

By-Law Number 2019-28**A By-Law to Approve the 2019 Operating Budget****Passed:** February 19, 2019

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

1. That Council approve the 2019 General Municipal (tax-supported) Operating Budget in the amount of \$388,645,930, 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 2019.
2. That the 2019 budget submissions received from the respective boards and agencies prior to January 28, 2019 are in accordance with the *Municipal Act, 2001*, 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 2019 - 2020 Municipal Utility Operating Budgets in the amounts noted below:

Wastewater	<u>2019</u>	<u>2020</u>
Operating Budget	\$ 16,436,000	\$ 17,129,000
Debt Costs	4,338,000	5,216,000
Transfer to Facility Repair Fund		
– Debt 85 Lappan's Lane	476,000	476,000
Transfer to Capital Reserve Fund	<u>11,655,000</u>	<u>11,248,000</u>
Total Revenue	<u>\$ 32,905,000</u>	<u>\$ 34,070,000</u>
Water		
Operating Budget	\$14,240,000	\$14,701,000
Debt Costs	2,103,000	2,095,000
Transfer to Facility Repair Fund		
– Debt 85 Lappan's Lane	476,000	476,000
Transfer to Capital Reserve Fund	<u>11,749,000</u>	<u>12,312,000</u>
Total Revenue	<u>\$ 28,569,000</u>	<u>\$ 29,584,000</u>

Gas	<u>2019</u>	<u>2020</u>
Operating Budget	\$ 4,789,000	\$ 4,895,000
Commodity Purchase, Transportation & Storage	25,000,000	25,000,000
Transfer to Facility Repair Fund		
– Debt 85 Lappan’s Lane	173,000	173,000
Transfer to Gas Capital Reserve Fund	3,430,000	3,529,000
Transfer to Municipal Capital Reserve Fund	<u>2,000,000</u>	<u>2,000,000</u>
Total Revenue	<u>\$ 35,392,000</u>	<u>\$ 35,597,000</u>
Appliance Rental Business		
Operating Budget	\$ 538,000	\$ 550,000
Transfer to Capital Reserve Fund	935,000	980,000
Transfer to Municipal Capital Reserve Fund	816,000	816,000
Transfer to City Environmental Reserve Fund	<u>544,000</u>	<u>544,000</u>
Total Revenue	<u>\$ 2,833,000</u>	<u>\$ 2,889,000</u>

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 2019, 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.

This By-Law was given all Three Readings and Passed: February 19, 2019

	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Revenues			
Taxation Revenue	(224,163,720)	(232,491,076)	(8,327,356)
PIL Revenue	(16,292,454)	(16,292,454)	-
Fees, Charges & Other Revenue	(53,815,404)	(55,977,011)	(2,161,607)
Provincial Subsidies	(66,410,506)	(67,609,968)	(1,199,462)
Federal Subsidies	(10,895,183)	(10,552,526)	342,657
Recoveries - Other Municipalities	(2,870,383)	(2,954,949)	(84,566)
Transfer from Reserves and Reserve Funds	(3,933,896)	(2,767,946)	1,165,950
Total Revenues	(378,381,546)	(388,645,930)	(10,264,384)
Expenditures			
Salaries, Wages & Benefits	122,923,102	125,949,971	3,026,869
Supplies, Materials, Rents & Other	32,802,049	33,506,715	704,666
Contracted Services	21,012,418	21,470,216	457,798
Grants & Transfers to Others	65,819,381	66,416,280	596,899
Agencies & Boards Expenditures	65,153,319	67,300,644	2,147,325
Equipment Charges & Internal Allocations	(2,454,650)	(2,905,315)	(450,665)
Tax Adjustments & Allowances	4,504,044	3,993,943	(510,101)
Debenture Principal & Interest	784,011	782,994	(1,017)
Transfers to Reserves & Reserve Funds	62,588,962	66,752,756	4,163,794
Transfers to Reserve Funds - Boards	5,248,910	5,377,726	128,816
Total Expenditures	378,381,546	388,645,930	10,264,384
Net	-	-	-

	2018 Approved Budget	2019 Recommended Budget	Variance (\$)	Variance (%)
Public Works	21,869,951	22,682,211	812,260	
Transportation Services	1,368,821	1,387,070	18,249.50	
Transit & Fleet Services	16,174,720	17,146,360	971,639.64	
Engineering	2,310,864	2,174,699	(136,165.21)	
Solid Waste	7,565,678	8,225,552	659,874	
Transportation & Infrastructure Services	49,290,034	51,615,892	2,325,858	4.72%
Real Estate & Environment Initiatives	1,054,754	1,034,972	(19,782)	
Planning, Building & Licensing	2,559,960	2,572,890	12,929.67	
Cultural Services	4,373,876	4,471,759	97,883	
Housing & Social Services	17,087,184	17,114,710	27,526	
Recreation & Leisure Services	7,669,194	8,095,048	425,854	
Long Term Care	5,662,897	5,787,399	124,502	
Communications & Customer Experience	1,601,910	1,667,347	65,437.31	
Commissioner's Office	445,812	455,377	9,565	
Community Services	40,455,587	41,199,502	743,915	1.84%
Human Resources & Organization Development	3,072,312	3,165,120	92,808	
Facilities Management and Construction	3,028,241	3,085,279	57,038	
Legal Services	1,287,801	1,343,493	55,692	
City Clerk	1,769,571	1,836,483	66,912	
Fire & Rescue	24,676,998	24,935,983	258,985	
Commissioners Office	313,281	315,401	2,120	
Corporate and Emergency Services	34,148,203	34,681,759	533,555	1.56%
Mayor, Council & CAO	1,069,559	1,209,799	140,240	
Chief Administrative Officer	739,065	734,471	(4,594)	
Information Systems & Technology	3,643,959	3,847,985	204,026	
Financial Services	1,612,966	1,650,939	37,973	
Chief Financial Officer	255,791	263,276	7,484.52	
Finance, Technology & Administration	7,321,340	7,706,470	385,130	5.26%
Operating budget before fiscal/capital levy and agencies & boards	131,215,165	135,203,623	3,988,458	3.04%
Add:				
Capital Levy, Fiscal Services & Tax Adjustments	38,838,780	40,951,537	2,112,757	
Municipal Services	170,053,945	176,155,160	6,101,215	3.59%
Agency and Board Transfers	70,402,229	72,628,370	2,226,141	
Agencies & Boards	70,402,229	72,628,370	2,226,141	3.16%
Total tax requirement	240,456,174	248,783,530	8,327,356	
Payments in lieu	(16,292,454)	(16,292,454)	-	
Property Taxation to be raised	224,163,720	232,491,076	8,327,356	3.71%
Taxation - rate increase	(222,431,718)	(227,991,076)	(5,559,358)	(2.5%)
Taxation - supplementary	(1,732,002)	(2,500,000)	(767,998)	(0.3%)
Taxation - growth		(2,000,000)	(2,000,000)	(0.9%)
Net	-	-	-	

	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Transportation & Infrastructure Services			
Expenditure	73,951,947	78,175,529	4,223,582
Revenue	(24,661,913)	(26,559,637)	(1,897,724)
Net	49,290,034	51,615,892	2,325,858
Community Services			
Expenditure	130,054,027	131,525,316	1,471,289
Revenue	(89,598,440)	(90,325,814)	(727,374)
Net	40,455,587	41,199,502	743,915
Corporate and Emergency Services			
Expenditure	40,670,219	40,915,651	245,432
Revenue	(6,522,016)	(6,233,892)	288,124
Net	34,148,203	34,681,759	533,555
Finance, Technology & Administration			
Expenditure	12,229,794	12,597,304	367,510
Revenue	(4,908,454)	(4,890,834)	17,620
Net	7,321,340	7,706,470	385,130
Agencies & Boards			
Expenditure	70,988,983	73,221,740	2,232,757
Revenue	(586,754)	(593,370)	(6,616)
Net	70,402,229	72,628,370	2,226,141
Capital Levy, Fiscal Services and Taxation			
Expenditure	50,486,576	52,210,390	1,723,814
Revenue	(252,103,969)	(260,042,383)	(7,938,414)
Net	(201,617,393)	(207,831,993)	(6,214,600)
TOTAL			
Expenditure	378,381,546	388,645,930	10,264,384
Revenue	(378,381,546)	(388,645,930)	(10,264,384)
Net	-	-	-

Transportation & Infrastructure Services	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Public Works			
Administration	986,868	886,482	(100,385)
Beautification	1,354,975	1,596,447	241,472
Parks Space & Facilities Maintenance	3,658,440	3,921,038	262,599
Sports Fields & Facilities Maintenance	1,074,658	939,802	(134,857)
Roads Maintenance	6,656,265	6,824,682	168,416
Bridges Maintenance	8,365	9,655	1,290
Winter Control	7,122,931	7,479,991	357,060
Sidewalk Surface Maintenance	1,007,449	1,024,114	16,664
Net Taxation	21,869,951	22,682,211	812,260
Transporation			
Administration	-	-	-
School Crossing Guards	363,015	376,032	13,017
Traffic Management	406,712	411,038	4,326
Traffic Signals	599,094	600,000	906
Net Taxation	1,368,821	1,387,070	18,249
Parking			
Administration	2,000,811	1,926,504	(74,307)
Parking Enforcement Costs	1,475,949	1,481,690	5,741
Parking Lot Maintenance	416,908	422,233	5,325
Event Parking	35,909	44,091	8,182
On Street Parking	(4,463,997)	(4,923,555)	(459,558)
Off Street Parking			-
Parking Structures	(495,420)	(433,630)	61,790
Surface Lots	(1,683,711)	(2,054,627)	(370,916)
Parking Reserve Fund	2,713,551	3,537,294	823,743
Net Taxation	-	-	-
Transit			
Administration	1,340,540	1,442,098	101,558
Transit Operations	14,511,555	15,355,484	843,929
Premises & Plant	322,625	348,778	26,153
Net Taxation	16,174,720	17,146,360	971,640

Transportation & Infrastructure Services	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Fleet			
Fleet Central Garage	7,091,595	7,735,333	643,738
Fleet Transit Garage	7,889,013	8,463,122	574,109
Fleet Utilities Garage	1,867,784	2,074,773	206,989
Fleet Utilities Electric Garage	309,208	275,890	(33,318)
Recovery/Transfer of costs	(17,157,600)	(18,549,118)	(1,391,518)
Net Taxation	-	-	-
Engineering			
Construction	377,842	389,714	11,872
Storm Water Management	196,330	160,457	(35,873)
Infrastructure	(22,507)	(101,737)	(79,230)
Traffic Management	-	-	-
Bridge Maintenance	68,921	70,000	1,079
Development	455,070	516,265	61,195
Traffic Lights	-	-	-
Street Lights	1,235,208	1,140,000	(95,208)
Red Light Program	-	-	-
Net Taxation	2,310,864	2,174,699	(136,165)
Solid Waste			
Administration	(662,600)	(901,491)	(238,891)
Compost Site - Central	295,655	430,131	134,476
Source Separated Organics	1,421,303	1,474,090	52,787
Transfer Stn(West and Central)	945,260	959,417	14,157
Residential- Process-Market	197,258	642,476	445,218
Recycling Collection-East-West	1,034,702	1,053,453	18,751
Garbage Collection	2,479,293	2,613,505	134,212
Leaf and Brush Collection	149,002	169,203	20,201
Recycling Collection-Central	1,517,285	1,600,949	83,664
HHW Disposal	182,238	178,180	(4,058)
Backyard Composting Central	6,282	5,639	(643)
Net Taxation	7,565,678	8,225,552	659,874

Community Services	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Real Estate & Environmental Initiatives			
Administration	726,154	693,709	(32,445)
Landfills	281,600	292,263	10,663
Environmental Management	47,000	49,000	2,000
Net Taxation	1,054,754	1,034,972	(19,782)
Planning, Building & Licensing			
Administration	1,085,170	968,417	(116,753)
Licensing & Permits			
Animal Control	578,663	685,337	106,674
Plumbing Inspection & Licensing	(21,589)	(17,991)	3,598
General By-Law	355,490	478,755	123,265
Building Enforcement			
Building Inspection	-	-	-
Property Standards	562,226	458,372	(103,854)
Net Taxation	2,559,960	2,572,890	12,930
Cultural Services			
Cultural Services	2,447,563	2,582,359	134,796
JK Tett	168,339	182,956	14,617
Cultural Heritage	1,151,175	1,090,151	(61,023)
Grand Theatre	606,799	616,293	9,493
Net Taxation	4,373,876	4,471,759	97,883
Housing & Social Services			
Administration and Employment Assistance	4,294,156	4,473,814	179,658
Community Services Investment	244,375	315,866	71,491
Rent Supplement	2,840,203	2,970,105	129,902
Local Housing Corporation	4,364,489	4,207,114	(157,375)
Non Profit Housing Providers	3,303,284	3,248,059	(55,225)
Homeownership	65,000	95,000	30,000
Provincial Programs	644,408	413,038	(231,370)
Allowances & Benefits	61,848	63,085	1,237

Community Services	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
OW Childcare	39,229	40,782	1,553
Childcare Fee Subsidies	653,742	682,551	28,809
Delivery Agent Wage Sub	407,599	429,061	21,462
Special Needs	128,843	135,427	6,584
Homemaking Services	37,461	38,210	749
Neighborhood Sharing	2,547	2,598	51
Net Taxation	17,087,184	17,114,710	27,526
Recreation & Leisure			
Recreation & Leisure Administration	307,000	307,750	750
Leon's Centre	27,790	26,840	(950)
Recreation Programs	1,941,159	2,085,202	144,043
Camps	62,076	82,152	20,076
Neighbourhood Parks	186,726	203,023	16,297
Parks Development	181,551	125,850	(55,701)
Artillery Park	928,677	941,700	13,023
Belle Park Fairway	211,513	168,104	(43,409)
Tomlinson Aqua Park	276,334	274,997	(1,337)
Artificial Turf Fields	120,887	131,689	10,802
Community Centres	647,585	766,315	118,730
Arenas	2,506,882	2,765,386	258,504
Marinas	271,014	216,040	(54,974)
Net Taxation	7,669,194	8,095,048	425,854
Rideaucrest			
Administration	2,232,499	2,338,089	105,590
Dietary Services	1,603,177	1,617,101	13,924
Medical & Nursing	3,601,802	3,662,933	61,131
Housekeeping	1,282,770	1,307,303	24,533
Laundry	257,506	260,581	3,075
Building Maintenance	1,031,684	1,000,728	(30,956)
Life Enrichment	472,855	480,038	7,183
Provincial Subsidy Unallocated to Programs	(1,016,306)	(1,038,254)	(21,948)
Recovery from Residents	(3,803,089)	(3,841,120)	(38,031)
Net Taxation	5,662,898	5,787,399	124,501

Community Services	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Communications & Customer Experience			
Administration	286,257	252,684	(33,573)
Communication Services	975,804	936,302	(39,502)
Client Services	17,597	105,697	88,100
Municipal Call Centre	322,252	372,664	50,412
Net Taxation	1,601,910	1,667,347	65,437
Commissioner's Office			
Administration	443,722	453,287	9,565
Accessibility	2,090	2,090	-
Net Taxation	445,812	455,377	9,564

Corporate and Emergency Services	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Human Resources & Organization Development			
Administration	1,673,248	1,645,182	(28,066)
Payroll Services	337,953	429,414	91,461
Labour Relations	409,104	373,671	(35,433)
Health & Safety	652,007	716,853	64,846
Net Taxation	3,072,312	3,165,120	92,808
Facilities Management & Construction Services			
Administration	845,417	875,530	30,113
Facilities Maintenance	889,377	827,928	(61,448)
Properties - City Services	1,491,675	1,557,531	65,855
Properties - Leased	(29,087)	(10,496)	18,591
Solar Panel Revenue	(169,141)	(165,214)	3,927
Net Taxation	3,028,241	3,085,279	57,038
Legal Services			
POA Services	-	-	-
Legal Services	576,708	589,008	12,300
Insurance Management	711,093	754,485	43,392
Net Taxation	1,287,801	1,343,493	55,692
City Clerk			
Administration	62,839	60,788	(2,051)
Elections	200,000	200,000	-
Committee Support	676,582	685,000	8,418
Records Management & Vital Statistics	830,150	890,695	60,545
Net Taxation	1,769,571	1,836,483	66,912

Corporate and Emergency Services	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Fire & Rescue			
Administration	1,025,546	1,030,061	4,515
Communications	1,245,413	1,285,988	40,575
Fire Prevention	1,228,249	1,241,748	13,499
Fire Training	728,741	783,481	54,740
Fire Fighting	19,038,532	19,152,857	114,325
Buildings/Grounds/ Infrastructure	529,874	538,283	8,409
Vehicles & Equipment	880,642	903,565	22,923
Net Taxation	24,676,997	24,935,983	258,986
Commissioner's Office			
Administration	313,281	315,401	2,120
Net Taxation	313,281	315,401	2,120

Finance, Technology and Administration	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Mayor & Council			
Mayor's Office Administration	328,425	343,053	14,628
Council Administration	535,117	647,493	112,376
Intergovernmental Affairs	166,417	181,453	15,036
Countryside	3,300	3,150	(150)
Loyalist-Catarauqui	3,300	3,150	(150)
Collins-Bayridge	3,300	3,150	(150)
Lakeside	3,300	3,150	(150)
Portsmouth	3,300	3,150	(150)
Trillium	3,300	3,150	(150)
Kingscourt-Rideau	3,300	3,150	(150)
Meadowbrook-Strathcona	3,300	3,150	(150)
Williamsville	3,300	3,150	(150)
Sydenham	3,300	3,150	(150)
King's Town	3,300	3,150	(150)
Pittsburgh	3,300	3,150	(150)
Net Taxation	1,069,559	1,209,799	140,240
Chief Administrative Officer			
CAO Administration	503,365	498,121	(5,244)
Strategic Initiatives	200,700	201,350	650
Net Taxation	704,065	699,471	(4,594)
Airport			
Aeronautical Fees	(1,012,777)	(1,099,300)	(86,523)
Lease Revenues	(117,385)	(121,900)	(4,515)
Administration	437,930	430,600	(7,330)
Runways/Grounds/ Maintenance	669,935	767,300	97,365
Instrument Landing System	57,297	58,300	1,003
Net Taxation	35,000	35,000	-

Finance, Technology and Administration	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Information Systems & Technology			
Administration	266,382	268,113	1,730
Technology Infrastructure	1,115,950	1,179,158	63,208
Corporate Integration	485,358	529,864	44,506
Dist. Computing and Service Desk	1,427,244	1,487,205	59,961
Enterprise GIS	349,025	383,645	34,620
Net Taxation	3,643,959	3,847,985	204,026
Financial Services			
Financial Services Admin	456,577	491,450	34,873
Financial Planning	382,559	392,355	9,796
General Accounting	378,409	384,580	6,171
Taxation and Revenue	395,421	382,554	(12,867)
Net Taxation	1,612,966	1,650,939	37,973
Chief Financial Officer			
Chief Financial Officer	255,791	263,276	7,485
Net Taxation	255,791	263,276	7,485

Agencies and Boards	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Kingston Economic Development	1,439,820	1,461,417	21,597
Tourism Kingston	1,347,000	1,347,000	-
Cataraqui Region Conservation Authority (CRCA)	1,497,106	1,584,306	87,200
KFL&A Public Health	3,921,476	3,990,103	68,627
Kingston Access Services	2,808,658	3,117,338	308,681
Kingston-Frontenac Public Library Board	7,593,764	7,771,527	177,763
Kingston Police Services Board	40,866,516	41,909,175	1,042,659
Downtown Business Improvement Area (DBIA)	38,500	39,000	500
Frontenac County - Land Ambulance	7,029,695	7,366,324	336,629
Frontenac County - Fairmount Home	2,809,694	2,992,180	182,486
University Hospitals Kingston Foundation	1,050,000	1,050,000	-
Net Taxation	70,402,228	72,628,370	2,226,142

Fiscal Services and Taxation

	2018 Approved Budget	2019 Recommended Budget	Variance (\$)
Capital Levy, Fiscal Services & Tax Adjustments			
Fiscal Services	35,250,345	37,411,862	2,162,088
Tax Write-offs	1,585,172	1,400,000	(185,172)
Tax Assistance Programs	1,722,522	1,624,676	(97,846)
Exemptions - DC/Impost Allocation	500,000	900,000	400,000
Brownfield, CIP Allocations	1,500,000	1,250,000	(250,000)
Penalties & Interest on Taxes	(1,719,250)	(1,635,000)	84,250
Net Taxation	38,838,788	40,951,539	2,113,320
Taxation			
Taxation	(224,163,720)	(232,491,076)	(8,327,927)
PIL	(16,292,454)	(16,292,454)	-
Net Taxation	(240,456,175)	(248,783,530)	(8,327,927)

Budget Estimates for 2019 Public Sector Accounting Board Reporting Requirements

	2019 Budget
Operating fund expenses:	
Amortization of tangible capital assets	\$ 65,000,000
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	(10,000,000)
Investment income	(6,000,000)
Long-term debt interest	18,000,000