287,641 | 296,306 |
| Forensic Imaging & Retrieval | 269,701 | 314,801 | 45,100 | 329,598 | 344,778 | 360,351 |
| General Assignment CID | 4,276,160 | 4,375,687 | 99,527 | 4,505,965 | 4,641,635 | 4,779,815 |
| Technical Services Unit | 683,195 | 710,405 | 27,210 | 733,633 | 756,587 | 780,334 |
| Net Budget | 5,499,362 | 5,670,904 | 171,542 | 5,847,408 | 6,030,641 | 6,216,806 |

The Criminal Investigation Division is staffed by 1 Detective Staff Sergeant, 4 Detective Sergeants, and 23 Detective Constables, with an optimal staffing aim of 30 Detective Constables. The Division has been assigned 2,000 cases to date in 2023, which require specialized, time committed, and thorough investigation. Some cases require extensive training and expertise to investigate and are more time consuming (e.g. homicides and internet child sex offences). Criminal Investigation is comprised of:

- General Investigations
- Frauds & Vulnerable Sector
- Sexual Assault, Child Abuse, Internet Child Exploitation
- Major Crime (robbery homicide)
- Forensic Identification
- E-crimes (forensic examination and extraction)

Special Services Unit

The 2024-2027 Special Services Unit budget is referenced below. This reflects 6.6% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|-------------------------------|----------------------------|-------------------------|------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | | |
| Fees, Charges & Other Revenue | (1,203,067) | (1,267,327) | (64,260) | (1,291,847) | (1,317,102) | (1,343,115) |
| Provincial Subsidies | - | - | - | - | - | - |
| Total Revenue | (1,203,067) | (1,267,327) | (64,260) | (1,291,847) | (1,317,102) | (1,343,115) |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 3,907,294 | 4,023,814 | 116,520 | 4,143,808 | 4,267,402 | 4,394,704 |
| Materials, Supplies & Fees | 54,300 | 48,000 | (6,300) | 49,530 | 52,061 | 53,592 |
| Contracted Services | 295,000 | 300,000 | 5,000 | 310,500 | 312,545 | 333,136 |
| Total Expenditures | 4,256,594 | 4,371,814 | 115,220 | 4,503,838 | 4,632,008 | 4,781,433 |
| Net Budget | 3,053,527 | 3,104,487 | 50,960 | 3,211,992 | 3,314,906 | 3,438,318 |
| By Program | | | | | | |
| Administration | 41,295 | 52,040 | 10,745 | 67,340 | 74,38 | 100,195 |
| Drug Unit | 1,077,908 | 1,106,357 | 28,449 | 1,139,355 | 1,173,314 | 1,208,261 |
| Street Crime | 894,853 | 914,874 | 20,021 | 943,465 | 973,837 | 1,004,017 |
| JFO Services | 152,990 | 119,330 | (33,660) | 122,589 | 125,946 | 129,403 |
| Intelligence | 886,481 | 911,886 | 25,405 | 939,243 | 967,420 | 996,442 |
| Net Budget | 3,053,527 | 3,104,487 | 50,960 | 3,211,992 | 3,314,90 | 3,438,318 |

The Special Services division is staffed by 1 Detective Staff Sergeant, 3 Detective Sergeants, and 13 Detective Constables, with an optimal staffing aim of 18 Detective Constables. The Division consists of several units:

- Street Crime Unit
- Intelligence Unit (intelligence officers, technical investigations, sex offender registry, high-risk offender, asset forfeiture and a civilian crime analyst)
- Drug Enforcement Unit

| 2023 Seizures to date | CAD (\$) | Drugs (\$ value)* |
|-----------------------|----------------|----------------------|
| Drug Enforcement Unit | 139,940 | 1,290,530 |
| Street Crime Unit | 8,985 | 138,846 |
| Total | 148,925 | 1,429,376 |

*value of the drugs is determined from local trends and a Provincial model for current street/market prices

This Division has a number of seconded positions participating in provincial initiatives. Revenues include seconded officer recoveries as Kingston Police receives funds to offset compensation costs. Also included are several Joint Force Operations where representatives are sent to be a part of a unit comprised of officers from the OPP and other regional municipal police services. The joint forces operations include:

- Repeat Offender Parole Enforcement (ROPE)
- Penitentiary Squad
- Provincial Weapons Enforcement Unit (PWEU)
- Provincial Guns and Gangs Unit
- Provincial Strategy combatting Human Trafficking

Information Technology

The 2024-2027 Information Technology budget is referenced below. This reflects 5.5% of the 2024 net operating budget.

| | 2023 Approved Budget | 2024 Proposed Budget | Variance (\$) | 2025 Forecast | 2026 Forecast | 2027 Forecast |
|----------------------------|----------------------------|----------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Total Revenue | - | - | - | - | - | - |
| Expenditures | | | | | | |
| Salaries, Wages & Benefits | 681,549 | 694,883 | 13,334 | 1,028,375 | 1,059,062 | 1,090,669 |
| Materials, Supplies & Fees | 234,250 | 309,700 | 75,450 | 325,215 | 339,343 | 354,686 |
| Contracted Services | 1,756,600 | 1,569,832 | (186,789) | 1,616,927 | 1,665,435 | 1,715,398 |
| Total Expenditures | 2,672,399 | 2,574,415 | (97,984) | 2,970,517 | 3,063,840 | 3,160,752 |
| Net Budget | 2,672,399 | 2,574,415 | (97,984) | 2,970,517 | 3,063,840 | 3,160,752 |
| By Program | | | | | | |
| Administration | 2,672,399 | 2,574,415 | (97,984) | 2,970,517 | 3,063,840 | 3,160,752 |
| Net Budget | 2,672,399 | 2,574,415 | (97,984) | 2,970,517 | 3,063,840 | 3,160,752 |

The Information Technology (IT) Division is responsible for the ongoing support of all end users and end user devices, including laptops, desktops, tablets, phones, in-vehicle systems, etc. The IT Division is also responsible for planning, implementation, management and support of all IT systems such as server infrastructure, networks, radio systems, cybersecurity, and cloud.

The percentage cost increases for technology have gone up by double digits over the last few years. The largest variances in the IT budget come from Contracted Services, which is mostly software licenses and maintenance agreements; and Materials, Supplies and Fees, which is mainly hardware costs. To try and keep our overall increase as low as possible, efforts have been made to extend the lifecycle of hardware, and, to as much as possible, look for added value by consolidating software services so we can provide the same level of service, at a lower overall cost.

15 Year Capital Plan

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Police | | | | | | | | | | | | | | | | |
| POL - Replacement Vehicles | 899,500 | 837,500 | 967,500 | 952,500 | 952,500 | 867,500 | 862,500 | 887,500 | 1,032,500 | 1,015,000 | 930,000 | 1,085,000 | 1,145,000 | 890,000 | 1,135,000 | 14,459,500 |
| POL - IT Projects | 1,110,000 | 1,800,000 | 1,500,000 | 1,500,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 | 24,810,000 |
| POL - Critical Incident Management Equipment | 97,500 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 1,427,500 |
| POL - Protective Gear | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 3,000,000 |
| POL - Building | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,500,000 |
| | 2,407,000 | 3,032,500 | 2,862,500 | 2,847,500 | 2,947,500 | 2,862,500 | 2,857,500 | 2,982,500 | 3,127,500 | 3,110,000 | 3,125,000 | 3,280,000 | 3,340,000 | 3,085,000 | 3,330,000 | 45,197,000 |
| Financing | | | | | | | | | | | | | | | | |
| Reserve Funds | | | | | | | | | | | | | | | | |
| Facility Repair Reserve Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,500,000 |
| Police Equipment Reserve Fund | 2,307,000 | 2,932,500 | 2,762,500 | 2,747,500 | 2,847,500 | 2,762,500 | 2,757,500 | 2,882,500 | 3,027,500 | 3,010,000 | 3,025,000 | 3,180,000 | 3,240,000 | 2,985,000 | 3,230,000 | 43,697,000 |
| Total Reserve Funds | 2,407,000 | 3,032,500 | 2,862,500 | 2,847,500 | 2,947,500 | 2,862,500 | 2,857,500 | 2,982,500 | 3,127,500 | 3,110,000 | 3,125,000 | 3,280,000 | 3,340,000 | 3,085,000 | 3,330,000 | 45,197,000 |
| Total Financing | 2,407,000 | 3,032,500 | 2,862,500 | 2,847,500 | 2,947,500 | 2,862,500 | 2,857,500 | 2,982,500 | 3,127,500 | 3,110,000 | 3,125,000 | 3,280,000 | 3,340,000 | 3,085,000 | 3,330,000 | 45,197,000 |



Downtown Kingston BIA Budget Estimations 2024

| | Approved Budget 2023 | Estimated Budget 2024 | % Increase | Estimated Budget 2025 | Estimated Budget 2026 | Estimated Budget 2027 |
|--|-------------------------|--------------------------|------------|--------------------------|--------------------------|--------------------------|
| REVENUE | | | | | | |
| REVENUE TOTAL | \$ 1,878,564.48 | \$ 1,993,295.12 | 6.1% | \$ 2,092,959.88 | \$ 2,197,607.87 | \$ 2,307,488.26 |
| EXPENSES | | | | | | |
| 5304 - OPERATIONS (Formerly Administration) | | | | | | |
| TOTAL: Total Wages | \$ 262,855.00 | \$ 237,461.55 | -9.7% | \$ 249,334.63 | \$ 261,801.36 | \$ 274,891.43 |
| TOTAL: Total Administration | \$ 140,292.62 | \$ 143,799.94 | 2.5% | \$ 150,989.93 | \$ 158,539.43 | \$ 166,466.40 |
| TOTAL: Office Supplies, Equipment & Services | \$ 21,841.00 | \$ 22,387.03 | 2.5% | \$ 23,506.38 | \$ 24,681.70 | \$ 25,915.78 |
| TOTAL: Occupancy, Equipment & Services | \$ 70,412.00 | \$ 72,172.30 | 2.5% | \$ 75,780.92 | \$ 79,569.96 | \$ 83,548.46 |
| TOTAL: Professional Services (Insurance, Audit, Accounting, Legal) | \$ 30,000.00 | \$ 30,750.00 | 2.5% | \$ 32,287.50 | \$ 33,901.88 | \$ 35,596.97 |
| TOTAL: Meetings, Planning and Training | \$ 8,000.00 | \$ 8,200.00 | 2.5% | \$ 8,610.00 | \$ 9,040.50 | \$ 9,492.53 |
| Operations Subtotal | \$ 533,400.62 | \$ 514,770.81 | -3.5% | \$ 540,509.35 | \$ 567,534.82 | \$ 595,911.56 |
| | | \$ - | | | | |
| 5307 - ECONOMIC DEVELOPMENT | | \$ - | | | | |
| TOTAL: Wages (FT + PT Wages + Benefits) | \$ 217,836.00 | \$ 210,587.08 | -3.3% | \$ 221,116.43 | \$ 232,172.25 | \$ 243,780.86 |
| TOTAL: Member Services/Retention | \$ 12,000.00 | \$ 12,300.00 | 2.5% | \$ 12,915.00 | \$ 13,560.75 | \$ 14,238.79 |
| TOTAL: Street Beautification | \$ 63,000.00 | \$ 64,575.00 | 2.5% | \$ 67,803.75 | \$ 71,193.94 | \$ 74,753.63 |
| TOTAL: Safety & Security | \$ 3,000.00 | \$ 3,075.00 | 2.5% | \$ 3,228.75 | \$ 3,390.19 | \$ 3,559.70 |
| TOTAL: Development, Intensification & Maintenance | \$ 20,000.00 | \$ 20,500.00 | 2.5% | \$ 21,525.00 | \$ 22,601.25 | \$ 23,731.31 |
| EcDev Subtotal | \$ 315,836.00 | \$ 311,037.08 | -1.5% | \$ 326,588.93 | \$ 342,918.38 | \$ 360,064.29 |
| | | \$ - | | | | |
| 5308 - EVENTS | | \$ - | | | | |
| TOTAL: Wages (FT + PT Wages + Benefits) | \$ 209,798.00 | \$ 249,051.77 | 18.7% | \$ 261,504.36 | \$ 274,579.58 | \$ 288,308.56 |
| TOTAL: Event Production Cost | \$ 437,038.00 | \$ 447,963.95 | 2.5% | \$ 470,362.15 | \$ 493,880.25 | \$ 518,574.27 |
| Events Subtotal | \$ 646,836.00 | \$ 697,015.72 | 7.8% | \$ 731,866.51 | \$ 768,459.83 | \$ 806,882.82 |
| | | \$ - | | | | |
| 5306 - MARKETING/COMMUNICATIONS | | \$ - | | | | |
| TOTAL: Wages (FT + PT Wages + Benefits) | \$ 165,602.00 | \$ 248,158.24 | 49.9% | \$ 260,566.15 | \$ 273,594.46 | \$ 287,274.18 |
| TOTAL: Digital Tools | \$ 2,441.00 | \$ 2,502.03 | 2.5% | \$ 2,627.13 | \$ 2,758.48 | \$ 2,896.41 |
| TOTAL: Advertising | \$ 86,450.00 | \$ 88,611.25 | 2.5% | \$ 93,041.81 | \$ 97,693.90 | \$ 102,578.60 |
| TOTAL: Sponsorships | \$ 25,000.00 | \$ 25,625.00 | 2.5% | \$ 26,906.25 | \$ 28,251.56 | \$ 29,664.14 |
| TOTAL: Contractors | \$ 41,000.00 | \$ 42,025.00 | 2.5% | \$ 44,126.25 | \$ 46,332.56 | \$ 48,649.19 |
| TOTAL: Collateral | \$ 50,000.00 | \$ 51,250.00 | 2.5% | \$ 53,812.50 | \$ 56,503.13 | \$ 59,328.28 |
| TOTAL: Promotions and Giveaways | \$ 12,000.00 | \$ 12,300.00 | 2.5% | \$ 12,915.00 | \$ 13,560.75 | \$ 14,238.79 |
| Marketing Subtotal | \$ 382,493.00 | \$ 470,471.51 | 23.0% | \$ 493,995.09 | \$ 518,694.84 | \$ 544,629.59 |
| | | \$ - | | | | |
| TOTAL REVENUE | \$ 1,878,564.48 | \$ 1,993,295.12 | 6.1% | \$ 2,092,959.88 | \$ 2,197,607.87 | \$ 2,307,488.26 |
| TOTAL EXPENSE | \$ 1,878,565.62 | \$ 1,993,295.12 | 6.1% | \$ 2,092,959.88 | \$ 2,197,607.87 | \$ 2,307,488.26 |

**2024 Capital Budget and Funding Request
Agencies and Boards**

| | 2024 Budget | Municipal Capital Reserve Fund | Other Reserve Fund | Other Reserve Fund Description | Development Charges | Grants | Other | Grants and Other Description |
|--|------------------|--------------------------------------|-----------------------|-----------------------------------|------------------------|----------|---------------|--|
| Library | | | | | | | | |
| LIB - Branch Revitalization & Renewal (Shared) | 100,000 | | 87,000 | | | | 13,000 | County of Frontenac |
| LIB - Materials for Sight Impaired | 8,000 | | | | | | 8,000 | Steele Reserve County of Frontenac |
| LIB - Shared IS&T | 50,000 | | 43,500 | | | | 6,500 | Frontenac |
| Library Total | 158,000 | - | 130,500 | | - | - | 27,500 | |
| Police | | | | | | | | |
| POL - Replacement Vehicles | 899,500 | | 899,500 | Police Equipment Reserve Fund | | | | |
| POL - IT Projects | 1,110,000 | | 1,110,000 | Police Equipment Reserve Fund | | | | |
| POL - Critical Incident Management Equipment | 97,500 | | 97,500 | Police Equipment Reserve Fund | | | | |
| POL - Protective Gear | 200,000 | | 200,000 | Police Equipment Reserve Fund | | | | |
| POL - Building | 100,000 | | 100,000 | Facilities Repair Reserve Fund | | | | |
| Police Total | 2,407,000 | - | 2,407,000 | | - | - | - | |
| Kingston Access Services | | | | | | | | |
| KAS - Replacement of KAS Vehicles | 473,204 | | 473,204 | KAS Equipment Reserve Fund | | | | |
| KAS - New KAS Vehicles | 157,735 | | 98,706 | KAS Equipment Reserve Fund | 59,029 | | | |
| KAS - Replacement of Server | 24,000 | | 24,000 | KAS Equipment Reserve Fund | | | | |
| Kingston Access Services Total | 654,939 | - | 595,910 | | 59,029 | - | - | |
| Agencies and Boards Total | 3,219,939 | - | 3,133,410 | | 59,029 | - | 27,500 | |