

BY-LAW NO. 2012-20

A BY-LAW TO ADOPT THE 2012 OPERATING BUDGET

PASSED: December 20, 2011

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

1. The municipally managed General Municipal Operating Budget in the amount of \$300,994,590, attached hereto and marked as Schedule A and forming part of this by-law, is hereby adopted as the General Municipal Operating Budget for the Corporation of the City of Kingston for the year 2012.
2. The 2012 budget submissions received from the respective boards and agencies prior to November 21, 2011 are in accordance with the Municipal Act, Section 290(6); however, an approved operating budget appropriation may be transferred to capital purposes under its jurisdiction by resolution of that board or agency, except that the City's share of any deficit may not be changed without approval of the Council of the Corporation of the City of Kingston.
3. Transfers of municipal budget appropriations other than those mentioned in Section 2 hereof may be made by resolution of the Council of the Corporation of the City of Kingston.
4. The City Treasurer is authorized to report approved budget estimates for 2012, attached hereto and marked as Schedule B, in accordance with the Public Sector Accounting Board reporting requirements.
5. This by-law shall come into force and take effect on its passing.

GIVEN ALL THREE READINGS AND PASSED: December 20, 2011

CITY CLERK

MAYOR

**City of Kingston
2012 Municipal Operating Budget Summary**

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)	Variance (%)
Planning & Development Services	1,278,291	1,417,862	139,571	
Building & Licensing	172,309	289,032	116,723	
Cultural Services	2,594,502	3,144,726	550,224	
Environment & Sustainable Initiatives	861,571	919,529	57,958	
Commissioner's Office	742,489	647,792	(94,697)	
Sustainability & Growth	5,649,162	6,418,941	769,779	13.63%
Community & Family Services	9,854,745	9,064,896	(789,849)	
Housing	9,766,584	10,332,069	565,485	
Recreation & Leisure Services	5,385,688	5,758,922	373,234	
Long Term Care	5,571,493	5,320,620	(250,873)	
Commissioner's Office	275,060	224,866	(50,194)	
Community Services	30,853,570	30,701,373	(152,197)	(0.49%)
Public Works	16,586,540	17,796,270	1,209,730	
Engineering	4,213,264	4,350,226	136,962	
Solid Waste	6,563,337	6,692,618	129,281	
Public Works Services	27,363,141	28,839,114	1,475,973	5.39%
Transportation Services	8,306,188	9,097,610	791,422	
Real Estate & Construction Services	2,078,647	2,389,243	310,596	
Fire & Rescue	20,583,749	21,377,593	793,844	
Commissioner's Office	280,659	286,073	5,414	
Services	31,249,243	33,150,519	1,901,276	6.08%
Mayor, Council & CAO	1,255,067	1,398,600	143,533	
Office of the City Solicitor	299,583	225,454	(74,129)	
City Clerk	1,575,105	1,618,385	43,280	
Corporate Affairs	1,316,267	1,398,643	82,376	
Financial Services	1,707,480	1,789,080	81,600	
Human Resources & Organization Development	2,687,630	2,791,274	103,644	
Information Systems & Technology	2,977,007	2,962,218	(14,789)	
Corporate Administration	11,818,139	12,183,654	365,515	3.09%

**City of Kingston
2012 Municipal Operating Budget Summary**

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)	Variance (%)
Operating budget before fiscal/capital levy and agencies & boards	106,933,255	111,293,601	4,360,346	4.08%
Add:				
Fiscal Services & Capital Levy	20,806,154	23,199,737	2,393,583	
Tax Adjustments & Allowances	2,132,982	2,042,898	(90,084)	
Municipal Services	129,872,391	136,536,236	6,663,845	5.13%
Agency and Board Transfers	58,311,398	60,232,293	1,920,895	
Agencies & Boards	58,311,398	60,232,293	1,920,895	3.29%
Total tax requirement	188,183,789	196,768,529	8,584,740	
Payments in lieu	(14,278,822)	(14,152,890)	125,932	
Property Taxation to be raised	173,904,967	182,615,639	8,710,672	5.01%
Taxation - rate increase	(173,904,967)	(179,991,639)	(6,086,672)	(3.50%)
Taxation - growth		(2,624,000)	(2,624,000)	(1.51%)
Net	-	-	-	

**City of Kingston
2012 Municipal Operating Budget Summary**

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)	Variance (%)
Revenues				
Taxation Revenue	(173,904,967)	(182,615,639)	(8,710,672)	5.0%
PIL Revenue	(14,278,822)	(14,152,890)	125,932	(0.9%)
Fees, Charges & Other Revenue	(44,454,454)	(46,094,233)	(1,639,779)	3.7%
Provincial Subsidies	(46,369,610)	(47,358,247)	(988,637)	2.1%
Federal Subsidies	(4,049,354)	(3,813,435)	235,919	(5.8%)
Recoveries - Other Municipalities	(3,837,998)	(3,559,868)	278,130	(7.2%)
Transfer From Reserves & Reserve Funds	(2,244,178)	(3,400,278)	(1,156,100)	51.5%
Total Revenues	(289,139,383)	(300,994,590)	(11,855,207)	4.1%
Expenditures				
Salaries, Wages & Benefits	98,043,456	102,701,235	4,657,779	4.8%
Supplies, Materials, Rents & Other	26,791,409	27,651,555	860,146	3.2%
Contracted Services	19,292,161	20,142,290	850,129	4.4%
Grants & Transfers to Others	51,411,889	51,931,298	519,409	1.0%
Agencies & Boards	54,892,981	56,410,747	1,517,766	2.8%
Equipment Charges & Internal Allocations	(1,746,710)	(1,771,880)	(25,170)	1.4%
Tax Adjustments & Allowances	2,994,500	3,076,624	82,124	2.7%
Debenture Principal & Interest	550,862	849,984	299,122	54.3%
Transfers to Reserves & Reserve Funds	32,759,860	35,653,761	2,893,901	8.8%
Transfers to Reserve Funds - Boards	4,148,976	4,348,976	200,000	4.8%
Total Expenditures	289,139,383	300,994,590	11,855,207	4.1%
Net	-	-	-	

City of Kingston
2012 Municipal Gross Expenditure/Revenue Budget Summary

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Sustainability & Growth			
Expenditure	13,047,934	13,734,663	686,729
Revenue	(7,398,772)	(7,315,722)	83,050
Net	5,649,162	6,418,941	769,779
Community Services			
Expenditure	91,259,746	92,895,511	1,635,765
Revenue	(60,406,176)	(62,194,138)	(1,787,962)
Net	30,853,570	30,701,373	(152,197)
Public Works Services			
Expenditure	31,745,028	33,508,372	1,763,344
Revenue	(4,381,886)	(4,669,258)	(287,372)
Net	27,363,142	28,839,114	1,475,972
Transportation, Properties & Emergency Services			
Expenditure	49,779,829	53,190,730	3,410,901
Revenue	(18,530,586)	(20,040,211)	(1,509,625)
Net	31,249,243	33,150,519	1,901,276
Mayor, Council & Corporate Administration			
Expenditure	17,409,286	18,259,053	849,767
Revenue	(5,591,147)	(6,075,399)	(484,252)
Net	11,818,139	12,183,654	365,515
Fiscal Services and Taxation			
Expenditure	26,639,909	28,646,537	2,006,628
Revenue	(191,884,562)	(200,172,430)	(8,287,868)
Net	(165,244,653)	(171,525,893)	(6,281,240)
Agencies & Boards			
Expenditure	59,257,652	60,759,723	1,502,071
Revenue	(946,254)	(527,430)	418,824
Net	58,311,398	60,232,293	1,920,895
TOTAL			
Expenditure	289,139,383	300,994,590	11,855,205
Revenue	(289,139,383)	(300,994,590)	(11,855,205)
Net	-	-	-

Sustainability & Growth
2012 Municipal Operating Budget
Summary By Department & Program

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Planning & Development Services			
Administration	1,278,291	1,417,862	139,571
Net Taxation	1,278,291	1,417,862	139,571
Building & Licensing			
Administration	(391,482)	(314,552)	76,930
Animal Control	170,366	171,720	1,354
Plumbers & Electricians	24,799	21,324	(3,475)
School Crossing Guards	315,480	325,044	9,564
General By Law	284,143	293,120	8,977
Building Enforcement			
Building Inspection	(556,410)	(552,097)	4,313
Property Standards	325,413	344,473	19,060
Net Taxation	172,309	289,032	116,723
Cultural Services			
Cultural Services Administration			
Administration & Cultural Grants	1,256,182	1,408,815	152,633
Civic Collection	166,335	183,211	16,876
Education & Community Engagemen	156,777	283,924	127,147
Development	(127,500)	(119,410)	8,090
House Productions	94,825	127,695	32,870
Marketing	454,887	543,706	88,819
MacLachlan Museum			
Administration	81,727	89,255	7,528
Concessions	(950)	(950)	-
Facility	58,300	63,073	4,773
Museum Exhibitions	18,100	23,900	5,800
Public Programs	-	(1,000)	(1,000)
Pump House Steam Museum			
Administration	87,043	101,964	14,921
Facility	84,950	85,984	1,034
Museum Exhibitions	15,000	15,000	-
Public Programs	-	(1,000)	(1,000)
Grand Theatre			
Administration	(69,189)	(716)	68,473
Facility	182,653	193,763	11,110
Box Office	-	(6,032)	(6,032)
Technical	135,362	153,544	18,182
Net Taxation	2,594,502	3,144,726	550,224

Sustainability & Growth
2012 Municipal Operating Budget
Summary By Department & Program

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Environment & Sustainable Initiatives			
Administration	431,489	466,350	34,861
Sustainable Kingston	134,442	163,686	29,244
Kingston West Landfill	44,640	41,293	(3,347)
Belle Park Landfill	190,000	190,000	-
Environmental Management	51,000	48,000	(3,000)
Property Env. Assessment	10,000	10,200	200
Net Taxation	861,571	919,529	57,958
Commissioner			
Administration	742,489	647,792	(94,697)
Net Taxation	742,489	647,792	(94,697)
TOTAL - Sustainability & Growth	5,649,162	6,418,941	769,779

**Community Services
2012 Municipal Operating Budget
Summary By Department & Program**

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Community & Family Services			
Administration and Employment Assistance	2,980,665	3,536,995	556,330
Community Services Investment	145,500	132,300	(13,200)
OW Allowances And Benefits	4,359,384	3,994,830	(364,554)
OW Childcare	193,346	191,968	(1,378)
Directly Op Childcare-Oakwood	-	52,770	52,770
Childcare Fee Subsidies	646,968	640,817	(6,151)
Delivery Agent Wage Subsidy	365,732	361,740	(3,992)
Special Needs	117,350	118,276	926
Homemaking Services	32,800	32,800	-
Neighborhood Sharing	3,000	2,400	(600)
OMPF (Discontinued Provincial funding)	1,010,000	-	(1,010,000)
Net Taxation	9,854,745	9,064,896	(789,849)
Housing			
Administration	743,205	804,969	61,764
Community Services Investment	425,000	430,000	5,000
Rent Supplement	2,089,028	2,319,581	230,553
Local Housing Corporation	3,442,247	3,623,101	180,854
Non Profit Housing Providers	3,067,104	3,094,418	27,314
SH Retrofit Program	-	60,000	60,000
Net Taxation	9,766,584	10,332,069	565,485
Recreation & Leisure			
Recreation & Leisure Administration	393,821	516,372	122,551
Customer Service	117,000	117,107	107
Registration - Programs	959,765	950,017	(9,748)
Adult Registration - Registered	8,980	8,080	(900)
Camp Program - Registered	(32,135)	(40,409)	(8,274)
Children Programs - Registered	295,860	278,827	(17,033)
Public Skating Program	136,930	140,390	3,460
Civic Events	72,500	72,600	100
Partnered Programs	86,196	101,467	15,271
Neighbourhood Parks	115,586	107,466	(8,120)
Parks Development	136,406	137,600	1,194
Artillery Park Aquatic/Fitness Centre	493,135	498,012	4,877
Belle Park Fairway	87,696	120,035	32,339
Outdoor Aquatic Centre	98,784	135,557	36,773
Track & Field	-	16,702	16,702
POH - Community Centre	257,280	218,719	(38,561)

Community Services
2012 Municipal Operating Budget
Summary By Department & Program

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Arenas:			
Adminstration - Arenas	679,824	622,217	(57,607)
Invista Centre	656,383	908,352	251,969
Cataraqui-Kinsmen	329,296	408,554	79,258
Memorial Centre	304,521	328,727	24,206
Centre 70	50,518	82,106	31,588
IHHF 277 York St	13,500	13,125	(375)
Market Square Rink	150,360	131,146	(19,214)
Arenas Subtotal	2,184,402	2,494,227	309,825
Marinas			
Boat Ramps	29,855	30,403	548
POH	(58,474)	(114,513)	(56,039)
Confederation Basin	2,101	(29,737)	(31,838)
Marinas Subtotal	(26,518)	(113,847)	(87,329)
Net Taxation	5,385,688	5,758,922	373,234
Long Term Care (Rideaucrest)			
Administration (includes program admin.)	1,889,227	2,012,665	123,438
Dietary Services	2,092,816	1,939,484	(153,332)
Medical & Nursing	8,721,377	8,643,855	(77,522)
Housekeeping	1,060,595	1,034,509	(26,086)
Laundry	321,858	348,960	27,102
Building Maintenance	1,014,590	1,053,135	38,545
Life Enrichment	671,608	692,924	21,316
Provincial Subsidy	(6,656,953)	(7,083,412)	(426,459)
Residents Share Of Expenses	(3,543,625)	(3,321,500)	222,125
Net Taxation	5,571,493	5,320,620	(250,873)
Commissioner			
Administration	275,060	224,866	(50,194)
Net Taxation	275,060	224,866	(50,194)
TOTAL - Community Services	30,853,570	30,701,373	(152,197)

Public Works Services
2012 Municipal Operating Budget
Summary By Department & Program

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Public Works			
Beautification	1,203,687	1,299,841	96,154
Collections	4,500	5,208	708
LOP Campground	50,054	17,949	(32,105)
Parks Space & Facilities Maintenance	2,441,751	2,636,203	194,452
Sports Fields & Facilities Maintenance	713,656	834,510	120,854
Cemeteries	3,000	3,060	60
Public Play Areas	256,756	260,408	3,652
Winter Control & Outdoor Skating Rinks	284,705	281,218	(3,487)
Centralized Support & Driver Training	485,982	679,896	193,914
Roads Maintenance	4,568,958	4,794,185	225,227
Roads Winter Control	5,926,682	6,270,834	344,152
Sidewalk Surface Maintenance	646,809	712,958	66,149
Net Taxation	16,586,540	17,796,270	1,209,730
Engineering			
Construction	352,775	377,611	24,836
Storm Water Management	145,002	156,200	11,198
Infrastructure	193,755	177,693	(16,062)
Traffic Management	1,174,365	1,215,276	40,911
Bridge Maintenance	60,000	61,200	1,200
Development	319,551	319,269	(282)
Traffic Lights	696,143	707,823	11,680
Street Lights	1,271,673	1,335,153	63,480
Net Taxation	4,213,264	4,350,226	136,962
Solid Waste			
Administration & WDO Grant	(473,081)	(500,800)	(27,719)
Compost Site-Central	286,092	296,845	10,753
Source Separated Organics	1,101,754	1,120,142	18,388
Kingston East Landfill	138,248	130,297	(7,951)
Transfer Stn (West and Central)	1,375,375	1,450,200	74,825
Residential- Process-Market	(25,764)	(249,091)	(223,327)
Recycling Collection-East-West	894,469	992,621	98,152
Garbage Collection	1,949,690	1,998,042	48,352
Leaf and Brush Collection	113,951	117,266	3,315
Recycling Collection-Central	1,046,119	1,132,022	85,903
Non-Driving Op'ns (Stand By)	39,182	40,355	1,173
HHW Disposal	109,810	157,392	47,582
Backyard Composting Central	7,492	7,327	(165)
Net Taxation	6,563,337	6,692,618	129,281
TOTAL - Public Works Services	27,363,141	28,839,114	1,475,973

**Transportation, Properties & Emergency Services
2012 Municipal Operating Budget
Summary By Department & Program**

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Transportation Services			
Transit			
Transit Revenues	(5,096,245)	(5,887,792)	(791,547)
Administration	1,470,729	1,489,682	18,953
Transit Operations	11,496,808	13,103,473	1,606,665
Bus Stops & Shelters	188,420	192,188	3,768
Total Transit	8,059,712	8,897,551	837,839
Parking			
Administration	1,835,108	1,884,302	49,194
Parking Enforcement Costs	1,357,273	1,395,908	38,635
Parking Lot Maintenance	239,322	250,906	11,584
Event Parking	(6,873)	4,008	10,881
On Street Parking	(3,169,317)	(3,108,193)	61,124
Off Street Parking:			
Parking Structures	(432,185)	(406,339)	25,846
Surface Lots	(967,566)	(953,636)	13,930
Parking Reserve Fund	1,144,238	933,044	(211,194)
Total Parking	-	-	-
Airport			
Aeronautical Fees	(584,972)	(654,628)	(69,656)
Lease Revenues	(119,611)	(124,444)	(4,833)
Administration	318,307	355,614	37,307
Air Terminal Building	65,701	34,814	(30,887)
Runways/Grounds/Maintenance	490,421	511,842	21,421
Instrument Landing System	76,630	76,861	231
Total Airport	246,476	200,059	(46,417)
Fleet			
Fleet Central Garage	5,180,968	5,533,327	352,359
Fleet Transit Garage	4,870,487	5,313,165	442,678
Fleet Utilities Garage	1,446,603	1,509,119	62,516
Fleet Utilities Electric Garage	220,165	262,755	42,590
Recovery/Transfer of Costs	(11,718,223)	(12,618,366)	(900,143)
Total Fleet	-	-	-
Net Taxation	8,306,188	9,097,610	791,422

**Transportation, Properties & Emergency Services
2012 Municipal Operating Budget
Summary By Department & Program**

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Real Estate & Construction			
Administration	786,768	835,348	48,580
Facilities Maintenance	510,386	674,144	163,758
Properties - City Services	789,421	944,084	154,663
Properties-Leased	(31,569)	(90,338)	(58,769)
K-ROCK Centre	23,641	26,005	2,364
Net Taxation	<u>2,078,647</u>	<u>2,389,243</u>	<u>310,596</u>
Fire & Rescue			
Administration	931,076	951,964	20,888
Communications	1,057,033	1,100,819	43,786
Fire Prevention	1,068,293	1,129,263	60,970
Fire Training	530,102	547,298	17,196
Fire Fighting	15,459,094	16,005,988	546,894
Buildings/Grounds/Infrastructure	420,000	471,950	51,950
Vehicles & Equipment	885,229	928,507	43,278
Corporate Emergency Mgmt	232,922	241,804	8,882
Net Taxation	<u>20,583,749</u>	<u>21,377,593</u>	<u>793,844</u>
Commissioner			
Administration	280,659	286,073	5,414
Net Taxation	<u>280,659</u>	<u>286,073</u>	<u>5,414</u>
TOTAL - Transportation, Properties & Emergency Services	<u><u>31,249,243</u></u>	<u><u>33,150,519</u></u>	<u><u>1,901,276</u></u>

**Corporate Administration
2012 Municipal Operating Budget
Summary By Department & Program**

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Mayor & CAO			
Mayor's Office	303,725	321,970	18,245
Councillors' Administration	520,542	531,550	11,008
CAO	430,800	440,080	9,280
Net Taxation	1,255,067	1,398,600	143,533
City Solicitor			
POA Services	(788,113)	(953,316)	(165,203)
Legal Services	529,491	563,011	33,520
Insurance Management	558,205	615,759	57,554
Net Taxation	299,583	225,454	(74,129)
Clerk's Office			
Administration	639,930	634,508	(5,422)
Elections	100,000	100,000	-
Committee Support	578,871	574,317	(4,554)
Records Mgmt & Vital Stats	256,304	309,560	53,256
Net Taxation	1,575,105	1,618,385	43,280
Corporate Affairs			
Communications, Marketing & Public Relat	1,074,295	1,134,182	59,887
Municipal Call Centre	241,972	264,461	22,489
Net Taxation	1,316,267	1,398,643	82,376

**Corporate Administration
2012 Municipal Operating Budget
Summary By Department & Program**

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Financial Services			
Financial Planning	650,160	689,225	39,065
General Accounting	430,301	421,963	(8,338)
Purchasing	223,307	230,864	7,557
Cashiering	81,295	79,556	(1,739)
Taxation	322,417	367,472	45,055
Net Taxation	1,707,480	1,789,080	81,600
Human Resources & Organizational Development			
Administration	302,194	325,585	23,391
Recruitment & Selection	506,569	529,022	22,453
OD & Training	284,039	336,759	52,720
Payroll Services	426,538	398,010	(28,528)
Labour Relations	454,526	460,464	5,938
Health & Safety	367,186	412,832	45,646
Compensation & HRMS	346,578	328,602	(17,976)
Net Taxation	2,687,630	2,791,274	103,644
Information Systems & Technology			
Administration	292,239	223,806	(68,433)
Systems Administration	581,279	604,427	23,148
Systems Development	197,763	127,638	(70,125)
IT Corporate and Recoveries	765,788	739,165	(26,623)
Dist. Computing and Service Desk	861,540	957,364	95,824
Enterprise GIS	278,398	309,818	31,420
Net Taxation	2,977,007	2,962,218	(14,789)
TOTAL - Corporate Administration	11,818,139	12,183,654	365,515

Fiscal Services & Taxation
2012 Municipal Operating Budget
Summary By Department & Program

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Fiscal Services			
Investment Income	(1,200,000)	(1,000,000)	200,000
Property Assessment	1,520,057	1,573,259	53,202
Transfer to Capital Reserve Fund	19,289,770	20,971,608	1,681,838
Other	1,196,327	1,654,870	458,543
Net Taxation	20,806,154	23,199,737	2,393,583
Tax Adjustments and Allowances			
Tax Write-offs	804,500	832,658	28,158
Tax Assistance Programs	995,000	1,027,375	32,375
Exemptions - DC/Impost Allocation	650,000	650,000	0
Brownfield, CIP Allocations	1,262,500	1,266,365	3,865
Penalties & Interest on Taxes	(1,579,018)	(1,733,500)	(154,482)
Net Taxation	2,132,982	2,042,898	(90,084)

Agencies & Boards
2012 Municipal Operating Budget
Summary By Department & Program

Schedule A

	2011 Approved Budget	2012 Recommended Budget	Variance (\$)
Agencies & Boards			
CRCA	1,107,723	1,163,109	55,386
KFL&A Public Health	3,413,252	3,515,650	102,398
KEDCO	2,514,002	2,564,282	50,280
Kingston Access Services	2,011,296	2,055,020	43,724
Library Board	5,944,151	6,179,115	234,964
Land Ambulance	5,606,500	5,988,873	382,373
Police Board	33,796,174	34,786,419	990,245
Fairmount Home	2,283,300	2,344,825	61,525
Hospital Foundation	1,600,000	1,600,000	-
Downtown Business Improvement Area	35,000	35,000	-
Net Taxation	58,311,398	60,232,293	1,920,895

Budget Estimates for 2012 Public Sector Accounting Board Reporting Requirements

	2012 Budget
Operating fund expenses:	
Amortization of tangible capital assets	\$ 40,000,000
Post-employment benefit expenses	2,400,000
Solid waste landfill closure and post-closure expenses	200,000
Reserve fund revenues and expenses:	
Lot levy revenues	(6,400,000)
Investment income	(5,500,000)
Long-term debt interest	12,000,000