

By-Law Number 2014-76

A By-Law to Amend By-Law No. 2014-22, "A By-Law to Adopt the 2014 Operating Budget"

Passed: May 6, 2014

Whereas the Operating Budget By-Law (By-Law 2014-22) has previously been approved by Council;

Therefore be it resolved that the Council of the Corporation of the City of Kingston hereby enacts as follows:

1. By-Law 2014-22, being "A By-Law To Adopt the 2014 Operating Budget", is hereby amended as follows:
 - 1.1. Item 1 is deleted in its entirety and replaced with the following:

"THAT the municipally managed General Municipal Operating Budget in the amount of \$318,270,943, 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 2014."
 - 1.2. Schedule A of By-Law 2014-22 is hereby deleted in its entirety and replaced with Schedule A attached hereto.
2. This By-Law shall come into force and take effect on the date of its passing.

Given all Three Readings and Passed: May 6, 2014

(Signed)

City of Kingston
2014 Municipal Gross Expenditure/Revenue Summary - As Recommended

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)	Variance (%)
Revenues				
Taxation Revenue	(189,078,778)	(196,202,878)	(7,124,100)	3.8%
PIL Revenue	(14,645,632)	(14,525,158)	120,474	(0.8%)
Fees, Charges & Other Revenue	(46,966,912)	(49,152,479)	(2,185,567)	4.7%
Provincial Subsidies	(47,724,377)	(48,291,423)	(567,046)	1.2%
Federal Subsidies	(3,741,139)	(3,756,277)	(15,138)	0.4%
Recoveries - Other Municipalities	(3,637,515)	(3,986,041)	(348,526)	9.6%
Transfer From Reserves & Reserve Funds	(3,539,929)	(2,356,687)	1,183,242	(33.4%)
Total Revenues	(309,334,282)	(318,270,943)	(8,936,661)	2.9%
Expenditures				
Salaries, Wages & Benefits	105,603,276	108,024,294	2,421,018	2.3%
Supplies, Materials, Rents & Other	28,697,155	29,149,568	452,413	1.6%
Contracted Services	20,079,052	20,708,884	629,832	3.1%
Grants & Transfers to Others	51,882,649	51,767,518	(115,131)	(0.2%)
Agencies & Boards	58,153,077	59,647,940	1,494,863	2.6%
Equipment Charges & Internal Allocations	(1,837,524)	(1,988,914)	(151,390)	8.2%
Tax Adjustments & Allowances	3,039,855	3,612,069	572,214	18.8%
Debenture Principal & Interest	850,053	803,684	(46,369)	(5.5%)
Transfers to Reserves & Reserve Funds	38,471,419	42,095,060	3,623,641	9.4%
Transfers to Reserve Funds - Boards	4,395,270	4,450,840	55,570	1.3%
Total Expenditures	309,334,282	318,270,943	8,936,661	2.9%
Net	-	-	-	

City of Kingston
2014 Municipal Operating Budget Summary - As Recommended

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)	Variance (%)
Planning & Development Services	1,469,653	1,471,693	2,040	
Building & Licensing	674,758	728,056	53,298	
Community & Family Services	8,412,977	7,156,344	(1,256,633)	
Housing	10,375,662	10,470,796	95,134	
Recreation & Leisure Services	6,002,379	6,321,711	319,332	
Long Term Care	5,055,546	5,232,259	176,713	
Commissioner's Office	275,329	283,011	7,682	
Community Services	32,266,304	31,663,870	(602,434)	(1.87%)
Public Works	18,231,479	18,702,088	470,609	
Engineering	4,069,130	4,060,321	(8,809)	
Solid Waste	7,066,680	7,226,027	159,347	
Public Works Services	29,367,289	29,988,436	621,147	2.12%
Transportation Services	10,418,967	11,490,338	1,071,371	
Facilities Mgmt & Construction Services	2,179,950	2,348,510	168,560	
Fire & Rescue	21,998,593	22,408,582	409,989	
Commissioner's Office	290,230	288,619	(1,611)	
Transportation, Facilities & Emergency Services	34,887,740	36,536,049	1,648,309	4.72%
Environment & Sustainable Initiatives	923,363	933,138	9,775	
Cultural Services	3,608,213	3,833,721	225,508	
Real Estate and Land Development	125,970	129,840	3,870	
Human Resources & Organization Development	2,845,344	2,892,994	47,650	
Commissioner's Office	600,100	569,490	(30,610)	
Corporate and Strategic Initiatives	8,102,990	8,359,183	256,193	3.16%
Mayor, Council & CAO	1,399,850	1,403,781	3,931	
Office of the City Solicitor	1,233,674	1,268,276	34,602	
City Clerk	1,621,801	1,705,394	83,593	
Corporate Affairs	1,429,626	1,484,047	54,421	
Financial Services	1,807,895	1,845,974	38,079	
Information Systems & Technology	2,991,605	3,036,234	44,629	
Corporate Administration	10,484,451	10,743,706	259,255	2.47%
Operating budget before fiscal/capital levy and agencies & boards	115,108,774	117,291,244	2,182,470	1.90%
Add:				
Fiscal Services & Capital Levy	24,616,813	27,255,793	2,638,980	
Tax Adjustments & Allowances	1,786,093	2,426,229	640,136	
Municipal Services	141,511,680	146,973,266	5,461,586	3.86%
Agency and Board Transfers	62,212,731	63,754,773	1,542,042	
Agencies & Boards	62,212,731	63,754,773	1,542,042	2.48%
Total tax requirement	203,724,410	210,728,037	7,003,627	
Payments in lieu	(14,645,632)	(14,525,158)	120,474	
Property Taxation to be raised	189,078,778	196,202,879	7,124,101	3.77%
Taxation - rate increase	(189,078,778)	(193,105,481)	(4,026,703)	(2.13%)
Taxation - growth		(3,097,398)	(3,097,398)	(1.64%)
Net	0	0	0	

City of Kingston
2014 Municipal Gross Expenditure/Revenue Budget Summary
By Group - As Recommended

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Community Services			
Expenditure	100,556,940	101,065,163	508,223
Revenue	(68,290,636)	(69,401,293)	(1,110,657)
Net	32,266,304	31,663,870	(602,434)
Public Works Services			
Expenditure	33,663,171	34,155,564	492,393
Revenue	(4,295,882)	(4,167,128)	128,754
Net	29,367,289	29,988,436	621,147
Transportation, Facilities & Emergency Services			
Expenditure	55,758,449	58,300,868	2,542,419
Revenue	(20,870,709)	(21,764,819)	(894,110)
Net	34,887,740	36,536,049	1,648,309
Corporate and Strategic Initiatives			
Expenditure	10,869,332	11,097,177	227,845
Revenue	(2,766,342)	(2,737,994)	28,348
Net	8,102,990	8,359,183	256,193
Mayor, Council & Corporate Administration			
Expenditure	16,275,473	16,707,491	432,018
Revenue	(5,791,022)	(5,963,784)	(172,762)
Net	10,484,451	10,743,707	259,256
Agencies & Boards			
Expenditure	62,548,347	64,098,780	1,550,433
Revenue	(335,616)	(344,007)	(8,391)
Net	62,212,731	63,754,773	1,542,042
Fiscal Services and Taxation			
Expenditure	29,662,570	32,845,900	3,183,330
Revenue	(206,984,075)	(213,891,918)	(6,907,843)
Net	(177,321,505)	(181,046,018)	(3,724,513)
TOTAL			
Expenditure	309,334,282	318,270,943	8,936,661
Revenue	(309,334,282)	(318,270,943)	(8,936,661)
Net	0	0	0

Community Services
2014 Municipal Operating Budget
Summary By Department and Program

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Planning and Development			
Planning & Development Services	1,469,653	1,471,693	2,040
Net Taxation	1,469,653	1,471,693	2,040
Building and Licensing			
Licensing & Permits			
Administration	(341,036)	(311,000)	30,036
Animal Control	528,001	647,752	119,751
Plumbers & Electricians	25,191	(9,855)	(35,046)
School Crossing Guards	325,343	342,665	17,322
General By Law	311,370	217,851	(93,519)
Building Enforcement			
Building Inspection	(517,463)	(542,423)	(24,960)
Property Standards	343,352	383,066	39,714
Net Taxation	674,758	728,056	53,298
Community & Family Services			
Administration and Employment Assistance	3,352,102	3,271,171	(80,931)
Community Services Investment	126,300	165,300	39,000
Social Assistance	3,615,919	2,393,019	(1,222,900)
OW Childcare	131,584	68,773	(62,811)
Directly Op Childcare-Oakwood	(22,548)	-	22,548
Childcare Fee Subsidies	637,989	688,101	50,112
Delivery Agent Wage Sub	419,077	417,304	(1,773)
Special Needs	117,354	114,976	(2,378)
Homemaking Services	32,800	35,300	2,500
Neighborhood Sharing	2,400	2,400	-
Net Taxation	8,412,977	7,156,344	(1,256,633)
Housing			
Administration	877,283	854,627	(22,656)
Community Services Investment	267,000	441,125	174,125
Rent Supplement	2,400,256	2,449,428	49,172
Local Housing Corporation	3,682,127	3,644,187	(37,940)
Non Profit Housing Providers	2,987,297	3,021,429	34,132
Homeownership	60,000	60,000	-
Provincial Programs	101,699	-	(101,699)
Net Taxation	10,375,662	10,470,796	95,134

Community Services
2014 Municipal Operating Budget
Summary By Department and Program

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Recreation & Leisure Services			
Recreation & Leisure Administration	554,728	514,630	(40,098)
Customer Service	117,000	117,000	-
Registration - Programs	1,004,409	1,022,491	18,082
Adult Registration - Registered	39,294	39,739	445
Camp Program - Registered	(21,875)	(23,731)	(1,856)
Children Programs - Registered	275,048	277,152	2,104
Public Skating Program	144,012	149,612	5,600
Civic Events	72,100	84,200	12,100
Partnered Programs	79,825	81,642	1,817
Neighbourhood Parks	99,383	99,546	163
Parks Development	143,756	154,330	10,574
Artillery Park Aquatic/Fitness Centre	412,657	536,138	123,481
Belle Park Fairway	192,978	195,250	2,272
Outdoor Aquatic Centre	200,370	209,740	9,370
Track & Field	48,712	62,553	13,841
POH - Community Centre	207,900	243,927	36,027
Arenas	2,486,707	2,591,698	104,991
Marinas	(54,625)	(34,206)	20,419
Net Taxation	6,002,379	6,321,711	319,332
Long Term Care (Rideaucrest)			
Administration (includes program admin.)	2,002,008	2,012,949	10,941
Dietary Services	1,982,296	1,988,359	6,063
Medical & Nursing	8,596,816	8,909,793	312,977
Housekeeping	1,083,210	1,070,232	(12,978)
Laundry	363,965	347,160	(16,805)
Building Maintenance	1,003,970	966,885	(37,085)
Life Enrichment	657,703	584,983	(72,720)
Provincial Subsidy	(7,212,920)	(7,132,203)	80,717
Residents Share Of Expenses	(3,421,500)	(3,515,899)	(94,399)
Net Taxation	5,055,548	5,232,259	176,711
Commissioner			
Administration	218,344	166,804	(51,540)
Accessibility	56,984	116,207	59,223
Net Taxation	275,328	283,011	7,683
Total Community Services	32,266,305	31,663,870	(602,435)

Public Works Services
2014 Municipal Operating Budget
Summary By Department and Program

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Public Works			
Beautification	1,274,697	1,415,750	141,053
Collections	5,071	3,401	(1,670)
Lake Ontario Park	17,685	59,784	42,099
Parks Space & Facilities Maintenance	2,579,751	2,640,710	60,959
Sports Fields & Facilities Maintenance	896,202	915,234	19,032
Cemeteries	2,500	2,500	-
Public Play Areas	251,824	230,496	(21,328)
Winter Control & Outdoor Skating Rinks	390,105	399,204	9,099
Centralized Support & Driver Training	552,292	553,833	1,541
Roads Maintenance	5,472,410	5,644,174	171,764
Roads Winter Control	5,976,202	6,031,390	55,188
Sidewalk Surface Maintenance	812,740	805,612	(7,128)
Net Taxation	18,231,479	18,702,088	470,609
Engineering			
Construction	385,868	396,052	10,184
Storm Water Management	163,488	166,716	3,228
Infrastructure	202,521	206,728	4,207
Traffic Management	1,239,545	1,260,334	20,789
Bridge Maintenance	62,424	63,672	1,248
Development	323,274	339,539	16,265
Traffic Lights	549,697	547,175	(2,522)
Street Lights	1,142,313	1,080,105	(62,208)
Net Taxation	4,069,130	4,060,321	(8,809)
Solid Waste			
Administration & WDO Grant	(512,220)	(565,464)	(53,244)
Compost Site - Central	284,821	265,785	(19,036)
Source Separated Organics	1,126,940	1,227,296	100,356
Kingston East Landfill	76,281	-	(76,281)
Transfer Stn (West and Central)	1,482,283	1,251,989	(230,294)
Residential- Process-Market	68,265	316,187	247,922
Recycling Collection-East-West	1,010,172	1,093,908	83,736
Garbage Collection	2,073,513	2,116,462	42,949
Leaf and Brush Collection	114,175	124,425	10,250
Recycling Collection-Central	1,160,494	1,184,069	23,575
Non-Driving Op'ns (Stand By)	41,065	41,174	109
HHW Disposal	134,450	164,421	29,971
Backyard Composting Central	6,441	5,775	(666)
Net Taxation	7,066,680	7,226,027	159,347
Total Public Works Services	29,367,289	29,988,436	621,147

Transportation, Facilities and Emergency Services
2014 Municipal Operating Budget
Summary By Department and Program

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Transportation Services			
Transit			
Transit Revenues	(6,064,464)	(6,310,344)	(245,880)
Administration	1,462,980	1,417,413	(45,567)
Transit Operations	14,651,399	16,140,169	1,488,770
Bus Stops & Shelters	175,900	177,818	1,918
Net Taxation	10,225,815	11,425,056	1,199,241
Parking			
Administration	1,877,023	2,094,215	217,192
Parking Enforcement Costs	1,475,709	1,554,223	78,514
Parking Lot Maintenance	252,481	228,660	(23,821)
Event Parking	60,451	12,993	(47,458)
On Street Parking	(3,266,632)	(3,289,404)	(22,772)
Off Street Parking:			-
Parking Structures	(477,651)	(671,947)	(194,296)
Surface Lots	(1,121,507)	(1,328,449)	(206,942)
Parking Reserve Fund	1,200,126	1,399,709	199,583
Net Taxation	-	-	-
Airport			
Aeronautical Fees	(681,154)	(803,415)	(122,261)
Lease Revenues	(131,044)	(118,067)	12,977
Administration	435,048	432,547	(2,501)
Air Terminal Building	19,895	(10,981)	(30,876)
Runways/Grounds/Maintenance	503,319	517,966	14,647
Instrument Landing System	47,088	47,232	144
Net Taxation	193,152	65,282	(127,870)
Fleet			
Fleet Central Garage	5,757,393	5,991,395	234,002
Fleet Transit Garage	5,774,145	6,166,399	392,254
Fleet Utilities Garage	1,588,165	1,713,605	125,440
Fleet Utilities Electric Garage	249,355	275,312	25,957
Recovery/Transfer of Costs	(13,369,058)	(14,146,711)	(777,653)
Net Taxation	-	-	-
Total Transportation Services	10,418,967	11,490,338	1,071,371

**Transportation, Facilities and Emergency Services
2014 Municipal Operating Budget
Summary By Department and Program**

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Facilities Management & Construction			
Administration	773,337	780,430	7,093
Facilities Maintenance	668,006	651,672	(16,334)
Properties - City Services	996,027	1,177,242	181,215
Properties-Leased	(138,521)	(142,901)	(4,380)
K-ROCK Centre	23,964	25,324	1,360
Solar Panel Revenue	(142,863)	(143,257)	(394)
Net Taxation	2,179,950	2,348,510	168,560
Fire & Rescue			
Administration	839,361	777,127	(62,234)
Communications	1,263,437	1,205,412	(58,025)
Fire Prevention	1,109,583	1,187,576	77,993
Fire Training	675,848	627,981	(47,867)
Fire Fighting	16,393,576	16,721,549	327,973
Buildings/Grounds/Infrastructure	502,863	641,740	138,877
Vehicles & Equipment	965,280	957,423	(7,857)
Corporate Emergency Mgmt	248,645	289,774	41,129
Net Taxation	21,998,593	22,408,582	409,989
Commissioner			
Administration	290,230	288,619	(1,611)
Net Taxation	290,230	288,619	(1,611)
Total Transportation, Facilities & Emergency Services			
	34,887,740	36,536,049	1,648,309

**Corporate and Strategic Initiatives
2014 Municipal Operating Budget
Summary By Department and Program**

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Environment & Sustainable Initiatives			
Administration	481,063	517,002	35,939
Sustainable Kingston	101,500	65,200	(36,300)
Kingston West Landfill	36,000	36,760	760
Kingston East Landfill	53,000	53,000	-
Belle Park Landfill	193,800	197,676	3,876
Environmental Management	28,000	38,500	10,500
Source Water Protection	30,000	25,000	(5,000)
Net Taxation	923,363	933,138	9,775
Cultural Services			
Cultural Services			
Administration & Cultural Grants	1,546,588	1,658,553	111,965
Civic Collection	219,360	221,017	1,657
Education & Community Engagement	396,388	423,383	26,995
Development	(121,351)	(156,750)	(35,399)
House Productions	197,486	150,000	(47,486)
Marketing	600,603	596,821	(3,782)
MacLachlan Museum			
Administration	113,437	125,801	12,364
Concessions	(19,110)	(18,363)	747
Facility	64,099	61,275	(2,824)
Museum Exhibitions	20,400	15,600	(4,800)
Public Programs	7,250	6,800	(450)
Pump House Steam Museum			
Administration	122,260	130,612	8,352
Facility	71,515	73,409	1,894
Museum Exhibitions	27,500	27,200	(300)
Public Programs	(1,000)	(1,000)	-
Grand Theatre			
Administration	63,949	127,803	63,854
Facility	159,470	260,244	100,774
Box Office	24,094	16,580	(7,514)
Technical	115,275	114,736	(539)
Net Taxation	3,608,213	3,833,721	225,508

**Corporate and Strategic Initiatives
2014 Municipal Operating Budget
Summary By Department and Program**

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Real Estate & Land Development			
Administration	125,970	129,840	3,870
Net Taxation	125,970	129,840	3,870
Human Resources & Organization Development			
Administration	339,689	368,359	28,670
Recruitment & Selection	559,934	540,171	(19,763)
OD & Training	472,598	534,035	61,437
Payroll Services	410,449	415,309	4,860
Labour Relations	478,006	377,144	(100,862)
Health & Safety	291,952	341,934	49,982
Compensation & HRMS	292,716	316,042	23,326
Net Taxation	2,845,344	2,892,994	47,650
Commissioner			
Administration	600,100	569,490	(30,610)
Net Taxation	600,100	569,490	(30,610)
Total Corporate and Strategic Initiatives	8,102,990	8,359,183	256,193

Corporate Administration
2014 Municipal Operating Budget
Summary by Department and Program

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Mayor & CAO			
Mayor's Office	383,986	387,607	3,621
Councillors' Administration	529,166	528,745	(421)
CAO	455,698	457,429	1,731
Intergovernmental Relations	31,000	30,000	(1,000)
Net Taxation	1,399,850	1,403,781	3,931
City Solicitor			
POA Services	-	-	-
Legal Services	599,935	620,873	20,938
Insurance Management	633,739	647,404	13,665
Net Taxation	1,233,674	1,268,277	34,603
Clerk's Office			
Administration	587,525	619,656	32,131
Elections	100,000	100,000	-
Committee Support	597,208	600,094	2,886
Records Mgmt & Vital Stats	337,068	385,644	48,576
Net Taxation	1,621,801	1,705,394	83,593
Corporate Affairs			
Communications, Marketing & Public Relations	1,113,621	1,191,057	77,436
Municipal Call Centre	316,005	292,990	(23,015)
Net Taxation	1,429,626	1,484,047	54,421
Financial Services			
Administration	371,274	379,292	8,018
Financial Planning	361,369	356,137	(5,232)
General Accounting	399,594	426,331	26,737
Purchasing	235,734	241,564	5,830
Cashiering	156,754	166,892	10,138
Taxation	283,170	275,758	(7,412)
Net Taxation	1,807,895	1,845,974	38,079
Information Systems & Technology			
Administration	255,492	251,527	(3,965)
Systems Administration	454,912	444,031	(10,881)
Systems Development	97,040	135,172	38,132
IT Corporate and Recoveries	754,415	793,560	39,145
Dist. Computing and Service Desk	1,071,086	1,041,181	(29,905)
Enterprise GIS	358,660	370,763	12,103
Net Taxation	2,991,605	3,036,234	44,629
Total Corporate Administration	10,484,451	10,743,707	259,256

Fiscal Services and Taxation
2014 Municipal Operating Budget
Summary by Department and Program

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Fiscal Services			
Investment Income	(1,000,000)	(1,100,000)	(100,000)
POA Revenue	(828,219)	(812,922)	15,297
Property Assessment	1,628,323	1,685,314	56,991
Transfer To Capital Reserve Fund	22,901,294	25,386,874	2,485,580
Other	1,915,415	2,096,527	181,112
Net Taxation	24,616,813	27,255,793	2,638,980
Tax Adjustments & Allowances			
Taxation	(189,092,146)	(196,216,762)	(7,124,616)
PIL	(14,645,632)	(14,525,158)	120,474
Tax Write-offs	853,474	1,074,813	221,339
Tax Assistance Programs	939,362	1,009,690	70,328
Exemptions - DC/Impost Allocation	500,000	500,000	-
Brownfield, CIP Allocations	1,298,024	1,640,210	342,186
Penalties & Interest on Taxes	(1,791,400)	(1,784,604)	6,796
Net Taxation	(201,938,318)	(208,301,811)	(6,363,493)
Total Fiscal Services & Taxation	(177,321,505)	(181,046,018)	(3,724,513)

Agencies and Boards
2014 Municipal Operating Budget
Summary by Department and Program

Schedule A

	2013 Approved Budget	2014 Recommended Budget	Variance (\$)
Agencies & Boards			
CRCA	1,224,153	1,293,451	69,298
KFL&A Public Health	3,575,713	3,641,864	66,151
KEDCO	2,589,925	2,654,673	64,748
Kingston Access Services	2,098,461	2,220,361	121,900
Library Board	6,299,501	6,455,506	156,005
Land Ambulance	6,023,301	6,173,884	150,583
Police Board	35,961,898	36,822,948	861,050
Fairmount Home	2,804,779	2,857,086	52,307
Hospital Foundation	1,600,000	1,600,000	-
Downtown Business Improve Area	35,000	35,000	-
Net Taxation	62,212,731	63,754,773	1,542,042