

**By-Law Number 2016-25****A By-Law to Approve the 2016 Operating Budget****Passed:** December 15, 2015

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

1. That Council approve the 2016 General Municipal (tax-supported) Operating Budget in the amount of \$348,158,937, 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 2016.
2. That the 2016 budget submissions received from the respective boards and agencies prior to October 30, 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 Council approve the 2016 Municipal Utility Operating Budgets in the amounts noted below:

**Wastewater**

Operating Budget	\$14,255,000
Debt Costs	\$4,480,000
Transfer to Facility Repair Fund – Debt 85 Lappan's Lane	\$515,000
Transfer to Capital Reserve Fund	<u>\$10,992,000</u>
Total Revenue	\$30,242,000

**Water**

Operating Budget	\$13,252,000
Debt Costs	\$2,175,000
Transfer to Facility Repair Fund – Debt 85 Lappan's Lane	\$515,000
Transfer to Capital Reserve Fund	<u>\$10,260,000</u>
Total Revenue	\$26,202,000

**Gas**

Operating Budget	\$4,407,000
Commodity Purchase, Transportation & Storage	\$25,000,000
Debt Costs	\$7,000
Transfer to Facility Repair Fund – Debt 85 Lappan’s Lane	\$187,000
Transfer to Gas Capital Reserve Fund	\$3,441,000
Transfer to City Municipal Capital Reserve Fund	<u>\$2,000,000</u>
Total Revenue	\$35,042,000

**Appliance Rental Business**

Operating Budget	\$580,000
Transfer to Capital Reserve Fund	\$755,000
Transfer to City Environmental Reserve Fund	<u>\$1,020,000</u>
Total Revenue	\$2,355,000

4. That transfers of municipal budget appropriations, other than those mentioned in this by-law, may be made by resolution of the Council of the Corporation of the City of Kingston.
5. That the City Treasurer is authorized to report approved budget estimates for 2016, attached hereto and marked as Schedule B, in accordance with the Public Sector Accounting Board reporting requirements.
6. This By-Law shall come into force and take effect on the date of its passing.

Given all Three Readings and Passed: December 15, 2015

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City of Kingston  
2016 Municipal Expenditure/Revenue  
Summary - As Recommended

Revenues	2015 Approved Budget	2016 Recommended Budget	Variance (\$)	Variance (%)
Taxation Revenue	(202,607,091)	(208,691,408)	(6,084,317)	3.0%
PIL Revenue	(15,250,702)	(15,423,235)	(172,533)	1.1%
Fees, Charges & Other Revenue	(50,126,396)	(50,858,837)	(732,441)	1.5%
Provincial Subsidies	(53,441,065)	(55,710,354)	(2,269,289)	4.2%
Federal Subsidies	(11,186,535)	(10,814,761)	371,774	(3.3%)
Recoveries - Other Municipalities	(4,123,796)	(4,222,824)	(99,028)	2.4%
Transfer from Reserves & Reserve Funds	(3,162,015)	(2,437,519)	724,496	(22.9%)
<b>Total Revenues</b>	<b>(339,897,600)</b>	<b>(348,158,937)</b>	<b>(8,261,337)</b>	<b>2.4%</b>
<b>Expenditures</b>				
Salaries, Wages & Benefits	111,654,241	114,704,749	3,050,508	2.7%
Supplies, Materials, Rents & Other	29,768,124	29,693,005	(75,120)	(0.3%)
Contracted Services	22,124,862	21,528,410	(596,452)	(2.7%)
Grants & Transfers to Others	57,035,978	58,173,139	1,137,161	2.0%
Agencies & Boards Expenditures	60,817,168	61,999,482	1,182,314	1.9%
Equipment Charges & Internal Allocations	(2,128,595)	(2,183,538)	(54,943)	2.6%
Tax Adjustments & Allowances	3,614,167	3,518,364	(95,803)	(2.7%)
Debenture Principal & Interest	795,615	786,242	(9,373)	(1.2%)
Transfers to Reserves & Reserve Funds	51,747,429	55,163,072	3,415,643	6.6%
Transfers to Reserve Funds - Boards	4,468,611	4,776,014	307,403	6.9%
<b>Total Expenditures</b>	<b>339,897,600</b>	<b>348,158,937</b>	<b>8,261,337</b>	<b>2.4%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2015 Approved Budget	2016 Recommended Budget	Variance (\$)	Variance (%)
Public Works	20,339,658	20,771,351	431,693	
Engineering	3,120,625	3,244,003	123,378	
Solid Waste	7,169,082	7,503,280	334,198	
<b>Public Works Services</b>	<b>30,629,365</b>	<b>31,518,634</b>	<b>889,269</b>	<b>2.90%</b>
Planning, Building & Licensing	2,657,351	2,776,698	119,347	
Housing & Social Services	18,069,783	17,738,749	(331,034)	
Recreation & Leisure Services	6,603,125	6,763,199	160,074	
Long Term Care	5,395,701	5,225,323	(170,378)	
Commissioner's Office	298,167	268,905	(29,262)	
<b>Community Services</b>	<b>33,024,127</b>	<b>32,772,875</b>	<b>(251,252)</b>	<b>(0.76%)</b>
Transportation Services	13,289,505	14,239,602	950,097	
Facilities Mgmt & Construction Services	2,488,619	2,712,956	224,337	
Fire & Rescue	23,129,569	23,503,573	374,004	
Commissioner's Office	390,865	279,387	(111,478)	
<b>Transportation, Facilities &amp; Emergency Services</b>	<b>39,298,558</b>	<b>40,735,518</b>	<b>1,436,960</b>	<b>3.66%</b>
Environment & Sustainable Initiatives	1,078,672	1,018,797	(59,875)	
Cultural Services	4,016,462	4,211,083	194,621	
Legal Services	1,293,775	1,246,139	(47,636)	
City Clerk	1,702,951	1,652,462	(50,489)	
Human Resources & Organization Development	2,954,610	2,931,537	(23,073)	
Comm. Office & Real Estate Developmnt	682,567	677,312	(5,255)	
<b>Corporate and Strategic Initiatives</b>	<b>11,729,037</b>	<b>11,737,331</b>	<b>8,294</b>	<b>0.07%</b>
Mayor, Council & CAO	1,432,665	1,463,583	30,918	
Strategic Communications	1,442,344	1,481,277	38,933	
Information Systems & Technology	3,186,643	3,331,820	145,177	
Financial Services	1,873,939	1,839,864	(34,075)	
<b>Finance, Technology &amp; Administration</b>	<b>7,935,591</b>	<b>8,116,544</b>	<b>180,954</b>	<b>2.28%</b>
<b>Operating budget before fiscal/capital levy and agencies &amp; boards</b>	<b>122,616,678</b>	<b>124,880,902</b>	<b>2,264,225</b>	<b>1.85%</b>
<b>Add:</b>				
Capital Levy, Fiscal Services & Tax Adjustments	30,239,680	32,713,417	2,473,737	
<b>Municipal Services</b>	<b>152,856,358</b>	<b>157,594,319</b>	<b>4,737,962</b>	<b>3.10%</b>
Agency and Board Transfers	65,001,435	66,520,324	1,518,889	
<b>Agencies &amp; Boards</b>	<b>65,001,435</b>	<b>66,520,324</b>	<b>1,518,889</b>	<b>2.34%</b>
Total tax requirement	217,857,793	224,114,643	6,256,857	
Payments in lieu	(15,250,702)	(15,423,235)	(172,533)	
<b>Property Taxation to be raised</b>	<b>202,607,091</b>	<b>208,691,408</b>	<b>6,084,325</b>	<b>3.00%</b>
Taxation - rate increase	(202,607,091)	(207,671,408)	(5,064,317)	(2.50%)
Taxation - growth		(1,020,000)	(1,020,000)	(0.50%)
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	

	2015 Approved Budget	2016 Recommended Budget	Variance (\$)
<b>Public Works Services</b>			
Expenditure	35,208,229	35,963,496	755,267
Revenue	(4,578,864)	(4,444,861)	134,003
<b>Net</b>	<b>30,629,365</b>	<b>31,518,634</b>	<b>889,269</b>
<b>Community Services</b>			
Expenditure	108,355,327	109,805,947	1,450,620
Revenue	(75,331,200)	(77,033,072)	(1,701,872)
<b>Net</b>	<b>33,024,127</b>	<b>32,772,875</b>	<b>(251,252)</b>
<b>Transportation, Facilities &amp; Emergency Services</b>			
Expenditure	61,275,391	63,509,530	2,234,139
Revenue	(21,976,833)	(22,774,012)	(797,179)
<b>Net</b>	<b>39,298,558</b>	<b>40,735,518</b>	<b>1,436,960</b>
<b>Corporate and Strategic Initiatives</b>			
Expenditure	17,250,444	17,162,401	(88,043)
Revenue	(5,521,407)	(5,425,069)	96,338
<b>Net</b>	<b>11,729,037</b>	<b>11,737,331</b>	<b>8,294</b>
<b>Finance, Technology &amp; Administration</b>			
Expenditure	11,255,466	11,557,046	301,581
Revenue	(3,319,875)	(3,440,502)	(120,627)
<b>Net</b>	<b>7,935,591</b>	<b>8,116,544</b>	<b>180,954</b>
<b>Agencies &amp; Boards</b>			
Expenditure	65,285,779	66,775,496	1,489,717
Revenue	(284,344)	(255,172)	29,172
<b>Net</b>	<b>65,001,435</b>	<b>66,520,324</b>	<b>1,518,889</b>
<b>Capital Levy, Fiscal Services and Taxation</b>			
Expenditure	41,266,964	43,385,023	2,118,059
Revenue	(228,885,077)	(234,786,249)	(5,901,172)
<b>Net</b>	<b>(187,618,113)</b>	<b>(191,401,226)</b>	<b>(3,783,113)</b>
<b>TOTAL</b>			
Expenditure	339,897,600	348,158,937	8,261,337
Revenue	(339,897,600)	(348,158,937)	(8,261,337)
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Public Works Services**  
**2016 Municipal Operating Budget Summary**  
**By Department and Program**

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Public Works</b>			
Beautification	1,429,093	1,426,158	(2,935)
Monuments & Memorials	3,172	2,731	(441)
Lake Ontario Park	61,366	56,259	(5,107)
Parks Space & Facilities Maintenance	2,786,588	2,836,044	49,456
Sports Fields & Facilities Maintenance	942,027	999,293	57,266
Cemeteries	2,500	1,500	(1,000)
Public Play Areas	222,333	228,934	6,601
Winter Control & Outdoor Skating Rinks	390,486	405,533	15,047
Centralized Support & Driver Training	556,447	633,475	77,028
Roads Maintenance	6,752,205	6,731,030	(21,175)
Roads Winter Control	6,202,144	6,506,398	304,254
Sidewalk Surface Maintenance	991,297	943,996	(47,301)
<b>Net Taxation</b>	<b>20,339,658</b>	<b>20,771,351</b>	<b>431,693</b>
<b>Engineering</b>			
Construction	417,693	376,969	(40,724)
Storm Water Management	199,616	253,664	54,048
Infrastructure	222,873	102,773	(120,100)
Traffic Management	427,358	500,471	73,113
Bridge Maintenance	64,945	66,244	1,299
Development	240,714	278,191	37,477
Traffic Lights	561,719	576,769	15,050
Street Lights	985,707	1,088,921	103,214
Red Light Program	-	-	-
<b>Net Taxation</b>	<b>3,120,625</b>	<b>3,244,003</b>	<b>123,378</b>
<b>Solid Waste</b>			
Administration	(521,861)	(429,907)	91,954
Compost Site - Central	290,384	285,887	(4,497)
Source Separated Organics	1,308,147	1,383,642	75,495
Transfer Stn(West and Central)	981,054	968,957	(12,097)
Residential- Process-Market	236,029	317,406	81,377
Recycling Collection-East-West	1,096,230	1,085,194	(11,036)
Garbage Collection	2,229,426	2,321,910	92,484
Leaf and Brush Collection	118,680	120,880	2,200
Recycling Collection-Central	1,236,427	1,265,242	28,815
HHW Disposal	187,911	179,036	(8,875)
Backyard Composting Central	6,655	5,033	(1,622)
<b>Net Taxation</b>	<b>7,169,082</b>	<b>7,503,280</b>	<b>334,198</b>

**Community Services**  
**2016 Municipal Operating Budget Summary**  
**By Department and Program**

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Planning, Building &amp; Licensing</b>			
Planning & Development Services	1,355,061	1,386,512	31,451
Licensing & Permits			
Administration	(288,880)	(286,442)	2,438
Animal Control	569,077	572,616	3,539
Plumbers	(17,704)	(18,675)	(971)
School Crossing Guards	379,762	384,029	4,267
General By-Law	218,992	258,352	39,360
Building Enforcement			
Building Inspection	-	-	-
Property Standards	441,043	480,307	39,264
<b>Net Taxation</b>	<b>2,657,351</b>	<b>2,776,698</b>	<b>119,347</b>
<b>Housing &amp; Social Services</b>			
Administration and Employment Assistance	4,576,683	4,510,098	(66,585)
Community Services Investment	419,478	202,870	(216,608)
Rent Supplement	2,462,148	2,524,501	62,353
Local Housing Corporation	3,894,563	3,989,163	94,600
Non Profit Housing Providers	3,261,232	3,362,026	100,794
Homeownership	60,000	60,000	-
Provincial Programs	158,392	436,586	278,194
Allowances & Benefits	1,894,623	1,368,826	(525,797)
OW Childcare	58,110	43,331	(14,779)
Childcare Fee Subsidies	734,009	663,217	(70,792)
Delivery Agent Wage Sub	388,726	412,227	23,501
Special Needs	124,119	127,450	3,331
Homemaking Services	35,300	36,006	706
Neighborhood Sharing	2,400	2,448	48
<b>Net Taxation</b>	<b>18,069,783</b>	<b>17,738,749</b>	<b>(331,034)</b>

**Community Services**  
**2016 Municipal Operating Budget Summary**  
**By Department and Program**

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Recreation &amp; Leisure</b>			
Recreation & Leisure Administration	393,113	388,806	(4,307)
Customer Service	206,016	116,999	(89,017)
Registration - Programs	1,010,533	1,077,855	67,322
Adult Registration - Registered	57,032	57,840	808
Camp Program - Registered	(22,472)	(30,616)	(8,144)
Childrens Programs - Registered	22,042	(13,328)	(35,370)
Public Skating Program	157,209	156,060	(1,149)
Community/ Partnership Events	545,358	562,227	16,869
Neighbourhood Parks	93,879	95,434	1,555
Parks Development	100,441	100,154	(287)
Artillery Park	554,512	526,426	(28,086)
Belle Park Fairway	216,763	274,337	57,574
Tomlinson Aqua Park	213,684	204,326	(9,358)
Artificial Turf Fields	53,608	66,867	13,259
Community Centres	467,087	388,986	(78,101)
Arenas	2,602,757	2,562,626	(40,131)
Marinas	(68,437)	228,200	296,637
<b>Net Taxation</b>	<b>6,603,125</b>	<b>6,763,199</b>	<b>160,074</b>
<b>Rideaucrest</b>			
Administration	1,966,295	2,227,157	260,862
Dietary Services	1,611,200	1,529,272	(81,928)
Medical & Nursing	3,307,428	3,126,451	(180,977)
Housekeeping	1,250,329	1,220,030	(30,299)
Laundry	244,411	243,123	(1,288)
Building Maintenance	1,007,029	1,028,619	21,590
Life Enrichment	525,800	540,360	14,560
Program	(882,742)	(932,779)	(50,037)
Recovery from Residents	(3,634,049)	(3,756,910)	(122,861)
<b>Net Taxation</b>	<b>5,395,701</b>	<b>5,225,323</b>	<b>(170,378)</b>
<b>Commissioner's Office</b>			
Administration	284,992	266,813	(18,179)
Accessibility	13,175	2,093	(11,082)
<b>Net Taxation</b>	<b>298,167</b>	<b>268,905</b>	<b>(29,262)</b>



**Transportation, Facilities and Emergency  
Services 2016 Municipal Operating Budget  
Summary By Department and Program**

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Transit</b>			
Transit Revenues	(6,556,964)	(6,737,827)	(180,863)
Administration	1,724,962	1,866,428	141,466
Transit Operations	18,063,511	19,047,300	983,789
Bus Stops & Shelters	57,996	63,700	5,704
<b>Net Taxation</b>	<b>13,289,505</b>	<b>14,239,601</b>	<b>950,096</b>
<b>Parking</b>			
Administration	2,229,067	2,081,334	(147,733)
Parking Enforcement Costs	1,595,397	1,637,181	41,784
Parking Lot Maintenance	241,862	234,333	(7,529)
Event Parking	86	30,532	30,446
On Street Parking	(3,576,022)	(3,496,962)	79,060
Off Street Parking			-
Parking Structures	(732,831)	(1,013,364)	(280,533)
Surface Lots	(1,318,805)	(1,344,096)	(25,291)
Parking Reserve Fund	1,561,246	1,871,041	309,795
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fleet</b>			
Fleet Central Garage	5,988,249	6,218,663	230,414
Fleet Transit Garage	6,648,223	6,684,471	36,248
Fleet Utilities Garage	1,702,540	1,764,849	62,309
Fleet Utilities Electric Garage	365,025	355,033	(9,992)
Recovery/Transfer of costs	(14,704,037)	(15,023,016)	(318,979)
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities Management &amp; Construction Services</b>			
Administration	803,599	820,550	16,951
Facilities Maintenance	742,534	835,272	92,738
Properties - City Services	1,261,860	1,396,190	134,330
Properties - Leased	(151,449)	(159,635)	(8,186)
Solar Panel Revenue	(167,925)	(179,422)	(11,497)
<b>Net Taxation</b>	<b>2,488,619</b>	<b>2,712,956</b>	<b>224,338</b>

**Transportation, Facilities and Emergency  
Services 2016 Municipal Operating Budget  
Summary**

**By Department and Program**

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Fire &amp; Rescue</b>			
Administration	710,563	677,511	(33,052)
Communications	1,254,046	1,249,894	(4,152)
Fire Prevention	1,283,610	1,163,578	(120,032)
Fire Training	640,681	684,842	44,161
Fire Fighting	17,147,079	17,640,486	493,407
Buildings/Grounds/ Infrastructure	903,546	889,083	(14,463)
Vehicles & Equipment	980,453	1,001,151	20,698
Corporate Emergency Management	209,591	197,028	(12,563)
<b>Net Taxation</b>	<b>23,129,569</b>	<b>23,503,573</b>	<b>374,004</b>
<b>Airport</b>			
Aeronautical Fees	(783,439)	(854,364)	(70,925)
Lease Revenues	(131,121)	(163,529)	(32,408)
Administration	415,260	374,991	(40,269)
Air Terminal Building	(12,252)	(10,062)	2,190
Runways/Grounds/ Maintenance	534,303	551,957	17,654
Instrument Landing System	49,684	55,415	5,731
<b>Net Taxation</b>	<b>72,435</b>	<b>(45,592)</b>	<b>(118,027)</b>
<b>Commissioner's Office</b>			
Administration	291,638	299,641	8,003
Rogers KROCK Centre	26,792	25,338	(1,454)
<b>Net Taxation</b>	<b>318,430</b>	<b>324,979</b>	<b>6,549</b>

**Corporate and Strategic Initiatives**  
**2016 Municipal Operating Budget Summary**  
**By Department and Program**

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Environment &amp; Sustainable Initiatives</b>			
Administration	538,461	541,757	3,296
Sustainable Kingston	186,000	159,000	(27,000)
Kingston West Landfill	37,531	35,000	(2,531)
Kingston East Landfill	54,060	35,000	(19,060)
Belle Park Landfill	202,000	206,040	4,040
Environmental Management	39,620	24,000	(15,620)
Source Water Protection	21,000	18,000	(3,000)
<b>Net Taxation</b>	<b>1,078,672</b>	<b>1,018,797</b>	<b>(59,875)</b>
<b>Cultural Services</b>			
Cultural Services	2,830,342	2,971,278	140,936
JK Tett	168,537	170,377	1,840
MacLachlan Museum	184,978	199,139	14,161
Pump House Steam Museum	242,800	265,344	22,544
Grand Theatre	589,805	604,946	15,141
<b>Net Taxation</b>	<b>4,016,462</b>	<b>4,211,083</b>	<b>194,621</b>
<b>Legal Services</b>			
POA Services	-	-	-
Legal Services	581,590	542,580	(39,010)
Insurance Management	712,185	703,559	(8,626)
<b>Net Taxation</b>	<b>1,293,775</b>	<b>1,246,139</b>	<b>(47,636)</b>
<b>City Clerk</b>			
Administration	605,867	557,751	(48,116)
Elections	100,000	100,000	-
Committee Support	616,935	611,181	(5,754)
Records Management & Vital Statistics	380,149	383,530	3,381
<b>Net Taxation</b>	<b>1,702,951</b>	<b>1,652,462</b>	<b>(50,489)</b>

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Human Resources &amp; Organization Development</b>			
Administration	372,374	372,223	(151)
Recruitment & Selection	552,739	566,132	13,393
OD & Training	556,596	605,725	49,129
Payroll Services	511,163	532,432	21,269
Labour Relations	382,223	391,785	9,562
Health & Safety	447,313	463,240	15,927
Compensation & Benefits	132,202	-	(132,202)
<b>Net Taxation</b>	<b>2,954,610</b>	<b>2,931,537</b>	<b>(23,073)</b>
<b>Commissioner's Office &amp; Land Development</b>			
Administration	550,228	510,138	(40,090)
Real Estate & Land Development	132,339	167,175	34,836
<b>Net Taxation</b>	<b>682,567</b>	<b>677,312</b>	<b>(5,255)</b>

	2015 Approved Budget	2016 Recommended Budget	Variance (\$)
<b>Mayor - Council &amp; CAO</b>			
CAO's Office	466,327	477,424	11,097
Mayor's Office	302,995	293,050	(9,945)
Councillors Administration	533,845	567,509	33,664
Intergovernmental Relations	129,498	125,600	(3,898)
<b>Net Taxation</b>	<b>1,432,665</b>	<b>1,463,583</b>	<b>30,918</b>
<b>Strategic Communications</b>			
Administration	474,318	455,844	(18,474)
Communication Services	691,644	732,768	41,124
Municipal Call Centre	276,382	292,665	16,283
<b>Net Taxation</b>	<b>1,442,344</b>	<b>1,481,277</b>	<b>38,933</b>
<b>Information Systems &amp; Technology</b>			
Administration	250,468	253,951	3,483
Technology Infrastructure	475,120	483,534	8,414
Systems Development	129,736	134,711	4,975
IT Corporate and Recoveries	795,345	801,425	6,080
Dist. Computing and Service Desk	1,155,270	1,253,017	97,748
Enterprise GIS	380,704	405,182	24,478
<b>Net Taxation</b>	<b>3,186,643</b>	<b>3,331,820</b>	<b>145,177</b>
<b>Financial Services</b>			
Financial Services Admin	397,598	407,635	10,037
Financial Planning	367,369	353,544	(13,825)
General Accounting	400,404	367,095	(33,309)
Purchasing	249,136	261,493	12,357
Taxation and Revenue	459,432	450,098	(9,334)
<b>Net Taxation</b>	<b>1,873,939</b>	<b>1,839,864</b>	<b>(34,075)</b>

**Agencies and Boards**  
**2016 Municipal Operating Budget Summary**  
**By Department and Program**

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Agencies</b>			
Cataraqui Region Conservation Authority (CRCA)	1,355,500	1,395,323	39,823
Kingston Economic Development Corporation (KEDCO)	2,707,766	2,615,902	(91,864)
Kingston Access Services	2,277,583	2,314,161	36,578
Library Board	6,702,558	7,067,978	365,420
Police Services Board	37,766,933	38,536,942	770,009
KFL&A Public Health	3,713,458	3,787,727	74,269
Land Ambulance	6,291,264	6,491,073	199,809
Fairmount Home	2,551,373	2,676,218	124,845
Hospital Foundation	1,600,000	1,600,000	-
Downtown Business Improvement Area (DBIA)	35,000	35,000	-
<b>Net Taxation</b>	<b>65,001,435</b>	<b>66,520,324</b>	<b>1,518,889</b>

**Fiscal Services and Taxation**  
**2016 Municipal Operating Budget Summary**  
**By Department and Program**

	<b>2015 Approved Budget</b>	<b>2016 Recommended Budget</b>	<b>Variance (\$)</b>
<b>Fiscal Services</b>			
Fiscal Services	27,801,943	30,319,751	2,517,808
<b>Net Taxation</b>	<b>27,801,943</b>	<b>30,319,751</b>	<b>2,517,808</b>
<b>Taxation</b>			
Taxation	(202,621,521)	(208,706,106)	(6,084,585)
PIL	(15,250,702)	(15,423,235)	(172,533)
Tax Write-offs	1,551,682	1,080,474	(471,208)
Tax Assistance Programs	1,159,485	1,327,890	168,405
Exemptions - DC/Impost Allocation	500,000	500,000	-
Brownfield, CIP Allocations	941,000	1,200,000	259,000
Penalties & Interest on Taxes	(1,700,000)	(1,700,000)	-
<b>Net Taxation</b>	<b>(215,420,056)</b>	<b>(221,720,977)</b>	<b>(6,300,921)</b>

**Budget Estimates for 2016 Public Sector Accounting Board Reporting Requirements**

	<b>2016 Budget</b>
<b>Operating fund expenses:</b>	
Amortization of tangible capital assets	\$ 52,000,000
Post-employment benefit expenses	2,000,000
Solid waste landfill closure and post-closure expenses	200,000
<b>Reserve fund revenues and expenses:</b>	
Lot levy revenues	(6,000,000)
Investment income	(6,200,000)
Long-term debt interest	19,000,000