

By-Law Number. 2015-31

A By-Law to Approve the 2015 Operating Budget

Passed: February 3, 2015

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

1. That the municipally managed General Municipal Operating Budget in the amount of \$338,003,055, 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 2015.
2. That the 2015 budget submissions received from the respective boards and agencies prior to January 20, 2015 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. That 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. That the City Treasurer is authorized to report approved budget estimates for 2015, 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 the date of its passing.

Given all Three Readings and Passed: February 3, 2015

John Bolognone
City Clerk

Bryan Paterson
Mayor

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)	Variance (%)
Revenues				
Taxation Revenue	(196,202,879)	(202,607,093)	(6,404,214)	3.3%
PIL Revenue	(14,525,158)	(15,250,702)	(725,544)	5.0%
Fees, Charges & Other Revenue	(49,561,286)	(50,108,009)	(546,723)	1.1%
Provincial Subsidies	(48,648,423)	(52,363,743)	(3,715,320)	7.6%
Federal Subsidies	(11,043,777)	(11,186,535)	(142,758)	1.3%
Recoveries - Other Municipalities	(3,986,041)	(4,093,288)	(107,247)	2.7%
Transfer From Reserves & Reserve Funds	(3,407,221)	(2,393,685)	1,013,536	(29.7%)
Total Revenues	(327,374,785)	(338,003,055)	(10,628,270)	3.2%
Expenditures				
Salaries, Wages & Benefits	108,314,251	111,561,305	3,247,054	3.0%
Supplies, Materials, Rents & Other	29,072,533	29,657,160	584,627	2.0%
Contracted Services	22,303,932	21,562,531	(741,401)	(3.3%)
Grants & Transfers to Others	51,767,518	55,956,594	4,189,076	8.1%
Agencies & Boards	59,645,440	60,786,659	1,141,219	1.9%
Equipment Charges & Internal Allocations	(1,928,930)	(2,147,015)	(218,085)	11.3%
Tax Adjustments & Allowances	3,612,068	3,614,168	2,100	0.1%
Debenture Principal & Interest	82,464	74,395	(8,069)	(9.8%)
Transfers to Reserves & Reserve Funds	50,054,669	52,468,648	2,413,979	4.8%
Transfers to Reserve Funds - Boards	4,450,840	4,468,611	17,771	0.4%
Total Expenditures	327,374,785	338,003,055	10,628,270	3.2%
Net	-	-	-	-

	Approved Budget	2015 Recommended Budget	Variance (\$)	Variance (%)
Public Works	18,702,088	19,387,010	684,922	
Engineering	4,162,333	4,073,274	(89,059)	
Solid Waste	7,226,027	7,169,083	(56,944)	
Public Works Services	30,090,448	30,629,367	538,919	1.79%
Planning, Building & Licensing	2,753,207	2,776,157	22,950	
Housing & Social Services	17,635,229	17,548,196	(87,033)	
Recreation & Leisure Services	6,351,674	6,688,155	336,481	
Long Term Care	5,232,260	5,395,703	163,443	
Commissioner's Office	148,962	140,947	(8,015)	
Community Services	32,121,332	32,549,159	427,826	1.33%
Transportation Services	11,432,045	13,289,510	1,857,465	
Facilities Management & Construction	2,286,233	2,398,594	112,361	
Fire & Rescue	22,698,582	23,129,566	430,984	
Commissioner's Office	379,225	390,863	11,638	
Transportation, Facilities & Emergency Services	36,796,085	39,208,533	2,412,448	6.56%
Environment & Sustainable Initiatives	1,065,138	1,078,671	13,533	
Cultural Services	3,833,721	4,016,462	182,741	
Legal Services	1,348,273	1,293,776	(54,497)	
City Clerk	1,705,394	1,702,950	(2,444)	
Human Resources & Organization	2,892,995	2,954,609	61,614	
Commissioner's Office & Real Estate	699,330	682,567	(16,763)	
Corporate & Strategic Initiatives	11,544,851	11,729,035	184,184	1.60%
Mayor, Council & CAO	1,403,781	1,432,665	28,884	
Strategic Communications	1,484,047	1,427,344	(56,703)	
Information Systems & Technology	3,036,234	3,186,642	150,408	
Financial Services	1,837,886	1,873,938	36,052	
Finance, Technology & Administration	7,761,948	7,920,589	158,641	2.04%
Operating budget before fiscal/capital levy and agencies & boards	118,314,664	122,036,683	3,722,018	3.15%
Add:				
Capital Levy, Fiscal Services & Tax Adjustments	28,661,110	30,819,674	2,158,564	
Municipal Services	146,975,774	152,856,357	5,880,582	4.00%
Agency and Board Transfers	63,752,273	65,001,435	1,249,162	
Agencies & Boards	63,752,273	65,001,435	1,249,162	1.96%
Total tax requirement	210,728,038	217,857,795	7,129,757	
Payments in lieu	(14,525,158)	(15,250,702)	(725,544)	
Property Taxation to be raised	196,202,880	202,607,093	6,404,213	3.26%
Taxation - rate increase	(196,202,880)	(201,107,093)	(4,904,213)	(2.50%)
Taxation - growth		(1,500,000)	(1,500,000)	(0.76%)
Net	-	-	-	

City of Kingston
 2015 Municipal Gross Expenditure/Revenue Budget Summary
 By Group - As Recommended

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Public Works Services			
Expenditure	35,757,573	35,208,231	(549,342)
Revenue	(5,667,128)	(4,578,864)	1,088,264
Net	30,090,445	30,629,367	538,922
Community Services			
Expenditure	101,901,605	106,326,208	4,424,603
Revenue	(69,780,280)	(73,777,049)	(3,996,769)
Net	32,121,325	32,549,159	427,834
Transportation, Facilities & Emergency Services			
Expenditure	58,071,951	61,166,952	3,095,001
Revenue	(21,275,865)	(21,958,419)	(682,554)
Net	36,796,086	39,208,533	2,412,447
Corporate and Strategic Initiatives			
Expenditure	17,049,996	16,943,942	(106,054)
Revenue	(5,505,145)	(5,214,907)	290,238
Net	11,544,851	11,729,035	184,184
Finance, Technology & Administration			
Expenditure	10,959,536	11,255,466	295,930
Revenue	(3,197,587)	(3,334,877)	(137,290)
Net	7,761,949	7,920,589	158,640
Agencies & Boards			
Expenditure	64,096,280	65,255,270	1,158,990
Revenue	(344,007)	(253,835)	90,172
Net	63,752,273	65,001,435	1,249,162
Capital Levy, Fiscal Services and Taxation			
Expenditure	39,537,844	41,846,986	2,309,142
Revenue	(221,604,773)	(228,885,104)	(7,280,331)
Net	(182,066,929)	(187,038,118)	(4,971,189)
TOTAL			
Expenditure	327,374,785	338,003,055	10,628,270
Revenue	(327,374,785)	(338,003,055)	(10,628,270)
Net	-	-	-

Public Works Services
2015 Municipal Operating Budget Summary
By Department and Program

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Public Works			
Beautification	1,415,750	1,429,092	13,342
Monuments & Memorials	3,400	3,172	(228)
Lake Ontario Park	59,784	61,366	1,582
Parks Space & Facilities Maintenance	2,640,710	2,786,588	145,878
Sports Fields & Facilities Maintenance	915,234	942,027	26,793
Cemeteries	2,500	2,500	-
Public Play Areas	230,496	222,334	(8,162)
Winter Control & Outdoor Skating Rinks	399,204	390,486	(8,718)
Centralized Support & Driver Training	553,833	556,447	2,614
Roads Maintenance	5,644,174	5,799,559	155,385
Roads Winter Control	6,031,390	6,202,141	170,751
Sidewalk Surface Maintenance	805,612	991,298	185,686
Net Taxation	18,702,087	19,387,010	684,923
Engineering			
Construction	396,186	417,695	21,509
Storm Water Management	167,630	199,615	31,985
Infrastructure	206,033	222,872	16,839
Traffic Management	1,363,872	1,380,002	16,130
Bridge Maintenance	63,672	64,945	1,273
Development	337,659	240,715	(96,944)
Traffic Lights	547,175	561,720	14,545
Street Lights	1,080,105	985,710	(94,395)
Red Light	-	-	-
Net Taxation	4,162,332	4,073,274	(89,058)
Solid Waste			
Administration & WDO Grant	(565,465)	(521,860)	43,605
Compost Site - Central	265,785	290,384	24,599
Source Separated Organics	1,227,296	1,308,147	80,851
Transfer Stn (West and Central)	1,251,989	981,054	(270,935)
Residential- Process-Market	316,187	236,029	(80,158)
Recycling Collection-East-West	1,093,908	1,096,230	2,322
Garbage Collection	2,116,462	2,229,426	112,964
Leaf and Brush Collection	124,425	118,680	(5,745)
Recycling Collection-Central	1,184,069	1,236,427	52,358
Non-Driving Op'ns (Stand By)	41,174	-	(41,174)
HHW Disposal	164,421	187,911	23,490
Backyard Composting Central	5,775	6,655	880
Net Taxation	7,226,026	7,169,083	(56,943)
Total Public Works Services	30,090,445	30,629,367	538,922

Community Services
2015 Municipal Operating Budget Summary
By Department and Program

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Planning, Building & Licensing			
Planning & Development Services	1,482,729	1,473,868	(8,861)
Licensing & Permits			
Administration	(311,000)	(288,880)	22,120
Animal Control	647,752	569,076	(78,676)
Plumbers & Electricians	(9,855)	(17,704)	(7,849)
School Crossing Guards	342,665	379,762	37,097
General By Law	217,850	218,992	1,142
Building Enforcement			
Building Inspection	-	-	-
Property Standards	383,066	441,043	57,977
Net Taxation	2,753,207	2,776,157	22,950
Housing & Social Services			
Administration and Employment Assistance	4,133,884	4,035,099	(98,785)
Community Services Investment	606,425	439,479	(166,946)
Rent Supplement	2,449,428	2,462,148	12,720
Local Housing Corporation	3,644,187	3,894,563	250,376
Non Profit Housing Providers	3,021,429	3,261,232	239,803
Homeownership	60,000	60,000	-
Provincial Programs	-	158,392	158,392
Social Assistance Benefits	2,393,019	1,894,622	(498,397)
OW Childcare	68,773	58,110	(10,663)
Childcare Fee Subsidies	688,101	734,007	45,906
Delivery Agent Wage Sub	417,304	388,725	(28,579)
Special Needs	114,976	124,119	9,143
Homemaking Services	35,300	35,300	-
Neighborhood Sharing	2,400	2,400	-
Net Taxation	17,635,226	17,548,196	(87,030)
Recreation & Leisure Services			
Recreation & Leisure Administration	413,792	393,119	(20,673)
Customer Service	117,000	118,865	1,865
Registration - Programs	1,002,910	1,010,533	7,623
Adult Registration - Registered	39,739	57,032	17,293
Camp Program - Registered	(23,731)	(22,472)	1,259
Children Programs - Registered	33,900	22,042	(11,858)
Public Skating Program	149,612	157,209	7,597
Community/Partnership Events	336,514	472,608	136,094
Neighbourhood Parks	99,546	93,879	(5,667)

Community Services
2015 Municipal Operating Budget Summary
By Department and Program

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Parks Development	104,076	100,441	(3,635)
Artillery Park	536,138	554,513	18,375
Belle Park Fairway	195,250	216,762	21,512
SCOTT Aqua Park	209,740	228,684	18,944
Artificial Turf Fields	62,553	53,608	(8,945)
Community Centres	517,142	493,929	(23,213)
Arenas	2,591,698	2,686,747	95,049
Marinas	(34,206)	50,656	84,862
Net Taxation	6,351,673	6,688,155	336,482
Long Term Care (Rideaucrest)			
Administration (includes program admin.)	1,948,013	1,966,296	18,283
Dietary Services	1,500,036	1,611,200	111,164
Medical & Nursing	3,400,766	3,307,428	(93,338)
Housekeeping	1,070,232	1,250,330	180,098
Laundry	347,160	244,411	(102,749)
Building Maintenance	966,885	1,007,030	40,145
Life Enrichment	584,983	525,800	(59,183)
Provincial Subsidy Unallocated To Programs	(1,069,918)	(882,742)	187,176
Recovery From Residents	(3,515,899)	(3,634,050)	(118,151)
Net Taxation	5,232,258	5,395,703	163,445
Commissioner			
Administration	119,336	132,746	13,410
Accessibility	29,625	8,201	(21,424)
Net Taxation	148,961	140,947	(8,014)
Total Community Services	32,121,325	32,549,159	427,833

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Transportation Services			
Transit			
Transit Revenues	(6,310,344)	(6,655,439)	(345,095)
Administration	1,457,401	1,605,192	147,791
Transit Operations	16,107,170	18,063,511	1,956,341
Bus Stops & Shelters	177,818	276,246	98,428
Net Taxation	11,432,045	13,289,510	1,857,465
Parking			
Administration	2,094,215	2,229,068	134,853
Parking Enforcement Costs	1,554,223	1,595,397	41,174
Parking Lot Maintenance	228,660	241,862	13,202
Event Parking	12,993	86	(12,907)
On Street Parking	(3,289,404)	(3,576,022)	(286,618)
Off Street Parking:	-	-	-
Parking Structures	(671,947)	(732,831)	(60,884)
Surface Lots	(1,328,449)	(1,318,803)	9,646
Parking Reserve Fund	1,399,709	1,561,243	161,534
Net Taxation	-	-	-
Fleet			
Fleet Central Garage	5,931,412	6,087,203	155,791
Fleet Transit Garage	6,166,399	7,176,073	1,009,674
Fleet Utilities Garage	1,744,805	1,763,404	18,599
Fleet Utilities Electric Garage	244,113	365,028	120,915
Recovery/Transfer of Costs	(14,086,729)	(15,391,708)	(1,304,979)
Net Taxation	-	-	-
Total Transportation Services	11,432,045	13,289,510	1,857,465
Facilities Management & Construction			
Administration	774,278	803,600	29,322
Facilities Maintenance	651,672	652,509	837
Properties - City Services	1,176,405	1,261,860	85,455
Properties-Leased	(172,865)	(151,451)	21,414
Solar Panel Revenue	(143,257)	(167,924)	(24,667)
Net Taxation	2,286,233	2,398,594	112,361

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Fire & Rescue			
Administration	717,127	710,562	(6,565)
Communications	1,224,299	1,254,046	29,747
Fire Prevention	1,209,034	1,283,610	74,576
Fire Training	638,393	629,180	(9,213)
Fire Fighting	17,013,858	17,147,078	133,220
Buildings/Grounds/Infrastructure	724,894	915,046	190,152
Vehicles & Equipment	964,357	980,453	16,096
Corporate Emergency Mgmt	206,620	209,591	2,971
Net Taxation	22,698,582	23,129,566	430,984
Airport			
Aeronautical Fees	(803,415)	(783,439)	19,976
Lease Revenues	(118,067)	(131,121)	(13,054)
Administration	432,549	415,257	(17,292)
Air Terminal Building	(10,981)	(12,252)	(1,271)
Runways/Grounds/Maintenance	517,966	534,304	16,338
Instrument Landing System	47,232	49,684	2,452
	65,284	72,433	7,149
Commissioner			
Administration	288,618	291,638	3,020
K-ROCK Centre	25,324	26,792	1,468
Net Taxation	313,942	318,430	4,488
Total Transportation, Facilities & Emergency Services	36,796,086	39,208,533	2,412,447

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Environment & Sustainable Initiatives			
Administration	517,002	538,460	21,458
Sustainable Kingston	197,200	186,000	(11,200)
Kingston West Landfill	36,760	37,531	771
Kingston East Landfill	53,000	54,060	1,060
Belle Park Landfill	197,676	202,000	4,324
Environmental Management	38,500	39,620	1,120
Source Water Protection	25,000	21,000	(4,000)
Net Taxation	1,065,138	1,078,671	13,533
Cultural Services			
Cultural Services	2,768,024	2,830,342	62,318
J K Tett	125,000	168,537	43,537
MacLachlan Museum	191,113	175,057	(16,056)
Pump House Steam Museum	230,221	242,800	12,579
Grand Theatre	519,363	599,726	80,363
Net Taxation	3,833,721	4,016,462	182,741
City Solicitor			
POA Services	-	-	-
Legal Services	620,870	581,590	(39,280)
Insurance Management	727,403	712,186	(15,217)
Net Taxation	1,348,273	1,293,776	(54,497)
Clerk's Office			
Administration	619,656	605,866	(13,790)
Elections	100,000	100,000	-
Committee Support	600,094	616,935	16,841
Records Mgmt & Vital Stats	385,644	380,149	(5,495)
Net Taxation	1,705,394	1,702,950	(2,444)
Human Resources & Organization Development			
Administration	368,360	372,374	4,014
Recruitment & Selection	540,171	552,738	12,567
OD & Training	534,035	533,740	(295)
Payroll Services	415,309	418,355	3,046
Labour Relations	377,144	382,223	5,079
Health & Safety	341,934	373,313	31,379
Compensation & HRMS	316,042	321,866	5,824
Net Taxation	2,892,995	2,954,609	61,614

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Commissioner			
Administration	569,490	550,228	(19,262)
Real Estate & Land Development	129,840	132,339	2,499
Net Taxation	699,330	682,567	(16,763)
Total Corporate and Strategic Initiatives	11,544,851	11,729,035	184,184

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Mayor & CAO			
Mayor's Office	292,746	297,995	5,249
Councillors' Administration	528,745	538,845	10,100
CAO's Office	457,429	466,327	8,898
Intergovernmental Relations	124,861	129,498	4,637
Net Taxation	1,403,781	1,432,665	28,884
Strategic Communications			
Administration	458,962	474,318	15,356
Communication Services	732,095	676,644	(55,451)
Municipal Call Centre	292,990	276,382	(16,608)
Net Taxation	1,484,047	1,427,344	(56,703)
Information Systems & Technology			
Administration	251,526	250,469	(1,057)
Systems Administration	444,031	475,120	31,089
Systems Development	135,172	129,736	(5,436)
IT Corporate and Recoveries	793,560	795,344	1,784
Dist. Computing and Service Desk	1,041,181	1,155,269	114,088
Enterprise GIS	370,763	380,704	9,941
Net Taxation	3,036,233	3,186,642	150,409
Financial Services			
Administration	379,294	397,596	18,302
Financial Planning	356,137	367,369	11,232
General Accounting	418,243	400,404	(17,839)
Purchasing	241,564	249,136	7,572
Cashiering	166,892	155,818	(11,074)
Taxation	275,758	303,615	27,857
Net Taxation	1,837,888	1,873,938	36,050
Total Finance, Technology & Administration			
	7,761,949	7,920,589	158,640

Agencies and Boards
2015 Municipal Operating Budget
Summary by Department and Program

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Agencies & Boards			
CRCA	1,293,451	1,355,500	62,049
KEDCO	2,654,673	2,707,766	53,093
Kingston Access Services	2,220,361	2,277,583	57,222
Library Board	6,455,506	6,702,558	247,052
Police Services Board	36,822,948	37,766,933	943,985
Downtown Business Improv Area	35,000	35,000	-
KFL&A Public Health	3,639,364	3,713,458	74,094
Land Ambulance	6,173,884	6,328,231	154,347
Fairmount Home	2,857,086	2,514,406	(342,680)
Hospital Foundation	1,600,000	1,600,000	-
Net Taxation	63,752,273	65,001,435	1,249,162

Fiscal Services and Taxation
2015 Municipal Operating Budget
Summary by Department and Program

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)
Fiscal Services			
Investment Income	(1,100,000)	(1,300,000)	(200,000)
POA Revenue	(812,922)	(803,228)	9,694
Property Assessment	1,685,314	1,650,000	(35,314)
Transfer To Capital Reserve Fund	25,456,874	27,788,227	2,331,353
Other	1,005,604	1,046,944	41,340
Net Taxation	26,234,870	28,381,943	2,147,073
Tax Adjustments & Allowances			
Taxation	(196,216,762)	(202,621,523)	(6,404,761)
PIL	(14,525,158)	(15,250,702)	(725,544)
Tax Write-offs	1,074,811	1,551,679	476,868
Tax Assistance Programs	1,009,690	1,159,485	149,795
Exemptions - DC/Impost Allocation	500,000	500,000	-
Brownfield, CIP Allocations	1,640,210	941,000	(699,210)
Penalties & Interest on Taxes	(1,784,600)	(1,700,000)	84,600
Net Taxation	(208,301,809)	(215,420,061)	(7,118,252)
Total Fiscal Services & Taxation	(182,066,939)	(187,038,118)	(4,971,179)

Budget Estimates for 2015 Public Sector Accounting Board Reporting Requirements

		2015 Budget
Operating fund expenses:		
Amortization of tangible capital assets	\$	50,000,000
Post-employment benefit expenses		2,000,000
Solid waste landfill closure and post-closure expenses		200,000
Reserve fund revenues and expenses:		
Lot levy revenues		(8,500,000)
Investment income		(6,000,000)
Long-term debt interest		14,500,000