



City of Kingston  
Budget Meetings  
Agenda

2025-04  
Tuesday, January 21, 2025  
6:00 p.m.  
Council Chamber

Watch live on the [City of Kingston website](#).

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Pages

1. **Reconvening Roll Call**
2. **Disclosure of Potential Pecuniary Interest**
3. **Delegations**
4. **Departmental Presentations**
  1. **Growth & Development Services**  
Paige Agnew, Commissioner
  2. **Infrastructure, Transportation & Emergency Services**  
Brad Joyce, Commissioner
  3. **Community Services**  
Jennifer Campbell, Commissioner
  4. **Corporate Services**  
Neil Carbone, Commissioner
  5. **Financial and Fiscal Services**  
Desiree Kennedy, Chief Financial Officer & City Treasurer
  6. **Chief Administrative Officer**  
Lanie Hurdle, Chief Administrative Officer
5. **Proposed 2025 Operating and Capital Budgets**  
(Report Number 25-039 from the Mayor)

4

The purpose of this report is to provide Council with the proposed 2025 Operating and Capital Budgets for Council's consideration.

**6. 2025 Budget Engagement Results**

(Report Number 25-029 from the Chief Financial Officer & City Treasurer)

The purpose of this report is to provide Council with an overview of the engagement tools and activities that were utilized and summarizes the feedback received during the 2025 budget engagement process.

**7. Communications**

**8. By-Laws**

**That** By-Laws (1) through (4) be given their first and second reading.

**That** By-Laws (1) through (4) be given their third reading.

**1. A By-Law to Amend By-Law Number 2011-24 "A By-Law to Impose Water & Wastewater Rates (Utilities Kingston)**

A By-Law to Amend By-Law Number 2011-24 "A By-Law to Impose Water & Wastewater Rates (Utilities Kingston)

Three Readings

Proposed By-Law Number 2025-83

(Clause 6, January 20)

**2. A By-Law to Amend By-Law Number 2010-17, "A By-Law to Impose Gas Rates (1425445 Ontario Limited operating as Utilities Kingston)**

A By-Law to Amend By-Law Number 2010-17, "A By-Law to Impose Gas Rates (1425445 Ontario Limited operating as Utilities Kingston)

Three Readings

Proposed By-Law Number 2025-84

(Clause 7, January 20)

**3. A By-Law to Amend By-Law Number 2012-22 "A By-Law to Impose Miscellaneous Charges and Appliance Rental Rates (Utilities Kingston)**

A By-Law to Amend By-Law Number 2012-22 "A By-Law to Impose Miscellaneous Charges and Appliance Rental Rates (Utilities Kingston)

Three Readings

Proposed By-Law Number 2025-84

(Clause 8, January 20)

Agenda

Monday January 20, Tuesday January 21, 2025

Wednesday January 22, 2025 (if required)

**4. A By-Law to confirm the proceedings of Council at its meeting held on January 20, 2025 and January 21, 2025**

A By-Law to confirm the proceedings of Council at its meeting held on January 20, 2025 and January 21, 2025

Three Readings

Proposed Number 2025-85

(City Council Meeting Number 2025-04)

**9. Adjournment**

**That** Council do now adjourn.



**City of Kingston  
Report to Council  
Report Number 25-039**

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**To:** Members of Council  
**From:** Bryan Paterson, Mayor  
**Date of Meeting:** January 20, 2025  
**Subject:** Proposed 2025 Operating and Capital Budgets

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**Council Strategic Plan Alignment:**

Theme: Financial measures/budget

Goal: See above

**Executive Summary:**

The purpose of this report is to provide Council with the proposed 2025 operating and capital budgets for Council's consideration, in accordance with Section 284.16 of the [Municipal Act, 2001](#).

Proposed 2025 and 2026 operating and capital budgets for municipal utilities will be provided under a separate report.

**Authorizing Signatures:**

ORIGINAL SIGNED BY MAYOR

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Mayor Bryan Paterson

January 20, 2025

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**Options/Discussion:****Background**

Under Section 284.16 of the [Municipal Act, 2001](#), the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the head of council of the municipality and the head of council is required to prepare a proposed budget for the municipality and provide the proposed budget to Council for the Council's consideration. This report will provide Council with a summary of the proposed 2025 municipal operating and capital budgets that have been prepared in accordance with Mayoral Decision 2024-26 issued on November 22, 2024, which provided direction to staff to prepare a proposed balanced 2025 annual budget based on the following:

- a. the City's annual operating budget reflect a property tax levy for agencies and boards that is separate from municipal services, prior to preparing the 2025 budgets;
- b. prepare an operating and capital budget for municipal services based on a property tax increase that is among the lowest of the other large cities in Ontario, and that the increase is no higher than 2.6%;
- c. incorporate additional investments in initiatives that will facilitate more housing construction, provide more affordable and supportive housing options, and address on-going public safety concerns in the community;
- d. prioritize repair and rehabilitation of existing City assets such as roads, parks, and other key infrastructure and begin to develop financial strategies for future infrastructure investments that will be necessary to accommodate both current and future growth;
- e. prioritize initiatives that are either specifically aligned with City Council's 2023-2026 strategic plan or relate to core municipal responsibilities;
- f. review existing City services as necessary to identify efficiencies and potential opportunities to redirect funding from areas that do not maximize value for taxpayer dollars or are not aligned with City Council's current 2023-2026 strategic plan, towards initiatives noted in part d above;
- g. pause the annual incremental levy increase for the Green CIP program of 0.16% for the 2025 fiscal year as the program continues to have sufficient capacity with the \$400,000 currently levied on a yearly basis;
- h. prepare a report and a draft 2025 annual budget to be presented by the Mayor to Council for consideration before February 1, 2025; and
- i. request that the President and CEO of Utilities Kingston prepare proposed 2025 and 2026 rate-supported operating and capital budgets for water, wastewater, natural gas and appliance rental services that align with the Utilities Kingston 2021-2025 strategic plan and applicable services agreements between the City of Kingston and Utilities Kingston, with the proposed budgets and related reports to be presented by the Mayor to Council for consideration before February 1, 2025.

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**Analysis**

**2025 Municipal Operating Budget**

The proposed 2025 operating budget establishes operating revenue and expenditure estimates for the 2025 fiscal year. The 2025 gross operating expenditures budget of \$506.9M (excluding utilities) is offset by non-tax revenues of \$198.9M and payments in lieu of taxes (PILs) from other levels of government of \$18.5M requiring a total of \$289.5M to be raised by taxation.

The proposed operating budget incorporates inflationary impacts, addresses growth pressures, maintains existing service levels, and invests an incremental 1% in capital infrastructure. It also reflects a deferral of the incremental tax increase of 0.16% for the Green Standard Community Improvement Plan (CIP) incentive program.

Council previously approved an incremental tax increase of 0.16% per year for four years, with a \$400K levy starting in 2023, to fund the CIP incentive program. Deferred in 2024, the incremental tax levy increase has also been deferred in 2025, noting that the program continues to have sufficient capacity with the \$400K levy available on an annual basis.

In accordance with the Mayor’s direction, the total tax requirement has been split into two separate components - a municipal services tax requirement and an external agencies tax requirement. Strong Mayor Powers do not apply to external agencies and as a result, the Mayor’s direction on the property tax increase applies only to the municipal services portion of the overall property tax requirement.

In addition to projected assessment growth of \$2.1M (0.8%), supplementary taxes of \$3.4M (0.2%), and the Green Standard Community Improvement Plan levy of \$400K, the remaining property tax requirement consists of \$202.1M for municipal services, equivalent to a tax rate increase of 2.5% inclusive of 1% for capital purposes and \$81.5M for external agencies, equivalent to a tax rate increase of 2.8%.

The total amount to be raised by taxation is summarized in the table below:

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<b>Net Tax Requirements</b>	<b>2024 Budget (\$M)</b>	<b>2025 Budget (\$M)</b>	<b>Tax rate increase (%)</b>
Property Tax Revenue – Municipal Services	195.4	202.1	2.5%
Property Tax Revenue – External Agencies	73.8	81.5	2.8%
<b>Total property tax rate increase</b>	<b>269.2</b>	<b>283.6</b>	<b>5.3%</b>
Assessment Growth	-	2.1	0.8%
Supplementary Taxation	2.7	3.4	0.2%
Green CIP Levy (unchanged from 2023)	0.4	0.4	0.0%
<b>Total</b>	<b>\$ 272.3</b>	<b>\$ 289.5</b>	<b>6.3%</b>

The external agencies tax levy is further broken down in the table below. Policing costs continue to pose operating budget challenges for both municipal forces and municipalities contracting with the Ontario Provincial Police (OPP). In response to the recent increases in OPP billings, the province provided funding to those municipalities contracting with the OPP to help offset the cost increases. Similar support has not been made available to municipal forces, leaving taxpayers to cover the rising costs. In response, several city mayors have jointly requested similar funding support from the province. If successful, this funding will help to reduce the property tax rate increase attributed to policing services.

<b>Net Tax Requirements – External Agencies</b>	<b>2024 Budget (\$M)</b>	<b>2025 Budget (\$M)</b>	<b>Budget Increase (%)</b>	<b>Tax rate increase (%)</b>
Police Services	51.6	58.4	13.1%	2.5%
Other External Agencies	22.2	23.1	4.1%	0.3%
<b>Total</b>	<b>\$ 73.8</b>	<b>\$ 81.5</b>	<b>10.4%</b>	<b>2.8%</b>

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**Highlights of the 2025 Operating Budget**

- Ongoing investment in housing and homelessness utilizing the incremental investment of \$1.7M as approved by Council in 2023, as well as the increase in the annual allocation of Provincial Homelessness Prevention Program funds of \$3.8M that was announced in 2023, to support additional emergency, transitional, supportive, and affordable housing projects.
- Continue to develop new, advance and execute on all affordable housing units approved by Council.
- Continued implementation of Climate Leadership Plan and other initiatives to achieve GHG reduction targets.
- Ongoing development of asset management plans including establishing Council approved levels of service, proposed lifecycle strategies and updating long-term capital plans and funding models.
- Development of the new Official Plan and Integrated Mobility Plan.
- Transition to full producer responsibility for the Blue Box program on July 1, 2025.
- Additional investment of \$2.0M for security to ensure public safety in city facilities and public spaces as well as clean-up of public properties due to the growing number of encampments.
- Incremental staffing resources to support Council priorities, legislative requirements, and growth-related demands:
  - Four additional firefighters (deferred from 2024), as well as annualization of four new firefighters approved as part of the 2024 operating budget.
  - Additional support for enhanced road paving and repair work.
  - Project management support for large infrastructure projects.
  - Additional support to facilitate building permit review and approvals in order to meet municipal, provincial and federal housing targets, funded from the Building Reserve Fund.
  - Additional by-law and parking enforcement to support enhanced public safety and increased service hours, funded from parking revenues.
  - Additional long-term care resources, including nurse practitioners, funded by increased provincial funding aimed at enhancing resident outcomes and ensuring safe, high-quality care.
- Deferred Provincial Gas Tax revenues of \$1.0M to fund corporate administration costs to support public transportation operating expenses.
- A savings target of \$250K to reflect the impact of ongoing cost-saving measures and efficiency improvements.
- A salary gapping provision of \$500K to reflect projected savings from unplanned



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staff turnover resulting from ongoing labour market conditions and recruitment challenges.

- Continued use of the Working Fund Reserve by the Airport to offset delay in air service (\$440K).
- Contributions from the Agency Reserve to the Police Services budget (\$300K) to phase in costs of policing post-secondary gatherings and to the Kingston Access Services budget (\$100K) to phase in costs related to alignment of service hours with Kingston Transit.

## 2025 Municipal Capital Budget

The proposed 2025 capital budget reflects routine asset management/life cycle investments that are necessary for the ongoing maintenance, rehabilitation and/or replacement of existing assets, amounts required to leverage grant funding opportunities and growth-related investments that align with the recently released Draft Development Charges Background Study.

The 2025 capital budget reflects a total capital investment of \$131.3M with funding from municipal and development charge reserve funds of \$115.3M, funding from government grants of \$4.8M, funding from other contributions of \$6.2M and issuance of debt of \$5.0M. The 2025 capital budget includes senior level government multi-year grant funding under the Investing in Canada Infrastructure Program (ICIP) and the Disaster Mitigation Assistance Fund (DMAF) programs.

## Highlights of the 2025 Capital Budget

Asset management/life cycle investments include:

- Investment in roads, bridges, stormwater - \$26.5M (including \$7.5M of \$35.0M to be invested over four years to repair roads in poor condition, as included in section 3.4 of the strategic plan).
- Investment in transportation related assets - \$5.1M.
- Investment in parks - \$3.0M.
- Fleet replacement / transit / fire - \$13.5M (including \$6.7M for replacement of transit buses).
- Investment in facilities (including recreation) - \$14.3M (including \$600K for planning/design of Creekford Road Public Works Vehicle Storage Facility).
- Investment in parking infrastructure - \$3.0M.
- Investment in technology - \$6.6M.

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Strategic capital project investments include:

- Riverview Shores Roundabout - \$3.8M.
- Cataraqui Woods Dr (Sydenham Rd to 560m east) - \$5.0M.
- Investment in new neighbourhood parks (Frontenac St Parkette, 700 Princess Street) - \$2.1M.
- Solid Waste automated cart system - \$2.3M.
- New Taylor Kidd Fire and EMS station – \$20.5M.
- Investment in affordable and supportive housing - \$9.5M (including \$2.5M supported by provincial grants).
- Implementation of Facilities GHG reduction initiatives / Net Zero Transition Plan - \$1.6M.

### **Tax Rate Comparisons**

Mayoral direction to staff included a requirement that operating and capital budgets for municipal services include a property tax increase that is among the lowest of other large cities in Ontario. Staff have been monitoring budgets of other municipalities and are currently seeing increases that are in the range of 4% to 8%. The average of municipalities reviewed is in the range of 6.75%, with the lowest being City of Ottawa with an approved increase of 3.9%. This means that, without the proposed 2025 Police Services budget increase, Kingston would have the lowest property tax rate increase among other comparable cities in Ontario, based on the comparator information to date. Including the separate tax increase for external agencies, only one municipality has a tax rate increase that is lower than the City (City of Ottawa at 3.9%).

Further details on tax rate comparisons are provided as part of the attached budget documentation. Staff will continue to monitor the status of other municipal budgets and will present any additional comparator information as part of the 2025 budget presentations to Council in January.

### **Budget Process**

Staff have prepared additional documentation to support the proposed 2025 municipal operating and capital budgets, attached as Exhibit A to this report.

Council presentations are scheduled to be held for up to three nights beginning January 20, 2025. Departments and agencies will present details of the proposed budgets and be available for questions at the Council meeting.

Under the new “Strong Mayor Powers”, Council has 30 days from December 23, 2024 to pass a resolution making an amendment, if required, to the proposed budgets. The agenda will allow for time for consideration of amendments, if required. This would allow for the budget process to be finalized, and the budgets adopted by the end of the final night, similar to the previous year. To provide staff time to review and provide information on the impacts of any amendments,

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please provide any amendments to be considered during the budget meetings to the City Clerk, in writing, by noon on January 19, 2025.

Budget documentation and additional reports will be posted to the City’s website on Thursday, January 9, 2025 as part of the January 20, 2025 Council meeting agenda.

The table below provides a chronology of next steps with respect to the budget adoption process:

December 23, 2024	Mayor distributes proposed budgets to Council and the City Clerk
January 9, 2025	Proposed budgets are published on the City’s website as part of the January 20, 2025 Council agenda
January 20-22, 2025	Council budget presentations
January 22, 2025	Consideration of budget amendments, if any
<p>If amendments are approved, the Mayor has 10 calendar days to veto budget amendments passed by Council.</p> <p>If veto power is not exercised, the budget, as amended, is deemed to have been adopted (the Mayor can shorten the veto period by Mayoral Decision).</p> <p>If the Mayor exercises veto powers, the veto(s) must be set out in a written veto document and include reasons for the veto and the resolution amending the budget shall be deemed not to have been passed by Council.</p>	
<p>Within 15 days of the veto period ending, Council may override a Mayoral veto; Council override of a Mayoral veto requires a 2/3 majority of all members of Council to pass.</p>	
<p>After the process of amendments, vetoes and overrides has passed, the amended budget is deemed to have been passed. Budget bylaws are no longer required.</p>	

**Exhibits Attached:**

Exhibit A – 2025 Proposed Operating and Capital Budget Documentation



Photo by Anna Karami

# City of Kingston 2025 Proposed Operating & Capital Budgets



# 2025 Proposed Operating and Capital Budgets

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## Corporate Overview

### 2025 Operating & Capital Budget Summary

#### Executive Summary

Under Section 284.16 of the *Municipal Act, 2001*, the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the head of council of the municipality and the head of council is required to prepare a proposed budget for the municipality and provide the proposed budget to Council for the Council's consideration.

The 2025 operating and capital budgets have been prepared in accordance with the Mayoral Decision Number 2024-26, dated November 22, 2024, which provided direction to staff to prepare a proposed balanced 2025 annual budget based on the following:

- a. the City's annual operating budget reflect a property tax levy for agencies and boards that is separate from municipal services, prior to preparing the 2025 budgets;
- b. prepare an operating and capital budget for municipal services based on a property tax increase that is among the lowest of the other large cities in Ontario, and that the increase is no higher than 2.6%;
- c. incorporate additional investments in initiatives that will facilitate more housing construction, provide more affordable and supportive housing options and address on-going public safety concerns in the community;
- d. prioritize repair and rehabilitation of existing City assets such as roads, parks and other key infrastructure and begin to develop financial strategies for future infrastructure investments that will be necessary to accommodate both current and future growth;
- e. prioritize initiatives that are either specifically aligned with City Council's 2023-2026 strategic plan or relate to core municipal responsibilities;
- f. review existing City services as necessary to identify efficiencies and potential opportunities to redirect funding from areas that do not maximize value for taxpayer dollars or are not aligned with City Council's current 2023-2026 strategic plan, towards initiatives noted in part d above;
- g. pause the annual incremental levy increase for the Green CIP program of 0.16% for the 2025 fiscal year as the program continues to have sufficient capacity with the \$400,000 currently levied on a yearly basis;

- h. prepare a report and a draft 2025 annual budget to be presented by the Mayor to Council for consideration before February 1, 2025; and
- i. request that the President and CEO of Utilities Kingston prepare proposed 2025 and 2026 rate-supported operating and capital budgets for water, wastewater, natural gas and appliance rental services that align with the Utilities Kingston 2021-2025 strategic plan and applicable services agreements between City of Kingston and Utilities Kingston, with the proposed budgets and related reports to be presented by the Mayor to Council for consideration before February 1, 2025.

As part of the 2025 budget development process, the four-year operating budget projections and 15-year capital plans and funding models have been updated to reflect priorities as outlined above and in Council's strategic plan and supporting implementation plan approved May 30, 2023.

### **Operating Budget**

The 2025 proposed operating budget establishes operating revenue and expenditure estimates for the 2025 fiscal year. In accordance with the Mayoral direction above, the operating budget reflects a property tax increase for municipal services of 2.5% inclusive of the 1% increase for infrastructure investment. It also reflects a separate property tax increase for external agencies, of 2.8% as illustrated in the table below.

The proposed operating budget incorporates inflationary impacts, addresses growth pressures, maintains existing service levels and invests an incremental 1% in capital infrastructure. The increase also reflects taxation revenue from assessment growth of 0.8%, thereby reducing the tax rate increase required to fund the operating budget as well as a deferral of the incremental tax increase of 0.16% for the Green Standard Community Improvement Plan (CIP) incentive program.

Council previously approved an incremental tax increase of 0.16% annually for four years, with a \$400K levy starting in 2023, to fund the CIP program. The goal of the program is to encourage, through incentives, the construction of new buildings and the use of land in a way that achieves significant and measurable improvement in energy performance and reduces greenhouse gas (GHG) emissions. Deferred in 2024, the incremental tax levy increase has also been deferred in 2025, noting that the program continues to have sufficient capacity with the \$400K levy available on an annual basis.

The 2025 gross operating expenditures budget of \$507M (excluding utilities) is offset by non-tax revenues of \$199M and payments in lieu of taxes (PILs) from other levels of government of \$18.5M requiring \$289.5M to be raised by taxation. The total amount to be raised by taxation is summarized in the table below:

<b>Net Tax Requirements</b>	<b>2024 Budget (\$M)</b>	<b>2025 Budget (\$M)</b>	<b>Tax rate increase (%)</b>
Property Tax Revenue – Municipal Services	195.4	202.1	2.5%
Property Tax Revenue – External Agencies	73.8	81.5	2.8%
<b>Total property tax rate increase</b>	<b>269.2</b>	<b>283.6</b>	<b>5.3%</b>
Assessment Growth	-	2.1	0.8%
Supplementary Taxation	2.7	3.4	0.2%
Green CIP Levy (unchanged from 2023)	0.4	0.4	0.0%
<b>Total</b>	<b>\$ 272.3</b>	<b>\$ 289.5</b>	<b>6.3%</b>

The external agencies tax levy can be further broken down as follows:

<b>Net Tax Requirements – External Agencies</b>	<b>2024 Budget (\$M)</b>	<b>2025 Budget (\$M)</b>	<b>Budget Increase (%)</b>	<b>Tax rate increase (%)</b>
Police Services	51.6	58.4	13.1%	2.5%
Other External Agencies	22.2	23.1	4.1%	0.3%
<b>Total</b>	<b>\$ 73.8</b>	<b>\$ 81.5</b>	<b>10.4%</b>	<b>2.8%</b>

The collective external agencies budget requests make up just over 28% of the overall municipal operating budget net tax requirement. The proposed budget includes budget requests as submitted by each external agency and as approved by the respective agency's board. Documentation to support these requests is included in this budget material.

Once the budgets are established and the assessment roll, delivered by the Municipal Property Assessment Corporation (MPAC), is finalized and reviewed by staff, the final taxation levy calculations will be prepared, and a by-law will be presented to Council for approval.



## **Capital Budget**

The 2025 proposed capital budget is a one-year capital expenditure and funding plan that represents routine asset management/life cycle investments that are necessary for the ongoing maintenance, rehabilitation and/or replacement of existing assets, amounts required to leverage grant funding opportunities and growth-related investments that align with the recently released draft Development Charges Background Study.

The 2025 capital budget reflects a total capital investment of \$131.3M with funding from municipal and development charge reserve funds of \$115.3M, funding from government grants of \$4.8M, funding from other contributions of \$6.2M and issuance of debt of \$5.0M. The 2025 capital budget includes senior level government multi-year grant funding under the Investing in Canada Infrastructure Program (ICIP) and the Disaster Mitigation Assistance Fund (DMAF) programs.

The scope of the recommended capital budget has considered the staff capacity required to focus on the completion of previously approved projects sitting in capital works-in-progress. These works in progress include all previously approved projects that are not yet complete and closed.

A 15-year projected capital plan and related funding models are also included as part of this supporting budget information. These long-term models offer a structured approach to planning capital investments, a framework for prioritizing projects, and a strategy for ensuring the effective utilization of funding sources, including debt management.

The priority and scope of future capital investment and funding resources will continue to be informed by the asset management planning work, the 2024 Development Charges Background Study, the new Official Plan and Integrated Mobility Plan as well as other master plans that will require updating to reflect the most recent population and growth projections.

### **1. Budget Requirements**

Operating budgets reflect fiscal year estimates for revenues and expenditures associated with the operations of City services. The operating budget provides approval for spending for the current fiscal year. Capital budgets reflect project estimates for capital expenditures and once approved, the budget remains the approval for spending until completion of the project, sometimes over a number of years. For the purposes of financial planning the City also prepares multi-year plans including four-year operating budget projections and 15-year capital expenditure plans and funding models.

Funds flow into the City from various revenue sources to be used to pay for operating costs related to the delivery of services as well as the required capital investment. The City's capital reserve funds are then used to finance capital expenditures (investments in capital assets),

either by a pay-as-you-go method whereby funds are taken from the reserve funds to pay for the capital costs or through the issuance of debt whereby funds are borrowed to pay for the capital costs and the capital reserve funds are utilized to pay future debt principal and interest charges.

The City has an annual capital levy which is raised through revenues in the operating budget. This annual levy is transferred into the capital reserve funds each year. The capital levy is subject to a capital policy which increases the annual capital investment by a 1% increase in the rate of taxation. In 2025, approximately \$57.0M will be raised through this tax levy for capital infrastructure replacement and renewal purposes.

The continuation of the 1% annual increase for capital infrastructure purposes is reflective of longer-term strategies for responsible asset management practices, ensuring the longer-term sustainability of the municipality's capital infrastructure, reducing current infrastructure deficits, and reducing reliance on long term debt. This policy has been extremely effective to enable the rehabilitation and construction of capital assets. The continuation of the 1% increase for capital will be a critical component of the financing strategy, to be developed in response to the funding requirements being identified in the current and pending asset management plans.

In addition to the capital levy, where operations are funded by user fees and charges, a department's operating budget includes an amount to be transferred into the reserve funds each year to ensure user fee revenues are contributing proportionately to respective capital requirements.

## **2. Budget Documentation**

The budget data is summarized in a variety of ways enabling Council to review and assess the submissions comparatively. The document is sorted by group and is presented in accordance with the City's organizational structure, reflecting responsibilities by department and program. 2024 forecasted actuals have been included in the comparative data by group section to provide additional trend analysis. Within each group, the budget submission detail is summarized as follows:

- **Corporate Overview**

This section provides roll-up summaries of the 2025 operating and capital budgets. The summaries included in this section are as follows:

- 2025 Operating Budget Summary: summarizes the 2025 proposed and 2026-2028 forecasted operating budgets by revenue and expenditure type.
- 2025 Municipal Gross Expenditure/Revenue Summary by Group: summarizes the 2025 proposed and 2026-2028 forecasted total expenditures, revenues, and net tax requirements by group.

- 2025 Municipal Net Tax Revenue Budget Summary: summarizes the 2025 proposed and 2026-2028 forecasted net tax requirements by department.
- 2025 Average Tax Bill Information by Service: this schedule provides tax bill summary information that breaks down the 2025 proposed net operating budget by department as funded by an average residential property tax billing.
- Budget Estimates for Public Sector Accounting Board reporting requirements.
- 15-year (2025-2039) Capital Expenditure and Funding Forecast: corporate summary and summaries by group.
- 15-year (2025-2039) Capital Reserve Fund Balances and Year-End Projections: reserve fund balances and continuity schedules.

- **Comparative Data by Group**

- 2024 approved budget, 2025 proposed budget, variance (\$), 2026, 2027 and 2028 forecasts
  - By department
  - By account type (revenues and expenditures)
- 2025 Capital budget and funding summary

- **Comparative data by Department**

- 2024 approved budget, 2025 proposed budget, variance (\$), 2026, 2027 and 2028 forecasts
  - By account type (revenues and expenditures)
  - By program

Beginning on January 20, 2025, City departments, along with supported external agencies will present their respective budgets and related information to Council.

### 3. Municipal Comparators

Mayoral direction to staff included a requirement that operating and capital budgets for municipal services include a property tax increase that is among the lowest of the other large cities in Ontario, and that is no higher than 2.6%. Including a separate tax increase for external agencies, the City's total property tax rate increase will be 5.3%. Staff have been monitoring approved budgets of other municipalities and are currently seeing increases that are in the range of 4.0% to 8.0% with only one municipality currently at a rate lower than the City (City of Ottawa at 3.9%). The average of municipalities reviewed is in the range of 6.75%.

A number of larger municipalities are following a similar timeline as the city for reviewing and adopting their 2025 annual budgets, however, increases for larger, single-tier municipalities recently announced include:

- City of London – approved increase of 7.4%
- City of Guelph – approved increase of 7.39%
- City of Ottawa – approved increase of 3.9%
- City of Peterborough – approved operating increase of 5.89%
- City of Sudbury – approved increase of 7.3%

Lower-tier municipalities provide only a portion of municipal services, with the upper-tier providing the remaining services. The lower-tier municipalities listed below have recently announced their budget increases, however, to determine the full tax impact on property taxes, the change in the upper tier tax levy would need to be included.

- City of Burlington – approved lower-tier increase of 7.51%
- City of Oshawa – approved lower-tier increase of 7.87%

### 4. Operating Budget – Analysis

The 2025 recommended general municipal operating budget is summarized by revenue and expenditure type in Table 1 below:

**Table 1: 2025 Operating Budget (Revenue and Expenditure) Summary**

	<b>2024 Budget \$M</b>	<b>2025 Budget \$M</b>	<b>Variance \$M</b>	<b>Variance %</b>
<b>Revenues</b>				
Taxation Revenue	272.3	289.5	17.2	6.3%
PIL Revenue	18.1	18.5	0.4	2.2%
Fees and Charges	69.5	74.6	5.1	7.3%
Provincial Grants and Subsidies	99.9	105.1	5.2	5.2%
Federal Grants and Subsidies	10.1	9.9	(0.2)	(2.0%)
Recoveries – Other Municipalities	3.2	3.1	(0.1)	(3.1%)
Transfers from Reserves and Reserve Funds	5.1	6.2	1.1	21.6%
<b>Total</b>	<b>478.2</b>	<b>506.9</b>	<b>28.7</b>	<b>6.0%</b>
<b>Expenditures</b>				
Salaries, Wages and Benefits	153.7	163.1	9.4	6.1%
Materials, Supplies & Fees	46.5	47.9	1.4	3.0%
Contracted Services	23.1	23.2	0.1	0.0%
Grants and Transfers to Others	90.2	96.6	6.4	7.1%
Internal Allocations and Tax Adjustments	(0.6)	(0.4)	0.2	33.3%
Transfers to Reserve Funds	90.7	94.3	3.6	4.0%
Transfers to External Agencies – operating	68.3	75.6	7.3	10.7%
Transfers to Agencies and Boards – reserves	6.3	6.6	0.3	4.8%
<b>Total</b>	<b>478.2</b>	<b>506.9</b>	<b>28.7</b>	<b>6.0%</b>

## **2025 Budgeted Revenues**

2025 budgeted revenues of \$506.9M are increasing by a total of \$28.7M representing a 6.0% increase over the 2024 budget estimates.

## **Taxation Revenues**

Taxation revenues are increasing by \$17.2M to \$289.5M.

Included in total taxation revenues is new assessment growth added to the tax roll of \$2.1M as well as supplementary taxes (new assessment anticipated during 2025) of \$3.4M. Assessment growth refers to property taxes resulting from new construction and/or major renovations. Assessment growth provides additional taxation revenues thereby reducing the tax rate increase required to fund the operating budget. Assessment growth is estimated based on a detailed analysis of properties in various stages of development. Estimated growth and supplementary tax projections are supported using specific property information originating from building permit information. Staff worked closely with the Municipal Property Assessment Corporation (MPAC) to maximize the assessment being added to the final assessment roll for taxation purposes.

Total taxation revenue also includes \$0.4M being raised specifically for the Green Standard Community Improvement Plan Program, based on the incremental tax increase of 0.16% added in 2023 and held constant for the 2024 and 2025 fiscal years. The program continues to have sufficient capacity with the \$400,000 annual levy that currently in place.

The remaining tax requirement has been split into two separate components - a municipal services tax requirement and an external agencies tax requirement. Strong Mayor Powers do not apply to external agencies and as a result, the Mayor's direction on the property tax increase applies only to the municipal services portion of the overall property tax requirement.

The net tax requirement for municipal services of \$202.1M, represents a tax rate increase of 1.5% plus 1% for capital purposes. The net tax requirement for external agencies of \$81.5M, represents a tax rate increase of 2.8%.

Details of total taxation revenues are illustrated in the table below.

<b>Net Tax Requirements</b>	<b>2024 Budget (\$M)</b>	<b>2025 Budget (\$M)</b>	<b>Tax rate increase (%)</b>
Property Tax Revenue – Municipal Services	195.4	202.1	2.5%
Property Tax Revenue – External Agencies	73.8	81.5	2.8%
<b>Total property tax rate increase</b>	<b>269.2</b>	<b>283.6</b>	<b>5.3%</b>
Assessment Growth	-	2.1	0.8%
Supplementary Taxation	2.7	3.4	0.2%
Green CIP Levy (unchanged from 2023)	0.4	0.4	0.0%
<b>Total</b>	<b>\$ 272.3</b>	<b>\$ 289.5</b>	<b>6.3%</b>

### **Payments in Lieu of Taxes (PIL) Revenues**

A separate component of taxation revenues comes from properties owned by other levels of government in the form of payments in lieu of taxation (PIL), a large proportion of which (\$11.2M) relates to PILs for federal properties in Kingston. Post-secondary student population and hospital beds funding is also included in this category at a rate of \$75 per head and bed, unchanged since 1987. Total PIL revenues are projected to increase by \$430K reflecting the increase in the municipal tax rate net of a provision for potential adjustments to be confirmed upon receipt of the 2024-year end reconciliation for the federal properties.

### **Fees and Charges Revenue**

Fees and charges, estimated at \$74.6M, are increasing 7.3% over the 2024 budgeted amounts. Operating budgets reflect the 2025 fees and charges as recently approved by Council in December 2024 through By-Law Number 2025-6. Further information on year-to-year budget increases to this category are detailed below.

- Transit revenues are increasing 9.1% (\$896K) over the prior year estimates. For 2025, most rates have increased by 3.9%; single cash fares are increasing by \$0.25 per single fare or 7.7%. As a result, ticket revenues, monthly passes and employer transpass programs are increasing by \$247K. Revenues from post-secondary institutions are increasing by \$473K,

based on negotiated rates with the Queen's University Bus-It and St. Lawrence College programs. Advertising revenue is also increasing by \$175K over the prior year.

- As the first full year of implementation, the Automated Speed Enforcement program is projected to generate additional revenues of \$236K over the prior year.
- Garbage bag tags are increasing in 2025 from \$2 to \$4 per bag to reflect the actual cost of service. This is expected to generate an additional \$533K in revenue.
- Parking revenues are increasing by \$2.0M over prior year budgets as a result of expected rate increases effective mid-2025.
- A \$250K increase in the contractual capital contribution for the Slush Puppie Place is effective beginning in 2025.
- Municipal Accommodation Tax revenues are expected to increase by \$1.2M over 2024 estimates. These revenues are redistributed to Tourism Kingston and Kingston Accommodation Partners based on the tri-part agreement.
- Penalty and interest revenues on outstanding taxes has increased by \$550K to reflect an increasing trend in unpaid balances.
- Sale of recyclable materials is expected to decrease by \$980K with the transition to the producer responsibility model commencing July 2025.

### **Federal, Provincial, Municipal Grants and Subsidies**

Grants and subsidies from other levels of government are projected to increase by \$4.9M or 4.3% over 2024 budget estimates.

The provincial subsidies are projecting to increase by \$5.2M or 5.2%. The provincial funding component includes annual funding for Ontario Works, housing and childcare as well as funding for long term care, provincial gas tax funding (transit) and Waste Diversion Ontario funding (solid waste).

Changes to be noted in provincial revenues include:

- A reduction in provincial funding due to a One-Time PILT Mitigation Payment of \$3.6M in 2024 to cover the loss of payments-in-lieu of tax (PILT) revenues for the 2021, 2022 and 2023 fiscal years as a result of a provincial policy that reduced business education tax (BET) rates. Because the City is allowed to retain education taxes paid by PILT properties, the reduction in the BET rate meant a reduction in the education tax component of our PILT revenues of approximately \$1.2M annually. In response to lobbying efforts, the province agreed to cover the unintended shortfall in PILT revenues for the last three years for those municipalities impacted by this change in provincial



policy. There has been no indication of any further funding to offset these reduced PILT revenues.

- Waste Diversion Ontario funding is decreasing by \$1.1M from 2024 estimates. These funds support waste diversion activities until the blue box program transitions to full producer responsibility on July 1, 2025, at which time 100% of the net costs for the program will be funded by producers.
- Funding for Canada-Ontario Early Years and Childcare (CWELCC) is budgeted higher than 2024 estimates by \$6.8M. In addition to changes in the funding model, the 2025 program funding agreement was received prior to budget finalization allowing for confirmation of funding amounts.
- Budgets for provincial long-term care subsidies include an additional \$1.7M to fund additional staffing resources, including nurse practitioners, aimed at enhancing resident outcomes and ensuring safe, high-quality care.
- During the pandemic, Safe Restart – Transit funding allowed for the deferral of Provincial Gas Tax (PGT). An estimated \$6.5M remains available to support future transit operations. The 2025 budget assumes the use of \$1.0M of deferred PGT to fund corporate administration costs to support public transportation operating expenses.

Federal government funding is projected to decrease by \$200K from 2024 levels due primarily to the reductions in federal housing support in relation to the ongoing step-down funding schedule.

Recoveries from other municipalities reflect costs recovered for solid waste, transit and social services programs that are provided to neighbouring municipalities on a cost recovery basis. There is an estimated \$100K reduction from the 2024 estimates due to the transition to the producer responsibility model for the Blue Box program commencing July 2025.

### **Transfers from Reserves and Reserve Funds**

A total of \$6.2M has been budgeted to be transferred to operations from reserves and reserve funds. The establishment and maintenance of reserves is key to sound financial management and planning, helping to manage revenue and expenditure fluctuations in the operating budget.

Approximately \$2.1M is recommended to be drawn from the Working Fund Reserve in 2025, including a contribution of \$440K to the Airport to offset a delay in air service, \$475K to support the phase in of the new security level of service required at many of the city's facilities and \$550K to support encampment clean-ups. The Working Fund Reserve is an operating reserve that is established to address contingent matters, unusual fluctuations in programs and one-time expenditures. It is used as operational funding only in circumstances where the funding offsets

non-recurring expenditures or transitional requirements. It is projected that the Working Fund Reserve will have a balance of approximately \$9.5M remaining at the end of 2025.

Allocations from capital reserve funds of approximately \$1.0M are being transferred to operations to fund operational costs directly attributable to capital works. Other transfers to operations from corresponding reserves and reserve funds include:

- \$400K from the Tree Replacement Reserve Fund for tree planting and maintenance;
- \$725K from the Fire sick leave and WSIB reserve funds to manage annual fluctuations;
- \$400K from the Agency Reserve to phase in costs of policing post-secondary gatherings (\$300K) and to phase in incremental costs in the Kingston Access Services budget related to alignment of service hours with Kingston Transit (\$100K);
- \$513K from the Building Reserve Fund to offset costs of building related services;
- \$284K from the Development Charges Reserve Fund for library books and the recycling contract asset requirements; and
- \$200K from the Municipal Accommodation Tax Development Fund to support costs for First Capital Place.

## **2025 Budgeted Expenditures**

Total expenditures proposed in the 2025 budget of \$506.9M are increasing by \$28.7M or 6.0% over the 2024 approved budget. Highlights within expenditure categories are provided below.

### **Salaries, Wages and Benefits**

Compensation costs, estimated at \$163.1M, have increased 6.1% (\$9.4M) over the 2024 budget. Base salary rates have been incorporated into 2025 budget estimates in accordance with collective and compensation agreements as well as expected increases to the employer portion of benefits. Overall, 2025 base compensation is in the range of 3.0% plus additional budget to account for retroactive adjustments back to January 1, 2024 for the settlement of recent collective agreements.

The remaining variance, approximately \$3.4M, represents incremental staffing resources to support Council priorities, legislative requirements, growth related demands and continuous improvement initiatives including:

- Four additional firefighters (deferred from 2024).
- Additional support for enhanced road paving and repair work.

- Project management support for large infrastructure projects.
- Additional support to facilitate building permit review and approvals in order to meet municipal, provincial and federal housing targets, funded from the Building Reserve Fund.
- Additional by-law and parking enforcement to support enhanced public safety and increased service hours, funded from parking revenues.
- Additional long-term care resources, including nurse practitioners, funded by increased provincial funding aimed at enhancing resident outcomes and ensuring safe, high-quality care.
- Annualization of new staffing resources approved in the 2024 operating budget.

Total compensation costs are net of staff time that is directly attributable to capital works. These costs are allocated from the operating budget to appropriate projects within the capital budget in accordance with public sector accounting principles. Approximately \$15.9M or 9.7% of total salary and benefit costs is projected to be allocated to capital in 2025. These amounts are charged to capital projects primarily within capital intensive areas such as Engineering, Transportation, Facilities, Recreation and Information Systems and Technology.

A salary gapping provision of \$500K has been incorporated into the 2025 operating budget to reflect continued savings resulting from unplanned staff turnover resulting from ongoing labour market conditions and recruitment challenges.

### **Materials, Supplies and Fees**

Materials, supplies and fees are estimated at \$47.9M, an increase of \$1.4M or 3.0% over the 2024 budget, and include costs such as utilities, gasoline and diesel fuel, fleet parts and tires, salt, telecommunications and municipal taxes. While inflationary increases continue to impact a number of expenditures in this category, efforts have been made to manage the level of discretionary expenditures in order to offset inflationary pressures where possible.

Gasoline and diesel fuels are projected at \$6.7M in 2025, representing a decrease of \$445K or 6.2% from 2024 budget projections. The City has been experiencing an average cost per litre in 2024 that is consistently lower than budget. The effect of this 2024 budget variance has been incorporated into the 2025 budgets, which also reflect the provincial gas tax cuts extended to June 2025. In addition, expected fuel usage volumes are expected to decline by approximately 175K litres from 2024 resulting from the transfer of responsibility for the Blue Box program to the producers.

Utility rates are projected to increase by \$450K or 5% over the 2024 projections, reflecting the average price increase.

Insurance premium budgets of approximately \$5.6M are budgeted fairly consistent with 2024 budgeted amounts in response to lower-than-expected 2024 premium increases.

Also included in this expenditure category is \$550K, funded from the working fund, to support clean-up efforts for public properties due to the growing number of encampments.

### **Contracted Services**

This category includes a broad scope of asset maintenance and support contracts and other service contracts including fire alarm testing, cleaning services and mobile security, winter control, garbage disposal, recycling collection and processing.

These costs, budgeted at \$23.2M, are remaining consistent with 2024 budget levels. Specific cost impacts to be noted in this category:

- Additional investment of \$1.0M for security to ensure public safety in city facilities and public spaces.
- A decrease of \$1.5M in contracted services for waste diversion due to the transfer of responsibility for the Blue Box program to the producers on July 1, 2025.

### **Grants and Transfers to Others**

Grants and transfers to others are budgeted at \$96.6M, an increase of \$6.4M or 7.1% from 2024 levels. This expenditure category represents primarily transfers for Ontario Works, housing and childcare programs.

Childcare provider transfers are increasing by \$6.2M or 18.6% over the 2024 budget in conjunction with the increased funding for Canada-Ontario Early Years and Childcare (CWELCC). Ontario Works income supports are projected to remain consistent with 2024 levels.

### **Transfers to Reserve Funds**

Transfers to reserve funds are made primarily to address long term funding strategies for capital asset management and equipment replacement purposes. Budgeted at \$94.3M, the majority of the increase of \$3.6M is made up of the additional amount transferred to the Municipal Capital Reserve Fund related to the 1% incremental tax levy policy. In 2025, approximately \$57.0M will be raised through this tax levy for capital infrastructure replacement and renewal purposes.

Federal gas tax and Building Faster Fund revenues are received annually through the operating budget and are transferred to the capital reserve funds to be used to fund capital investments.

The total federal gas tax allocation for 2025 is \$8.5M. Remaining transfers to capital reserve funds represent contributions to capital from user fees and charges including capital transfers related to transit, parking, arenas, facilities, fleet and technology.

### **Transfers to External Agencies**

Net transfers to external agencies, including transfers to reserve funds for capital purposes, are projected at \$81.5M, an overall consolidated budget increase of 10.3%. Budget estimates are based on actual budget requests received by each respective agency. The budget material includes final budget submissions as approved by respective boards as follows:

- Cataraqui Region Conservation Authority (5.5% increase requested).
- Kingston Access Services (7.9% increase requested).
- Kingston Frontenac Public Library Board (2.2% increase requested).
- Kingston Police Services Board (13.7% increase requested).
- Kingston Economic Development Corporation (3.4% increase requested).
- Tourism Kingston (2.0% increase requested).
- Downtown Kingston! Business Improvement Area (2.5% requested).

Transfers to external agencies also includes an estimated increase of 3.4% for KFL&A Public Health. It was recently announced that KFL&A Public Health voted in favour of the intent to merge with Hastings Prince Edward Public Health and Leeds, Grenville and Lanark District Health Unit effective January 1, 2025, to create the South East Health Unit. A proposed 2025 budget submission will be presented to the new board for approval and submitted to the city in the new year.

Future year projections for agencies have been included based on submissions received or in the range of inflation, based on consultation with these entities.

Included in the net transfers to external agencies are transfers to capital reserve funds totalling \$6.6M, made on behalf of specific agencies where the City maintains and manages capital reserve funds on their behalf: Kingston Police Services, Kingston Frontenac Public Library and Kingston Access Services.

## **5. Capital Budget**

The 2025 capital budget reflects a total capital investment of \$131.3M with funding from municipal and development charge reserve funds of \$115.3M, funding from government grants of \$4.8M, funding from other contributions of \$6.2M and issuance of debt of \$5.0M.

Capital plans include project estimates for a variety of capital work spanning the scope of municipal operations. They generally reflect routine asset management costs incurred annually to maintain and rehabilitate existing assets, as well as growth related capital costs as determined by strategic priorities as set by Council and the recently released Draft Development Charges Background Study.

Capital plans and 15-year funding models have been updated as part of the annual budget process. These plans are impacted by changing priorities, which can require staff to reprioritize projects and scheduling in order to address related financial and resource capacity. Project timing is reviewed and adjusted where necessary in order to manage within financial parameters that have been approved as part of the City's long-range planning as well as resource capacity considerations. Careful consideration was also given to existing capital works-in-progress and the capacity required to complete those projects.

A significant portion of the 2025 capital budget relates to asset management/life cycle investment including replacement/rehabilitation envelopes as summarized below:

- Investment in roads, bridges, stormwater - \$26.5M (including \$7.5M of \$35.0M to be invested over four years to repair roads in poor condition, as included in section 3.4 of the strategic plan).
- Investment in transportation related assets - \$5.1M.
- Investment in parks - \$3.0M.
- Fleet replacement / transit / fire - \$13.5M (including \$6.7M for replacement of transit buses).
- Investment in facilities (including recreation) - \$14.3M (including \$600K for planning/design of Creekford Road Public Works Vehicle Storage Facility).
- Investment in parking infrastructure - \$3.0M.
- Investment in technology - \$6.6M.

In addition to the annual asset management/life cycle funding envelopes, the 2025 capital budget includes investment in the following strategic projects:

- Riverview Shores Roundabout - \$3.8M.
- Cataraqui Woods Drive (Sydenham Road to 560m east) - \$5.0M.
- Investment in new neighbourhood parks (Frontenac Street Parkette, 700 Princess Street) - \$2.1M.

- Solid Waste automated cart system - \$2.3M.
- New Taylor Kidd Fire and EMS station - \$20.5M.
- Investment in affordable and supportive housing - \$9.5M (including \$2.5M supported by provincial grants).
- Implementation of Facilities GHG reduction initiatives / Net Zero Transition Plan - \$1.6M.

The 15-year capital horizon incorporates a number of strategic projects detailed below. These projects represent placeholders and have been identified as part of Council's strategic plan, approved service plans and long-term asset management plans. As placeholders, some of these projects will require further review as to priority, cost, timing and funding strategies.

- Waterfront Master Plan (recommended over a 30-year horizon) - including major park projects – Battery Park, Douglas Fluhrer Park, Macdonald Memorial Park, and Confederation Park.
- Separation of combined sanitary and stormwater sewers, including required road reconstruction (recommended over 20-year horizon).
- Parks and Recreation Master Plan initiatives (recommended over 15+ year horizon).
- Active Transportation Plan initiatives (recommended over a 20+ year horizon).
- Transit – new bus purchases (multi-years) in support of future transit operations.
- Transit facilities expansion (2030).
- Investment in automated cart-based garbage collection system (2026 - 2029).
- Additional investment in Better Homes Kingston (2026, 2027, 2028).
- Investment in aquatic and wellness centre (2029).
- Investment in additional parking facilities (2027, 2028, 2029).
- Employment land acquisition and servicing (2026 - 2039).
- Future expansion of the Creekford Road municipal site (2027, 2031, 2033).
- Investment in affordable housing (2026 - 2039).
- Continued facility decarbonization (2026 - 2027).
- Railway Fire and EMS station (2027).

- Emergency Services training centre - Fire, EMS and Police (2027).
- Pittsburgh Library branch renovations and rehabilitation (2027, 2029).

## **Asset Management Requirements**

Under Ontario Regulation 588/17, the Province has mandated phased requirements to ensure that municipalities develop comprehensive asset management plans. The City continues to address these requirements. Upon completion of all phases of the asset management work, the City will have an enterprise-wide integrated asset management plan that will inform the priority and scope of investment in capital assets required to support approved levels of service as well as a roadmap that will inform the prioritization and rationale of long-term capital investment and funding resources.

In April 2019, Council adopted the City's Asset Management Policy, which was the first requirement under the Ontario Regulation. Council subsequently approved both the core and non-core asset management plans in June 2022 and November 2024, respectively. Preparation of an asset management plan that identifies proposed levels of service for all assets as well as a financing strategy is scheduled to be completed by July 1, 2025.

The asset management plans provide preliminary information on the life-cycle investment required to maintain capital assets based on asset condition and current levels of service. This work has helped to better identify the gap between the current level of capital investment and the level of investment required to maintain assets in support of current service levels. The 15-year capital models, as presented, continue to be updated, where possible, to reflect an increasing level of capital investment, based on information available to date.

## **6. Capital Funding**

Capital expenditures are financed primarily through the City's capital reserve funds, using a pay-as-you-go method whereby funds are withdrawn from the reserve funds to pay for the capital costs or through the issuance of debt whereby funds are borrowed to pay for the capital costs and the capital reserve funds are utilized to pay debt principal and interest charges. The continuation of the 1% annual increase for capital infrastructure purposes will support the increased asset management and growth requirements and will continue to move the City closer to a sustainable level of annual capital investment and reduced reliance on debt.

The City's financial capacity and financing models reflect the capital and financing requirements for capital asset reinvestment strategies as well as new capital asset investments as provided for in the 15-year capital plans. As noted above, the models will continue to be updated to reflect updated asset management data as it is available as well as growth related investments as detailed in the recently released Draft Development Charges Background Study. The continuation of the 1% capital levy will help to support the necessary level of investment in



future years and will form an integral part of the financial strategy that will be developed as part of the asset management requirements. Upcoming discussions with Council on asset levels of services and financial strategies will provide further opportunity to discuss future capital investment strategies and funding gaps.

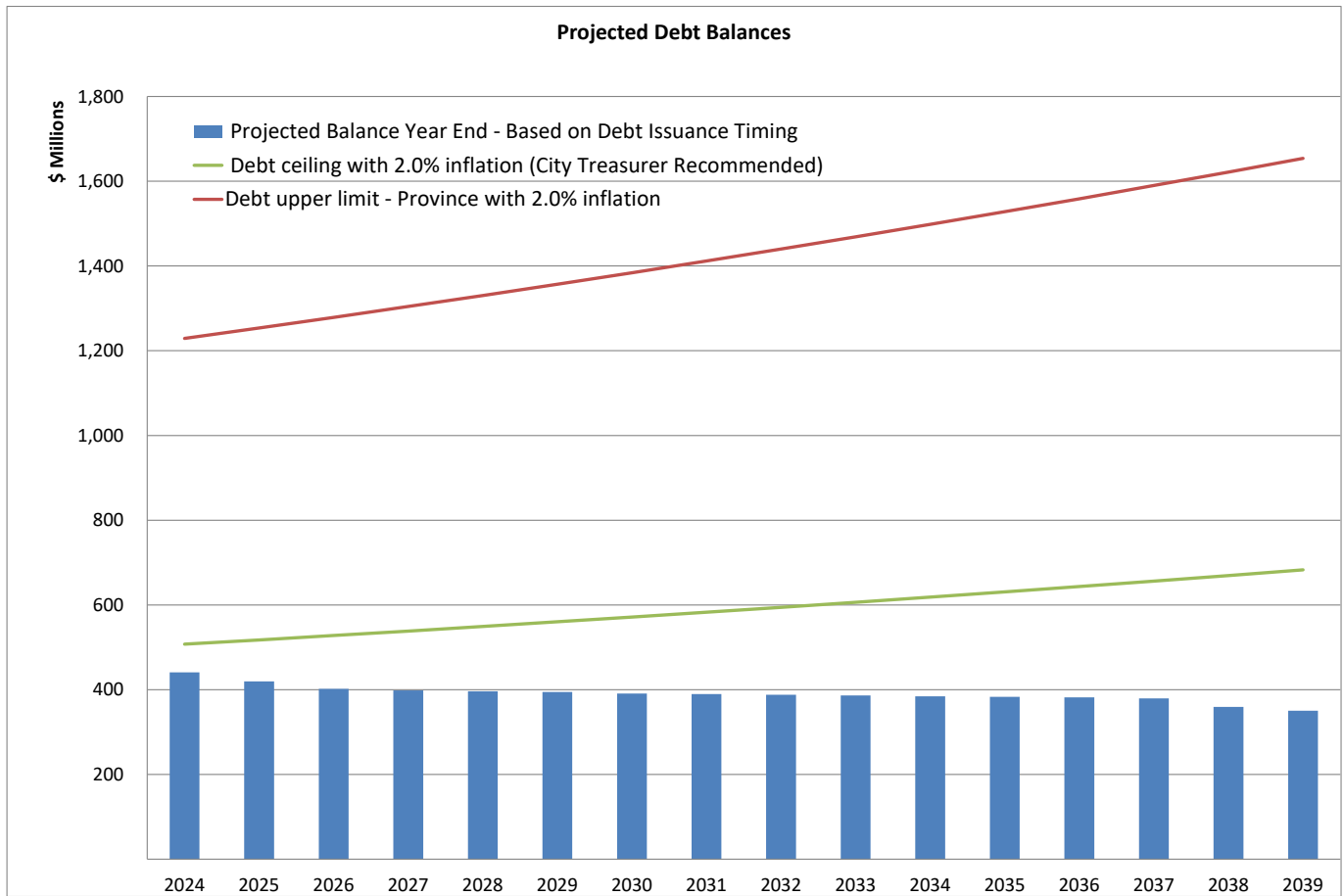
Included with the 15-year capital forecast is a projected financial plan (2025-2039) reflecting financing that corresponds to the expenditure levels from reserve funds and debenture financing. The 15-year capital plans include senior level government grant funding under the Investing in Canada Infrastructure Program (ICIP), the Disaster Mitigation Assistance Fund (DMAF) multi-year funding programs.

Debt models have been updated in the table below to reflect the capital budget and 15-year capital plans. [Report Number 24-091](#) - 2024 Municipal Debt Limits (pages 202-211), confirms an upset range for total debt issuance at \$1.2B to \$1.5B as provided by the province, based on given assumptions for amortization periods and interest rates.

The vertical bars in the following table depict the level of debt over time based on the cash flow analysis of the approved and future planned debt financing for the capital expenditure requirements over the 15-year projection period. The graph includes a line that reflects the provincial ceiling indexed at the rate of 2% to which the City could borrow and be within its debt capacity level. However, Council has endorsed the City Treasurer's recommendation to remain substantially below the provincial ceiling using a self-imposed maximum capacity level in the range of \$520M, escalated at 2% for future years in line with projected inflation.

The graph illustrates a declining debt balance which aligns with the City's long-term capital funding strategy to increase the reliance on pay-as-you-go capital funding for asset management related investment and to limit the use of debt funding for growth related and other significant capital investments, where appropriate.

**Table 2: Projected Debt Balances**



Funding of the 2025 capital requirements includes the issuance of debt in the amount of \$5.0M for the new Taylor Kidd Fire and EMS station. All previously approved debt has been issued and additional debt is projected in the capital plans beginning in 2026.

The current debt management strategy includes consideration for new debt issuance that is equal to or less than the level of principal repayments, as well as the continuance of the incremental 1% capital levy. Utilizing these strategies, the level of debt is projected to gradually decline and remain well below the threshold over time. Conservative assumptions have also been used in projecting future debt and it is likely that the actual timing of projects will provide further opportunity to defer the timing of debt issuance in order to remain well below accepted levels.

As part of their annual credit rating review, Standard and Poor’s Rating Agency reviews our budget documents, including our capital funding and debt models. They recently confirmed an AA +rating with stable outlook noting that the City employs funding strategies to minimize its debt burden, including adhering to a self-imposed limit, and developing detailed budgets based on realistic assumptions.

## 7. Property Taxation Impact

The residential property tax bill is made up of four main components: municipal taxes (as illustrated above), including the University Hospitals Kingston Foundation levy (UHKF), Police Services and other External Agencies, the County of Frontenac levy, and education taxes. The total property tax levy is calculated by applying the municipal tax rates and the education tax rate to the phase-in assessment value of the property. The province has deferred the 2020 reassessment for the 2021 through 2025 fiscal years meaning that 2025 assessments will remain at the 2020 full phase-in value. Therefore, the average assessment for the City of Kingston for 2025 taxation purposes, is unchanged from 2024 at \$328,099 for a residential property.

The municipal tax component is based on the annual budget as presented herein. In accordance with Mayoral direction, levies for Police Services and other External Agencies will be billed and collected as a separate tax levy on the property tax bill. The Frontenac County levy and education tax rates are set by the County of Frontenac (the County) and the Province of Ontario respectively and are also billed and collected as separate levies by the municipality as part of the total property tax bill. The City is not consulted, nor does it have any control over these levies.

Based on an average assessed value of a residential property of \$328,099, the 2024 municipal tax component, including the UHKF levy, represented 84% (\$3,964), the County of Frontenac component represented 5% (\$224) and the education tax component represented 11% (\$502) of the total 2024 property tax bill. Taxes on properties with assessments above or below this average value are adjusted proportionately.

Similarly for commercial/industrial properties, the municipal tax, including UHKF levy, the County levy and education tax components on the average assessed value of a commercial property represents 70%, 4% and 26% respectively of the total tax bill, and for industrial properties, 75%, 4% and 21% respectively.

Because the property tax bill includes the municipal, external agencies, County and education components, the total tax rate increase to the taxpayer may ultimately be different than the municipal tax rate increase of 2.5% (1.5% for municipal services, plus 1.0% for capital purposes) plus 2.8% for Polices Services and other External Agencies. Education tax rates for 2025 are remaining unchanged from 2024 which will help reduce the average impact of the municipal tax rate increase. The total overall tax rate increase will also be dependent on the County of Frontenac levy, which is yet to be confirmed.

A breakdown of the average residential municipal and external agencies tax component by service is provided in the Corporate Overview section of the budget material. The municipal

portion of an estimated average tax bill (\$4,174) which was used for this breakdown has been calculated by adding 5.3% to the above municipal tax component for 2024 of \$3,964.

Based on an average market assessment value, the 2025 budget impact to a homeowner is \$210 over 2024. This average calculation will be adjusted to reflect the annual budget requisition received from the County of Frontenac for County-managed services, which is shown as a separate levy on the City’s property tax billing.

The table below outlines changes to the average residential tax bill for the past ten years reflecting increases before and after the effects of changes to the education tax rate. The first column reflects approved tax rate increases from budget. The average municipal tax change reflected in the second column incorporates the effects of assessment shifts between property classes as well as tax policy set by Council whereby tax ratios are established each year which shift relative tax burden between the property classes. The elimination of commercial and industrial sub class discounts approved by Council in 2024 is also included under the tax ratio shifts column. The average tax increase will vary from property to property based on property specific reassessment changes.

**Table 3: Average Residential Tax Bill Changes 2015 – 2024**

<b>Year</b>	<b>Council Approved Overall Budget Increase</b>	<b>Average Municipal Tax Change Year over Year (include tax ratio shifts)</b>	<b>University Hospital Kingston Foundation Levy</b>	<b>County of Frontenac Levy Increase (Note 1)</b>	<b>Average Education Tax Change Year over Year</b>	<b>Average Total Tax Bill Change with Education</b>
<b>2015</b>	2.5%	2.5%			(0.4%)	2.1%
<b>2016</b>	2.5%	2.6%			(0.4%)	2.2%
<b>2017</b>	2.5%	3.2%			(0.8%)	2.5%
<b>2018</b>	2.5%	2.2%			(0.6%)	1.6%
<b>2019</b>	2.5%	2.5%			(0.7%)	1.8%
<b>2020</b>	2.5%	2.5%			(0.6%)	1.9%
<b>2021</b>	2.4%	2.4%		0.6%	(0.4%)	2.6%
<b>2022</b>	2.1%	2.1%	1.0%	(0.2%)	(0.3%)	2.6%
<b>2023</b>	3.3%	3.3%		0.6%	(0.4%)	3.5%
<b>2024</b>	3.5%	2.9%		0.2%	(0.3%)	2.8%

Note 1: County of Frontenac levy for 2015 to 2020 included within the average municipal tax change.

## 8. Operating Forecasts for Future Years

Forecasts for 2026, 2027 and 2028 operating budgets incorporate costs of expected operating plans, estimates for inflation and projected growth pressures as well as placeholders for enhanced services as identified in long-term business plans and any other Council direction to date.

Future year projections assume a municipal services tax rate increase for illustration purposes of 2.5%, including 1% for capital. A separate levy for external agencies is also illustrated for the three forecasted years based on projections provided, 2.18%, 1.21% and 1.04%, for 2026-2028, respectively. Also included in the three-year forecasts are annual amounts for assessment growth of \$3.7M in 2026 and \$3.5M in 2027 and \$3.5M in 2028. These forecasts are based on the projected timing of the completion of construction projects, including the resolution of projects in various stages of the appeal process at the Ontario Land Tribunal (OLT).

Projections also include the following items:

- Annualization of the additional four firefighters to the staffing complement, to be hired in the first quarter of 2025.
- Full-year transition to a producer responsibility model for the current Blue Box program on July 1, 2025 - 2026 to 2028 budget projections reflect the anticipated fiscal impact of this transition with respective revenue and expenditure estimates reduced accordingly. Council Report Number 22-181 Update to Blue Box Transition provides further details.
- Potential reinstatement of the Green CIP incremental tax levy increase of 0.16% in 2026 with offsetting costs included in the Climate Leadership Division.

Projections for 2026, 2027 and 2028 currently reflect a budget gap between total revenue and total expenditures with projected municipal services tax increases of 4.7%, 3.9% and 3.4% respectively. The projected tax increases for 2026, 2027 and 2028 are cumulative such that sustainable savings and other solutions identified in one year will reduce subsequent years' gaps where the solutions are "permanent". Based on current projections, strategies will be required in the next three years to close the gaps in accordance with future targeted tax increases. The table below summarizes the forecasted tax rate increases and the resulting budget gaps:

<b>Budget Projections</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Total forecasted tax rate increase	4.7%	3.9%	3.4%
Estimated maximum municipal services tax rate increase target (inclusive of 1% for capital)	(2.5%)	(2.5%)	(2.5%)
Percentage Gap	2.2%	1.4%	0.9%
Dollar gap (per year, cumulative)	\$5.9M	\$10.0M	\$12.8M

As part of the 2025 budget development process, staff conducted a number of budget workshops aimed at identifying innovative, practical solutions to address current and future year operating budget gaps. These sessions will continue in 2025 with a focus on cost-saving measures, efficiency improvements, and new revenue opportunities. Continued refinement of departmental plans will consider opportunities for service integration and staff will continue to monitor federal and provincial funding initiatives.

Strategies to reduce or eliminate levels of service in other service areas or to extend the phase-in of service enhancements may need to be considered in order to address budget pressures in future years.

## **9. Public Sector Accounting Board (PSAB) Reporting Requirements**

The adoption of the full accrual basis of accounting by municipalities in 2009 required a change from the reporting of expenditures to the reporting of expenses. Expenditures represent outlays of assets, such as cash, to purchase goods and services; however, under the full accrual basis of accounting, expenses are charged as the goods and services are actually utilized or consumed. As a result, since that time, amounts reported for expenses include, for example, amortization of tangible capital assets.

Section 290 of the [Municipal Act, 2001](#) requires municipalities to prepare balanced budgets which include all of the expenditures and revenues for the taxation year. *Ontario Regulation 284/09, Budget Matters – Expenses*, allows municipalities to exclude from their budgets estimated amounts for non-cash expenses. The reporting changes resulted in a difference in the way expenses are budgeted and how they are reported in annual financial statements. These additional budget estimates, required for Public Sector Accounting Board (PSAB) reporting, are included in the corporate overview section of the budget material and will be used for annual financial statement reporting purposes.

**City of Kingston**  
**2025 Municipal Expenditure/Revenue Summary**

<b>Revenues &amp; Expenditures</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>							
Taxation Revenue	(272,326,635)	(289,503,287)	(17,176,652)	6.3%	(303,539,121)	(315,024,601)	(326,080,019)
PIL Revenue	(18,115,854)	(18,545,617)	(429,763)	2.4%	(18,657,469)	(18,771,224)	(18,886,917)
Fees, Charges & Other Revenue	(69,483,523)	(74,591,671)	(5,108,148)	7.4%	(77,316,546)	(78,111,985)	(80,192,819)
Provincial Subsidies	(99,925,462)	(105,075,349)	(5,149,887)	5.2%	(103,160,721)	(100,422,990)	(100,837,192)
Federal Subsidies	(10,068,366)	(9,885,642)	182,724	(1.8%)	(9,439,886)	(10,521,777)	(8,584,487)
Recoveries - Other Municipalities	(3,222,904)	(3,110,549)	112,355	(3.5%)	(3,043,224)	(3,107,689)	(3,169,301)
Transfer from Reserves and Reserve Funds	(5,085,801)	(6,194,830)	(1,109,028)	21.8%	(5,024,908)	(3,173,100)	(3,096,940)
<b>Total Revenues</b>	<b>(478,228,545)</b>	<b>(506,906,945)</b>	<b>(28,678,400)</b>	<b>6.0%</b>	<b>(520,181,875)</b>	<b>(529,133,366)</b>	<b>(540,847,675)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	153,671,631	163,140,478	9,468,847	6.2%	168,919,554	173,392,154	177,843,126
Materials, Supplies & Fees	46,532,465	47,795,821	1,263,356	2.7%	49,052,082	50,226,448	51,695,607
Contracted Services	23,158,737	23,237,598	78,861	0.3%	21,860,882	21,839,638	22,271,641
Grants & Transfers to Others	90,259,417	96,668,977	6,409,560	7.1%	98,300,858	98,779,676	99,135,706
External Agencies	68,260,273	75,574,245	7,313,972	(190.1%)	81,168,534	84,478,664	87,478,346
Equipment Charges & Internal Allocations	(3,846,508)	(3,905,367)	(58,859)	(1.9%)	(4,071,776)	(4,189,918)	(4,311,193)
Tax Adjustments & Allowances	3,168,211	3,418,821	250,610	7.9%	4,290,114	6,462,111	6,484,837
Debenture Principal & Interest	56,143	54,987	(1,156)	(2.1%)	11,916	11,916	11,916
Transfers to Reserves & Reserve Funds	90,637,030	94,307,103	3,670,073	4.0%	99,647,536	100,907,876	105,556,063
Transfers to Reserve Funds - External Agencies	6,331,146	6,614,283	283,137	4.5%	6,903,117	7,197,717	7,448,256
<b>Total Expenditures</b>	<b>478,228,545</b>	<b>506,906,945</b>	<b>28,678,400</b>	<b>6.0%</b>	<b>526,082,818</b>	<b>539,106,283</b>	<b>553,614,305</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,900,941</b>	<b>9,972,915</b>	<b>12,766,630</b>

**City of Kingston**  
**2025 Municipal Gross Expenditure/Revenue Budget Summary By Group**

<b>Group</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Infrastructure, Transportation &amp; Emergency Services</b>						
Expenditure	114,259,788	116,853,789	2,594,002	117,233,552	120,324,440	123,535,216
Revenue	(25,203,517)	(25,133,151)	70,366	(23,776,849)	(24,764,921)	(25,653,044)
<b>Net</b>	<b>89,056,270</b>	<b>91,720,638</b>	<b>2,664,368</b>	<b>93,456,703</b>	<b>95,559,519</b>	<b>97,882,173</b>
<b>Growth &amp; Development Services</b>						
Expenditure	21,306,486	23,882,207	2,575,721	25,355,865	25,635,440	25,935,867
Revenue	(16,526,333)	(19,006,951)	(2,480,618)	(19,883,015)	(19,941,935)	(20,146,449)
<b>Net</b>	<b>4,780,153</b>	<b>4,875,256</b>	<b>95,103</b>	<b>5,472,850</b>	<b>5,693,505</b>	<b>5,789,418</b>
<b>Community Services</b>						
Expenditure	151,219,037	161,840,392	10,621,355	165,604,511	167,716,511	169,758,881
Revenue	(107,806,618)	(116,934,146)	(9,127,528)	(117,801,990)	(117,776,814)	(118,462,374)
<b>Net</b>	<b>43,412,420</b>	<b>44,906,245</b>	<b>1,493,825</b>	<b>47,802,521</b>	<b>49,939,698</b>	<b>51,296,507</b>
<b>Corporate Services</b>						
Expenditure	23,653,842	25,102,632	1,448,790	26,610,662	27,299,933	28,101,858
Revenue	(7,285,026)	(7,651,731)	(366,705)	(7,733,062)	(7,450,556)	(7,599,106)
<b>Net</b>	<b>16,368,816</b>	<b>17,450,901</b>	<b>1,082,085</b>	<b>18,877,600</b>	<b>19,849,376</b>	<b>20,502,753</b>
<b>Finance &amp; Administration</b>						
Expenditure	15,820,104	16,104,208	284,104	17,376,987	17,076,481	17,543,417
Revenue	(6,144,964)	(6,083,522)	61,442	(6,863,451)	(6,334,837)	(6,696,108)
<b>Net</b>	<b>9,675,140</b>	<b>10,020,687</b>	<b>345,547</b>	<b>10,513,536</b>	<b>10,741,644</b>	<b>10,847,308</b>



<b>Group</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>External Agencies</b>						
Transfers	74,591,419	82,188,528	7,597,109	88,071,651	91,676,381	94,926,601
Revenue	(742,721)	(722,543)	20,178	(380,088)	(337,815)	(345,732)
<b>Net</b>	<b>73,848,698</b>	<b>81,465,986</b>	<b>7,617,288</b>	<b>87,691,564</b>	<b>91,338,566</b>	<b>94,580,869</b>
<b>Capital Levy, Fiscal Services and Taxation</b>						
Expenditure	77,377,870	80,935,188	3,557,318	86,307,283	89,871,256	94,059,672
Revenue	(314,519,366)	(331,374,899)	(16,855,533)	(344,221,115)	(353,020,650)	(362,192,068)
<b>Net</b>	<b>(237,141,496)</b>	<b>(250,439,711)</b>	<b>(13,298,216)</b>	<b>(257,913,832)</b>	<b>(263,149,394)</b>	<b>(268,132,396)</b>
<b>Total</b>						
Expenditure	478,228,546	506,906,945	28,678,400	526,560,510	539,600,443	553,861,513
Revenue	(478,228,546)	(506,906,945)	(28,678,400)	(520,659,572)	(529,627,529)	(541,094,882)
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,900,941</b>	<b>9,972,915</b>	<b>12,766,630</b>

**City of Kingston  
2025 Municipal Net Tax Revenue Budget Summary**

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	Variance (%)	2026 Forecast	Variance (\$)	Variance (%)	2027 Forecast	Variance (\$)	Variance (%)	2028 Forecast	Variance (\$)	Variance (%)
Public Works	26,761,725	27,439,303	677,578	2.5%	29,025,016	1,585,713	5.8%	29,960,096	935,082	3.2%	30,980,819	1,020,724	3.4%
Transportation Services	2,977,346	3,239,027	261,681	8.8%	3,350,164	111,137	3.4%	3,354,218	4,054	0.1%	3,466,201	111,983	3.3%
Transit	18,732,667	19,014,744	282,077	1.5%	19,255,324	240,580	1.3%	19,455,219	199,895	1.0%	19,670,492	215,273	1.1%
Engineering	641,555	664,966	23,411	3.6%	683,315	18,349	2.8%	698,337	15,022	2.2%	713,756	15,420	2.2%
Solid Waste	9,808,121	9,301,954	(506,167)	(5.2%)	8,146,885	(1,155,069)	(12.4%)	8,346,177	199,292	2.4%	8,540,718	194,541	2.3%
Fire & Rescue	29,758,199	31,665,369	1,907,170	6.4%	32,592,344	926,975	2.9%	33,333,780	741,436	2.3%	34,090,046	756,266	2.3%
Commissioners Office	376,657	395,275	18,618	4.9%	403,654	8,379	2.1%	411,691	8,037	2.0%	420,139	8,448	2.1%
<b>Infrastructure, Transportation &amp; Emergency Services</b>	<b>89,056,270</b>	<b>91,720,638</b>	<b>2,664,368</b>	<b>3.0%</b>	<b>93,456,703</b>	<b>1,736,064</b>	<b>1.9%</b>	<b>95,559,519</b>	<b>2,102,818</b>	<b>2.3%</b>	<b>97,882,173</b>	<b>2,322,655</b>	<b>2.4%</b>
Planning Services	1,345,217	1,398,560	53,343	4.0%	1,475,244	76,684	5.5%	1,576,164	100,920	6.8%	1,614,640	38,476	2.4%
Licensing & Enforcement Services	1,300,664	1,344,413	43,749	3.4%	1,347,439	3,026	0.2%	1,354,837	7,398	0.5%	1,362,427	7,589	0.6%
Building Services	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Business, Real Estate & Environment	941,376	911,024	(30,352)	(3.2%)	953,538	42,514	4.7%	1,047,734	94,195	9.9%	1,079,021	31,287	3.0%
Climate Leadership Division	816,589	830,599	14,010	1.7%	1,298,222	467,623	56.3%	1,308,460	10,238	0.8%	1,318,961	10,501	0.8%
Commissioner's Office	376,307	390,660	14,353	3.8%	398,407	7,747	2.0%	406,309	7,902	2.0%	414,370	414,370	102.0%
<b>Growth and Development</b>	<b>4,780,153</b>	<b>4,875,256</b>	<b>95,103</b>	<b>2.0%</b>	<b>5,472,851</b>	<b>597,594</b>	<b>12.3%</b>	<b>5,693,505</b>	<b>220,654</b>	<b>4.0%</b>	<b>5,789,418</b>	<b>502,223</b>	<b>8.8%</b>
Heritage Services	2,184,503	2,216,675	32,172	1.5%	2,312,336	95,661	4.3%	2,375,201	62,865	2.7%	2,438,514	63,311	2.7%
Housing	16,531,588	17,011,841	480,253	2.9%	18,400,700	1,388,859	8.2%	19,453,758	1,053,059	5.7%	19,918,171	464,412	2.4%
Social Services	5,270,788	5,178,378	(92,410)	(1.8%)	5,332,640	154,262	3.0%	5,477,887	145,247	2.7%	5,582,658	104,771	1.9%
Long Term Care	6,632,708	6,852,679	219,971	3.3%	7,226,000	373,321	5.4%	7,464,921	238,919	3.3%	7,702,733	237,811	3.2%
Arts & Culture Services	3,442,954	3,399,328	(43,626)	(1.3%)	3,571,654	172,326	5.1%	3,717,108	145,454	4.1%	3,884,736	167,627	4.5%
Recreation & Leisure Services	7,942,101	8,728,308	786,207	9.9%	9,292,324	564,016	6.5%	9,699,071	406,746	4.4%	9,998,876	299,805	3.1%
Community Development & Wellbeing	1,123,307	1,236,903	113,596	100.0%	1,383,312	146,409	11.8%	1,463,365	80,053	5.8%	1,479,704	16,339	1.1%
Commissioner's Office	284,471	282,133	(2,338)	(0.8%)	283,555	1,422	0.5%	288,385	4,832	1.7%	291,116	2,732	0.9%
<b>Community Services</b>	<b>43,412,420</b>	<b>44,906,245</b>	<b>1,493,825</b>	<b>3.4%</b>	<b>47,802,521</b>	<b>2,896,276</b>	<b>6.4%</b>	<b>49,939,698</b>	<b>2,137,175</b>	<b>4.5%</b>	<b>51,296,507</b>	<b>1,356,809</b>	<b>2.7%</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	Variance (%)	2026 Forecast	Variance (\$)	Variance (%)	2027 Forecast	Variance (\$)	Variance (%)	2028 Forecast	Variance (\$)	Variance (%)
Human Resources & Organization Development	3,944,621	4,142,042	197,421	5.0%	4,396,021	253,979	6.1%	4,522,764	126,743	2.9%	4,631,345	108,581	2.4%
Facilities Management & Construction	3,814,697	4,188,789	374,092	9.8%	4,728,869	540,080	12.9%	5,177,491	448,622	9.5%	5,336,970	159,479	3.1%
Information Systems & Technology	5,043,575	5,379,153	335,578	6.7%	5,856,537	477,384	8.9%	6,132,909	276,372	4.7%	6,401,980	269,071	4.4%
Communications & Customer Experience	2,880,952	3,009,848	128,896	4.5%	3,144,192	134,344	4.5%	3,245,104	100,913	3.2%	3,341,755	96,652	3.0%
Asset Management & Fleet Services	184,923	210,472	25,549	0.0%	218,930	8,458	0.0%	227,642	8,712	0.0%	236,613	8,971	0.0%
Major Projects	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Commissioner's Office	500,048	520,597	20,549	4.1%	533,051	12,454	2.4%	543,466	10,415	2.0%	554,090	10,624	2.0%
<b>Corporate Services</b>	<b>16,368,816</b>	<b>17,450,901</b>	<b>1,082,085</b>	<b>6.6%</b>	<b>18,877,600</b>	<b>1,426,699</b>	<b>8.2%</b>	<b>19,849,376</b>	<b>971,777</b>	<b>5.1%</b>	<b>20,502,753</b>	<b>653,378</b>	<b>3.3%</b>
Mayor & Council	1,550,663	1,588,999	38,336	2.5%	1,628,555	39,556	2.5%	1,674,454	45,898	2.8%	1,715,794	41,341	2.5%
Chief Administrative Officer & Special Projects	699,529	733,354	33,825	4.8%	770,325	36,971	5.0%	792,963	22,638	2.9%	816,283	23,320	2.9%
Legal Services	1,815,668	1,880,998	65,330	3.6%	2,013,711	132,713	7.1%	2,092,604	78,893	3.9%	2,176,528	83,924	4.0%
City Clerk	2,078,966	2,123,380	44,414	2.1%	2,194,574	71,194	3.4%	2,238,488	43,914	2.0%	2,282,001	43,513	1.9%
Strategy Innovation & Partnerships	970,468	1,074,041	103,573	10.7%	1,160,225	86,184	8.0%	1,195,603	35,379	3.0%	1,228,497	32,893	2.8%
Airport	292,668	295,268	2,600	0.9%	302,770	7,502	2.5%	220,675	(82,095)	(27.1%)	-	(220,675)	(100.0%)
Chief Financial Officer and Financial Services	2,267,178	2,324,647	57,469	2.5%	2,443,375	118,728	5.1%	2,526,858	83,482	3.4%	2,628,205	101,348	4.0%
<b>Finance &amp; Administration</b>	<b>9,675,140</b>	<b>10,020,687</b>	<b>345,547</b>	<b>3.6%</b>	<b>10,513,536</b>	<b>492,849</b>	<b>4.9%</b>	<b>10,741,644</b>	<b>228,108</b>	<b>2.2%</b>	<b>10,847,308</b>	<b>105,664</b>	<b>1.0%</b>
Tax Requirement - Operating budget before Agencies & Boards, Capital Levy, Fiscal Services & Tax Adjustments	163,292,799	168,973,727	5,680,928	3.5%	176,123,210	7,149,483	4.2%	181,783,742	5,660,531	3.2%	186,318,160	4,534,418	2.5%
Capital Levy, Fiscal Services and Tax Adjustments	53,300,992	57,609,191	4,308,199	8.1%	64,282,757	6,673,566	11.6%	70,646,432	6,363,674	9.9%	76,834,540	6,188,107	8.8%

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	Variance (%)	2026 Forecast	Variance (\$)	Variance (%)	2027 Forecast	Variance (\$)	Variance (%)	2028 Forecast	Variance (\$)	Variance (%)
<b>Total Tax Requirement - Municipal</b>	216,593,791	226,582,918	9,989,127	4.6%	240,405,967	13,823,049	6.1%	252,430,173	12,024,205	5.0%	263,152,699	10,722,526	4.2%
<b>Agency and Board Transfers</b>	73,848,698	81,465,986	7,617,288	10.3%	87,691,564	6,225,578	7.6%	91,338,566	3,647,001	4.2%	94,580,869	3,242,302	3.5%
<b>Total Tax Requirement</b>	290,442,489	308,048,904	17,606,415	6.1%	328,097,531	20,048,627	6.5%	343,768,739	15,671,207	4.8%	357,733,568	13,964,829	4.1%
<b>Less:</b>													
<b>Payments in Lieu of Taxes</b>	(18,115,854)	(18,545,617)	(429,763)	(2.4%)	(18,657,469)	(111,853)	(0.6%)	(18,771,224)	(113,755)	(0.6%)	(18,886,917)	(115,693)	(0.6%)
<b>Property Taxation to be raised</b>	<b>272,326,635</b>	<b>289,503,287</b>	<b>17,176,652</b>	<b>6.3%</b>	<b>309,440,062</b>	<b>19,936,774</b>	<b>6.9%</b>	<b>324,997,515</b>	<b>15,557,452</b>	<b>5.0%</b>	<b>338,846,651</b>	<b>13,849,136</b>	<b>4.3%</b>
Taxation - rate increase - 2.5%	(195,401,981)	(202,141,702)	(6,739,721)	2.5%	(209,294,285)	(7,152,582)	2.5%	(216,832,763)	(7,538,478)	2.5%	(224,645,878)	(7,813,115)	2.5%
Taxation - supplementary	(2,680,357)	(3,400,000)	(719,643)	0.3%	(2,000,000)	1,400,000	(0.5%)	(2,500,000)	(500,000)	0.2%	(2,500,000)	-	0.0%
Taxation - growth	-	(2,100,000)	(2,100,000)	0.8%	(3,700,000)	(1,600,000)	0.6%	(3,500,000)	200,000	(0.1%)	(3,500,000)	-	0.0%
Taxation - External Agencies	(73,848,698)	(81,465,986)	(7,617,288)	2.8%	(87,691,564)	(6,225,578)	2.2%	(91,338,566)	(3,647,002)	1.2%	(94,580,869)	(3,242,303)	1.0%
Taxation - Green CIP (2023-2026) .16%	(395,599)	(395,599)	0	(0.0%)	(853,272)	(457,673)	0.2%	(853,272)	-	0.0%	(853,272)	-	0.0%
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,900,941</b>	<b>5,900,941</b>		<b>9,972,915</b>	<b>4,071,974</b>		<b>12,766,632</b>	<b>2,793,715</b>	

**City of Kingston**  
**2025 Average Tax Bill Information By Service**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>*Average Tax Bill (\$)</b>
Public Works	26,761,725	27,439,303	372
Transportation Services	2,977,346	3,239,027	44
Transit	18,732,667	19,014,744	258
Engineering	641,555	664,966	9
Solid Waste	9,808,121	9,301,954	126
Fire & Rescue	29,758,199	31,665,369	429
Commissioner's Office	376,657	395,275	5
<b>Infrastructure, Transportation &amp; Emergency Services</b>	<b>89,056,270</b>	<b>91,720,638</b>	<b>1,243</b>
Planning Services	1,345,217	1,398,560	19
Licensing & Enforcement Services	1,300,664	1,344,413	18
Business, Real Estate & Environment	941,376	911,024	12
Climate Leadership Division	816,589	830,599	11
Commissioner's Office	376,307	390,660	5
<b>Growth &amp; Development Services</b>	<b>4,780,153</b>	<b>4,875,256</b>	<b>66</b>
Heritage Services	2,184,503	2,216,675	30
Housing	16,531,588	17,011,841	231
Social Services	5,270,788	5,178,378	70
Long Term Care	6,632,708	6,852,679	93
Arts & Culture Services	3,442,954	3,399,328	46
Recreation & Leisure Services	7,942,101	8,728,308	118
Community Development & Wellbeing	1,123,307	1,236,903	17
Commissioner's Office	284,471	282,133	4
<b>Community Services</b>	<b>43,412,420</b>	<b>44,906,245</b>	<b>608</b>

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>*Average Tax Bill (\$)</b>
Human Resources & Organization Development	3,944,621	4,142,042	56
Facilities Management & Construction	3,814,697	4,188,789	57
Information Systems & Technology	5,043,575	5,379,153	73
Communications & Customer Experience	2,880,952	3,009,848	41
Asset Management and Fleet	184,923	210,472	3
Commissioners Office	500,048	520,597	7
<b>Corporate Services</b>	<b>16,368,816</b>	<b>17,450,901</b>	<b>236</b>
Mayor & Council	1,550,663	1,588,999	22
Chief Administrative Officer & Special Projects	699,529	733,354	10
Legal Services	1,815,668	1,880,998	25
City Clerk	2,078,966	2,123,380	29
Strategy Innovation & Partnerships	970,468	1,074,041	15
Airport	292,668	295,268	4
Chief Financial Officer and Financial Services	2,267,178	2,324,647	32
<b>Finance &amp; Administration</b>	<b>9,675,140</b>	<b>10,020,687</b>	<b>136</b>
Operating budget before fiscal/capital levy and agencies & boards	163,292,799	168,973,727	2,290
Capital Levy, Fiscal Services & Tax Adjustments	53,300,992	57,609,191	781
<b>Municipal Services</b>	<b>216,593,791</b>	<b>226,582,918</b>	<b>3,070</b>
External Agencies	73,848,698	81,465,986	1,104
<b>External Agencies</b>	<b>73,848,698</b>	<b>81,465,986</b>	<b>1,104</b>
Total tax requirement	290,442,489	308,048,904	
Payments in lieu	(18,115,854)	(18,545,617)	
<b>Property Taxation to be raised</b>	<b>272,326,635</b>	<b>289,503,287</b>	<b>4,174</b>
<b>Net</b>	<b>-</b>	<b>-</b>	

**Note:** Calculation based on a residential property with an average assessed value of \$328,099. Estimated average tax bill would be \$4,174.

**Budget Estimates for 2025 Public Sector Accounting Board  
Reporting Requirements**

<b>Expenses</b>	<b>2025 Budget</b>
<b>Operating Fund Expenses:</b>	
Amortization of tangible capital assets	82,000,000
Asset retirement liability obligations	250,000
Post-employment benefit expenses	5,000,000
Asset retirement accretion expense	7,000
<b>Reserve Fund Revenue and Expenses:</b>	
Investment income	(10,000,000)
Long-term debt interest	19,000,000

**City of Kingston  
2025 Capital Budget and 15 Year  
Expenditure Forecast**

<b>Groups</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>
Infrastructure, Transportation & Emergency Services	53,730,607	62,931,260	92,611,658	110,869,624	100,733,095	81,458,433	76,897,984	82,747,336
Growth & Development Services	5,950,070	10,587,796	16,631,889	13,938,530	38,898,062	5,415,230	5,883,973	2,772,505
Community Services	14,596,278	11,577,508	8,747,111	6,675,778	10,199,922	6,972,628	8,333,077	7,118,429
Corporate Services	50,835,306	36,429,042	78,439,062	36,349,368	162,821,808	41,954,759	42,674,998	40,873,287
Finance & Administration	395,365	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>125,507,625</b>	<b>121,525,606</b>	<b>196,429,721</b>	<b>167,833,300</b>	<b>312,652,887</b>	<b>135,801,050</b>	<b>133,790,032</b>	<b>133,511,557</b>
Police	2,785,000	2,855,000	2,825,000	3,020,000	3,750,000	2,820,000	3,040,000	2,945,000
Library	2,238,000	220,000	1,030,000	665,000	235,000	250,000	320,000	1,000,000
Kingston Access Services	756,000	892,484	690,000	740,127	796,431	990,274	804,575	851,054
<b>Total</b>	<b>131,286,625</b>	<b>125,493,090</b>	<b>200,974,721</b>	<b>172,258,427</b>	<b>317,434,318</b>	<b>139,861,324</b>	<b>137,954,607</b>	<b>138,307,611</b>
<b>Financing</b>								
Reserve Funds - Pay-As-You-Go	89,949,621	99,010,883	120,089,789	111,318,581	125,274,490	100,795,845	108,690,522	107,200,194
Reserve Funds - Debt	5,000,000	10,000,000	35,000,000	20,000,000	70,000,000	20,000,000	-	10,000,000
Reserves	100,000	50,000	-	-	-	-	-	-
Development Charges - Pay-As-You-Go	25,325,197	5,070,774	22,574,155	27,234,495	47,524,303	13,509,159	23,504,611	16,207,453
External - Other	6,123,731	5,531,725	9,908,756	5,783,555	31,278,752	1,306,298	2,364,581	1,396,893
Grant Funding	4,788,075	5,829,708	13,402,021	7,921,797	43,356,772	4,250,021	3,394,893	3,503,072
<b>Financing Total</b>	<b>131,286,625</b>	<b>125,493,090</b>	<b>200,974,721</b>	<b>172,258,427</b>	<b>317,434,318</b>	<b>139,861,324</b>	<b>137,954,607</b>	<b>138,307,611</b>



**City of Kingston  
2025 Capital Budget and 15 Year  
Expenditure Forecast**

<b>Groups</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>Total</b>
Infrastructure, Transportation & Emergency Services	78,902,635	54,088,449	68,941,968	77,700,213	85,499,483	90,203,037	87,909,522	1,205,225,302
Growth & Development Services	5,308,385	4,827,038	8,822,692	8,681,254	3,014,830	4,414,722	2,300,000	137,446,976
Community Services	7,234,197	6,615,392	6,944,525	7,115,240	7,259,155	6,358,223	6,121,009	121,868,472
Corporate Services	39,015,448	39,352,477	40,340,453	40,636,725	38,065,133	55,890,552	59,803,560	803,481,979
Finance & Administration	-	-	-	-	-	-	-	395,365
<b>Sub-Total</b>	<b>130,460,666</b>	<b>104,883,356</b>	<b>125,049,637</b>	<b>134,133,431</b>	<b>133,838,602</b>	<b>156,866,534</b>	<b>156,134,091</b>	<b>2,268,418,093</b>
Police	2,795,000	3,050,000	2,880,000	2,995,000	2,930,000	3,105,000	2,845,000	44,640,000
Library	265,000	280,000	270,000	250,000	250,000	250,000	250,000	7,773,000
Kingston Access Services	1,067,239	847,929	873,366	1,262,602	958,014	954,351	1,266,849	13,751,295
<b>Total</b>	<b>134,587,905</b>	<b>109,061,285</b>	<b>129,073,003</b>	<b>138,641,033</b>	<b>137,976,616</b>	<b>161,175,885</b>	<b>160,495,939</b>	<b>2,334,582,388</b>
<b>Financing</b>								
Reserve Funds - Pay-As-You-Go	96,758,854	95,386,495	115,483,941	116,611,310	114,170,539	143,930,194	144,827,603	1,689,498,862
Reserve Funds - Debt	20,000,000	-	-	10,000,000	10,000,000	5,000,000	-	215,000,000
Reserves	-	-	-	-	-	-	-	150,000
Development Charges - Pay-As-You-Go	13,951,894	9,754,330	9,655,682	8,062,206	9,803,152	8,206,033	11,590,562	251,974,006
External - Other	1,403,477	1,446,780	1,459,700	1,493,837	1,529,244	1,565,977	1,604,094	74,197,401
Grant Funding	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	103,762,119
<b>Financing Total</b>	<b>134,587,905</b>	<b>109,061,285</b>	<b>129,073,003</b>	<b>138,641,033</b>	<b>137,976,616</b>	<b>161,175,885</b>	<b>160,495,939</b>	<b>2,334,582,388</b>

**Infrastructure, Transportation  
and Emergency Services  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>
Public Works Services	5,050,000	3,201,500	3,305,530	3,411,641	3,519,873	3,630,271	3,742,876	3,857,734	3,974,889
Engineering Services	36,198,868	39,959,807	61,394,100	80,617,862	79,339,970	63,451,771	56,761,005	62,103,378	64,309,586
Solid Waste Services	2,400,000	502,000	1,304,040	1,306,121	508,243	110,408	112,616	114,869	117,166
Fire & Rescue	2,715,927	4,952,232	4,076,148	5,691,180	4,126,186	6,141,541	11,339,747	11,332,153	4,306,834
Transportation Services	5,150,313	10,399,221	17,495,341	16,336,321	12,732,323	6,997,942	4,435,239	4,802,703	5,187,660
Transit Services	2,215,500	3,916,500	5,036,500	3,506,500	506,500	1,126,500	506,500	536,500	1,006,500
<b>Total</b>	<b>53,730,607</b>	<b>62,931,260</b>	<b>92,611,658</b>	<b>110,869,624</b>	<b>100,733,095</b>	<b>81,458,433</b>	<b>76,897,984</b>	<b>82,747,336</b>	<b>78,902,635</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	46,727,925	35,860,028	47,161,259	61,428,313	64,921,022	41,740,833	60,070,568	61,259,807	49,542,555
Reserve Funds - Debt	-	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000	-	10,000,000	20,000,000
Development Charges - Pay-As-You-Go	4,128,461	12,126,852	24,331,995	23,845,678	9,805,259	17,787,509	15,752,453	10,304,387	9,206,330
External - Other	559,826	1,588,352	190,063	147,516	153,750	153,750	153,750	153,750	153,750
Grant Funding	2,314,395	3,356,028	10,928,341	5,448,117	5,853,063	1,776,341	921,213	1,029,392	-
<b>Financing Total</b>	<b>53,730,607</b>	<b>62,931,260</b>	<b>92,611,658</b>	<b>110,869,624</b>	<b>100,733,095</b>	<b>81,458,433</b>	<b>76,897,984</b>	<b>82,747,336</b>	<b>78,902,635</b>

**Infrastructure, Transportation  
and Emergency Services  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>Total</b>
Public Works Services	4,094,386	4,216,274	4,340,599	4,467,411	6,596,760	6,728,695	64,138,439
Engineering Services	42,462,593	51,901,474	58,708,083	63,983,331	63,229,979	62,412,554	886,834,360
Solid Waste Services	119,509	121,899	124,337	126,824	129,361	131,948	7,229,342
Fire & Rescue	1,411,000	4,898,827	1,411,000	7,811,879	5,680,882	6,561,000	82,456,534
Transportation Services	5,590,961	6,013,494	6,456,193	6,920,037	10,906,055	11,415,325	130,839,127
Transit Services	410,000	1,790,000	6,660,000	2,190,000	3,660,000	660,000	33,727,500
<b>Total</b>	<b>54,088,449</b>	<b>68,941,968</b>	<b>77,700,213</b>	<b>85,499,483</b>	<b>90,203,037</b>	<b>87,909,522</b>	<b>1,205,225,302</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	44,531,017	61,866,338	57,963,310	67,858,700	73,717,592	87,755,772	862,405,040
Reserve Funds - Debt	-	-	10,000,000	10,000,000	5,000,000	-	135,000,000
Development Charges - Pay-As-You-Go	9,403,682	6,921,879	9,583,152	7,487,033	11,331,695	-	172,016,364
External - Other	153,750	153,750	153,750	153,750	153,750	153,750	4,177,007
Grant Funding	-	-	-	-	-	-	31,626,890
<b>Financing Total</b>	<b>54,088,449</b>	<b>68,941,968</b>	<b>77,700,213</b>	<b>85,499,483</b>	<b>90,203,037</b>	<b>87,909,522</b>	<b>1,205,225,302</b>

**Growth and Development Services  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>
Business, Real Estate & Environmental Initiatives	900,000	4,510,000	2,945,000	2,485,000	8,035,000	1,825,000	2,285,000	1,425,000	2,500,000
Climate Leadership Divison	306,650	2,575,200	4,577,885	4,562,885	150,000	195,000	300,000	195,000	150,000
Planning Services	1,487,838	1,138,000	1,255,000	725,000	781,000	885,000	840,000	897,000	1,397,000
Licensing & Enforcement	210,000	-	276,000	282,000	50,000	-	-	-	50,000
Parking Services	3,025,582	2,364,596	7,535,004	5,883,645	29,872,062	2,466,230	2,458,973	255,505	1,201,385
Building Services	20,000	-	43,000	-	10,000	44,000	-	-	10,000
<b>Total</b>	<b>5,950,070</b>	<b>10,587,796</b>	<b>16,631,889</b>	<b>13,938,530</b>	<b>38,898,062</b>	<b>5,415,230</b>	<b>5,883,973</b>	<b>2,772,505</b>	<b>5,308,385</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	5,298,732	8,105,796	11,849,004	9,445,645	13,773,062	5,215,230	5,758,973	2,647,505	4,804,885
Reserve Funds - Debt	-	-	-	-	25,000,000	-	-	-	-
Development Charges - Pay-As-You-Go	262,500	125,000	425,000	125,000	125,000	200,000	125,000	125,000	503,500
External - Other	388,838	2,357,000	4,357,885	4,367,885	-	-	-	-	-
<b>Financing Total</b>	<b>5,950,070</b>	<b>10,587,796</b>	<b>16,631,889</b>	<b>13,938,530</b>	<b>38,898,062</b>	<b>5,415,230</b>	<b>5,883,973</b>	<b>2,772,505</b>	<b>5,308,385</b>

**Growth and Development Services  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>Total</b>
Business, Real Estate & Environmental Initiatives	1,350,000	1,900,000	1,375,000	1,475,000	1,375,000	1,450,000	35,835,000
Climate Leadership Divison	195,000	150,000	195,000	150,000	150,000	150,000	14,002,620
Planning Services	921,000	1,242,000	1,165,000	915,000	725,000	200,000	14,573,838
Licensing & Enforcement	-	-	-	50,000	-	-	918,000
Parking Services	2,361,038	5,530,692	5,946,254	424,830	2,164,722	500,000	71,990,518
Building Services	-	-	-	-	-	-	127,000
<b>Total</b>	<b>4,827,038</b>	<b>8,822,692</b>	<b>8,681,254</b>	<b>3,014,830</b>	<b>4,414,722</b>	<b>2,300,000</b>	<b>137,446,976</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	4,609,038	8,570,692	8,386,254	2,794,830	4,289,722	2,300,000	97,849,368
Reserve Funds - Debt	-	-	-	-	-	-	25,000,000
Development Charges - Pay-As-You-Go	218,000	252,000	295,000	220,000	125,000	-	3,126,000
External - Other	-	-	-	-	-	-	11,471,608
<b>Financing Total</b>	<b>4,827,038</b>	<b>8,822,692</b>	<b>8,681,254</b>	<b>3,014,830</b>	<b>4,414,722</b>	<b>2,300,000</b>	<b>137,446,976</b>

**Community Services  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>
Heritage Services	385,000	460,000	360,000	285,000	285,000	210,000	210,000	360,000	285,000
Arts & Cultural Services	250,000	710,000	405,000	405,000	525,000	417,500	417,500	587,500	417,500
Recreation & Leisure Services	3,721,990	3,108,112	2,922,208	1,878,975	5,217,324	2,316,563	3,670,865	2,079,886	2,314,133
Housing & Social Services	9,639,288	6,649,396	4,709,903	4,006,804	4,072,598	3,928,565	3,934,712	3,991,043	4,117,564
Long-Term Care	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Community Development & Wellbeing	500,000	550,000	250,000	-	-	-	-	-	-
<b>Total</b>	<b>14,596,278</b>	<b>11,577,508</b>	<b>8,747,111</b>	<b>6,675,778</b>	<b>10,199,922</b>	<b>6,972,628</b>	<b>8,333,077</b>	<b>7,118,429</b>	<b>7,234,197</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	11,022,598	9,053,828	6,273,431	4,202,098	7,726,242	4,498,948	5,859,397	4,644,749	4,760,517
Reserves	100,000	50,000	-	-	-	-	-	-	-
External - Other	1,000,000	-	-	-	-	-	-	-	-
Grant Funding	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680
<b>Financing Total</b>	<b>14,596,278</b>	<b>11,577,508</b>	<b>8,747,111</b>	<b>6,675,778</b>	<b>10,199,922</b>	<b>6,972,628</b>	<b>8,333,077</b>	<b>7,118,429</b>	<b>7,234,197</b>

**Community Services  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>Total</b>
Heritage Services	285,000	260,000	210,000	210,000	335,000	235,000	4,375,000
Arts & Cultural Services	417,500	420,000	430,000	600,000	430,000	430,000	6,862,500
Recreation & Leisure Services	1,858,612	2,203,327	2,406,916	2,293,492	1,490,000	1,365,000	38,847,402
Housing & Social Services	3,954,280	3,961,198	3,968,324	4,055,663	4,003,223	3,991,009	68,983,570
Long-Term Care	100,000	100,000	100,000	100,000	100,000	100,000	1,500,000
Community Development & Wellbeing	-	-	-	-	-	-	1,300,000
<b>Total</b>	<b>6,615,392</b>	<b>6,944,525</b>	<b>7,115,240</b>	<b>7,259,155</b>	<b>6,358,223</b>	<b>6,121,009</b>	<b>121,868,472</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	4,141,712	4,470,845	4,641,560	4,785,475	3,884,543	3,647,329	83,613,272
Reserves	-	-	-	-	-	-	150,000
External - Other	-	-	-	-	-	-	1,000,000
Grant Funding	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	2,473,680	37,105,200
<b>Financing Total</b>	<b>6,615,392</b>	<b>6,944,525</b>	<b>7,115,240</b>	<b>7,259,155</b>	<b>6,358,223</b>	<b>6,121,009</b>	<b>121,868,472</b>

**Corporate Services  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>
Facilities Management & Construction Services	31,145,000	15,670,000	59,910,000	14,350,000	131,575,000	22,250,000	21,360,000	19,360,000	17,650,000
Information Systems & Technology	6,662,421	10,666,892	10,654,779	10,532,634	9,589,956	10,310,217	10,192,271	10,546,271	10,874,261
Coprorate Asset Management & Fleet	13,027,885	10,092,150	7,874,283	11,466,734	21,656,852	9,394,541	11,122,728	10,967,016	10,491,187
<b>Total</b>	<b>50,835,306</b>	<b>36,429,042</b>	<b>78,439,062</b>	<b>36,349,368</b>	<b>162,821,808</b>	<b>41,954,759</b>	<b>42,674,998</b>	<b>40,873,287</b>	<b>39,015,448</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	30,794,338	34,050,055	38,316,502	32,339,464	48,139,152	37,561,211	34,907,815	39,358,645	34,900,171
Reserve Funds - Debt	5,000,000	-	25,000,000	-	25,000,000	-	-	-	-
Development Charges - Pay-As-You-Go	10,880,851	817,314	9,792,303	2,777,500	23,553,625	3,267,000	5,592,103	330,000	2,900,000
External - Other	4,160,117	1,561,673	5,330,258	1,232,404	31,099,002	1,126,548	2,175,081	1,184,643	1,215,277
Grant Funding	-	-	-	-	35,030,029	-	-	-	-
<b>Financing Total</b>	<b>50,835,306</b>	<b>36,429,042</b>	<b>78,439,062</b>	<b>36,349,368</b>	<b>162,821,808</b>	<b>41,954,759</b>	<b>42,674,998</b>	<b>40,873,287</b>	<b>39,015,448</b>



**Corporate Services  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>Total</b>
Facilities Management & Construction Services	14,475,000	18,900,000	15,450,000	16,150,000	22,450,000	22,675,000	443,370,000
Information Systems & Technology	11,489,831	11,329,427	11,862,520	11,862,105	13,749,150	13,459,162	163,781,896
Coprorate Asset Management & Fleet	13,387,646	10,111,026	13,324,204	10,053,028	19,691,402	23,669,398	196,330,082
<b>Total</b>	<b>39,352,477</b>	<b>40,340,453</b>	<b>40,636,725</b>	<b>38,065,133</b>	<b>55,890,552</b>	<b>59,803,560</b>	<b>803,481,979</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	37,755,447	39,060,503	38,728,638	36,715,639	53,910,325	58,379,216	594,917,120
Reserve Funds - Debt	-	-	-	-	-	-	55,000,000
Development Charges - Pay-As-You-Go	330,000	-	594,000	-	594,000	-	61,428,694
External - Other	1,267,030	1,279,950	1,314,087	1,349,494	1,386,227	1,424,344	57,106,135
Grant Funding	-	-	-	-	-	-	35,030,029
<b>Financing Total</b>	<b>39,352,477</b>	<b>40,340,453</b>	<b>40,636,725</b>	<b>38,065,133</b>	<b>55,890,552</b>	<b>59,803,560</b>	<b>803,481,979</b>

**Finance and Administration  
 2025 Capital Budget and  
 15 Year Capital Plan**

<b>Department</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>Total</b>
Airport	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
Finance - County of Frontenac	195,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195,365
<b>Total</b>	<b>395,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>395,365</b>
<b>Financing</b>																
Reserve Funds - Pay-As-You-Go	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
Development Charges - Pay-As-You-Go	195,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195,365
<b>Financing Total</b>	<b>395,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>395,365</b>

**External Agencies  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>
Library	2,238,000	220,000	1,030,000	665,000	235,000	250,000	320,000	1,000,000	265,000
Police	2,785,000	2,855,000	2,825,000	3,020,000	3,750,000	2,820,000	3,040,000	2,945,000	2,795,000
Kingston Access Services	756,000	892,484	690,000	740,127	796,431	990,274	804,575	851,054	1,067,239
<b>Total</b>	<b>5,779,000</b>	<b>3,967,484</b>	<b>4,545,000</b>	<b>4,425,127</b>	<b>4,781,431</b>	<b>4,060,274</b>	<b>4,164,575</b>	<b>4,796,054</b>	<b>4,127,239</b>
<b>Financing</b>									
Reserve Funds - Pay-As-You-Go	5,764,050	3,942,784	4,284,450	4,389,377	4,755,431	3,797,374	4,128,825	4,737,554	3,848,782
Development Charges - Pay-As-You-Go	-	-	230,000	-	-	236,900	-	-	244,007
External - Other	14,950	24,700	30,550	35,750	26,000	26,000	35,750	58,500	34,450
<b>Financing Total</b>	<b>5,779,000</b>	<b>3,967,484</b>	<b>4,545,000</b>	<b>4,425,127</b>	<b>4,781,431</b>	<b>4,060,274</b>	<b>4,164,575</b>	<b>4,796,054</b>	<b>4,127,239</b>

**External Agencies  
2025 Capital Budget and  
15 Year Capital Plan**

<b>Department</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>Total</b>
Library	280,000	270,000	250,000	250,000	250,000	250,000	7,773,000
Police	3,050,000	2,880,000	2,995,000	2,930,000	3,105,000	2,845,000	44,640,000
Kingston Access Services	847,929	873,366	1,262,602	958,014	954,351	1,266,849	13,751,295
<b>Total</b>	<b>4,177,929</b>	<b>4,023,366</b>	<b>4,507,602</b>	<b>4,138,014</b>	<b>4,309,351</b>	<b>4,361,849</b>	<b>66,164,295</b>
<b>Financing</b>							
Reserve Funds - Pay-As-You-Go	4,151,929	3,997,366	4,230,275	4,112,014	4,283,351	4,076,982	64,500,544
Development Charges - Pay-As-You-Go	-	-	251,327	-	-	258,867	1,221,101
External - Other	26,000	26,000	26,000	26,000	26,000	26,000	442,650
<b>Financing Total</b>	<b>4,177,929</b>	<b>4,023,366</b>	<b>4,507,602</b>	<b>4,138,014</b>	<b>4,309,351</b>	<b>4,361,849</b>	<b>66,164,295</b>

**City of Kingston  
Municipal Reserve Fund Balances  
& Year End Projections 2025 - 2039**

<b>Municipal Reserve Funds</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Capital</b>					
Municipal Capital	10,861,508	12,277,392	13,625,845	11,218,396	11,046,141
Fire Capital	4,746,639	6,433,744	1,622,781	2,180,623	3,281,229
Parking Capital	14,292,841	15,982,793	12,359,649	10,232,199	1,156,740
Environment	125,058	18,691	35,521	39,599	23,984
<b>Capital Sub-Total</b>	<b>30,026,045</b>	<b>34,712,620</b>	<b>27,643,796</b>	<b>23,670,817</b>	<b>15,508,093</b>
<b>Repair &amp; Replacement</b>					
Facility Repair	8,519,384	6,747,875	4,615,997	4,044,790	2,709,288
Rideaucrest Capital	389,772	130,451	137,882	172,599	175,331
Arenas and Other Recreational Facilities	1,845,483	887,356	42,923	284,231	112,367
Marinas	443,073	582,745	314,128	576,446	706,264
Grand Theatre Facility	511,154	385,697	254,748	574,961	446,438
Library Capital	1,181,659	1,252,424	547,713	236,785	383,190
Technology Equipment	68,800	59,552	94,974	101,939	182,140
Police Equipment	842,624	706,048	804,435	876,869	793,334
Municipal Equipment	3,447,618	3,746,649	3,469,695	3,030,388	3,007,510
Utility Equipment	7,574,477	7,416,908	7,175,190	6,026,320	6,122,954
Transit Equipment and Facilities	15,185,439	10,413,607	5,427,105	1,195,769	243,005
KAS Equipment	127,967	23,319	113,643	39,073	31,383
Solid Waste & Recycling Equipment	2,391,100	2,302,649	1,809,258	1,304,925	1,195,559
Slush Puppie Place	601,825	769,267	706,603	1,097,541	1,239,002
<b>Repair &amp; Replacement Sub-Total</b>	<b>43,130,376</b>	<b>35,424,547</b>	<b>25,514,294</b>	<b>19,562,635</b>	<b>17,347,767</b>
<b>Other</b>					
Cash in lieu of Parkland	1,375,038	1,517,789	1,664,822	1,816,267	1,972,255
Natural Land and Parkland Acquisition	323,602	228,876	379,279	534,193	693,755
Industrial Land	4,515,975	3,436,117	3,456,863	3,529,465	3,608,773
BRRAG	7,458,268	7,521,031	7,541,601	7,597,021	7,633,984
Development Charges	1,694,684	17,872,090	17,447,752	12,701,035	5,929,430
Storm Sewers Special Area	437,716	455,225	473,434	492,371	512,066
Development Charges - Water and Wastewater	2,498,578	2,329,181	5,502,698	2,942,925	5,964,380
<b>Other Sub-Total</b>	<b>18,303,861</b>	<b>33,360,308</b>	<b>36,466,449</b>	<b>29,613,277</b>	<b>26,314,642</b>
<b>Total Municipal Reserve Funds</b>	<b>91,460,282</b>	<b>103,497,476</b>	<b>89,624,539</b>	<b>72,846,730</b>	<b>59,170,502</b>
<b>Municipal Utility Reserve Funds</b>					
Gas	3,334,805	1,968,544	1,718,486	1,536,164	2,118,004
Gas Appliance	813,786	897,689	776,943	675,102	592,003
Wastewater	24,301,717	13,544,892	8,537,079	6,678,767	5,666,081
Water	64,266,747	52,004,333	36,397,554	23,300,000	19,479,752
<b>Total Municipal Utility Reserve Funds</b>	<b>92,717,055</b>	<b>68,415,459</b>	<b>47,430,063</b>	<b>32,190,032</b>	<b>27,855,840</b>
<b>Total Capital Related Reserve Funds</b>	<b>184,177,337</b>	<b>171,912,934</b>	<b>137,054,602</b>	<b>105,036,762</b>	<b>87,026,341</b>

**City of Kingston  
Municipal Reserve Fund Balances  
& Year End Projections 2025 - 2039**

<b>Municipal Reserve Funds</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>
<b>Capital</b>					
Municipal Capital	10,454,966	10,818,395	11,755,324	12,914,011	12,973,322
Fire Capital	2,983,772	2,585,866	2,302,680	2,207,726	2,790,821
Parking Capital	2,380,218	2,015,935	3,994,773	5,193,963	5,376,769
Environment	56,098	41,148	48,978	44,954	105,057
<b>Capital Sub-Total</b>	<b>15,875,054</b>	<b>15,461,345</b>	<b>18,101,755</b>	<b>20,360,654</b>	<b>21,245,969</b>
<b>Repair &amp; Replacement</b>					
Facility Repair	1,816,191	1,697,231	1,624,733	1,612,794	1,676,317
Rideaucrest Capital	348,473	37,749	244,011	323,396	323,229
Arenas and Other Recreational Facilities	69,246	94,944	209,504	27,286	369,305
Marinas	775,965	885,484	1,021,033	1,356,190	1,789,932
Grand Theatre Facility	211,037	327,279	344,130	309,430	272,461
Library Capital	559,456	721,271	262,913	555,390	622,757
Technology Equipment	52,108	91,368	163,335	135,874	356,944
Police Equipment	982,883	1,101,712	963,255	1,050,403	960,563
Municipal Equipment	3,872,209	3,905,607	4,762,626	4,827,539	5,715,029
Utility Equipment	6,173,636	5,934,795	4,375,843	3,807,394	4,164,467
Transit Equipment and Facilities	635,118	1,047,973	927,282	1,129,762	1,864,557
KAS Equipment	143,392	233,080	305,384	436,009	574,209
Solid Waste & Recycling Equipment	1,290,166	571,272	656,222	748,587	848,781
Slush Puppie Place	1,583,625	1,483,330	1,310,982	1,207,050	1,148,757
<b>Repair &amp; Replacement Sub-Total</b>	<b>18,513,505</b>	<b>18,133,095</b>	<b>17,171,252</b>	<b>17,527,103</b>	<b>20,687,309</b>
<b>Other</b>					
Cash in lieu of Parkland	2,132,923	2,298,410	2,468,863	2,644,429	2,825,262
Natural Land and Parkland Acquisition	858,103	1,027,382	1,201,740	1,381,328	1,566,304
Industrial Land	3,695,078	3,891,684	3,944,493	4,106,787	5,823,949
BRRAG	7,626,986	7,653,253	7,668,462	7,661,430	7,651,044
Development Charges	6,309,624	6,524,946	7,051,859	18,535,508	18,505,083
Storm Sewers Special Area	532,549	553,851	576,005	599,045	623,007
Development Charges - Water and Wastewater	9,370,389	14,434,692	22,757,601	32,142,594	36,439,699
<b>Other Sub-Total</b>	<b>30,525,652</b>	<b>36,384,218</b>	<b>45,669,022</b>	<b>67,071,119</b>	<b>73,434,347</b>
<b>Total Municipal Reserve Funds</b>	<b>64,914,210</b>	<b>69,978,659</b>	<b>80,942,030</b>	<b>104,958,877</b>	<b>115,367,625</b>
<b>Municipal Utility Reserve Funds</b>					
Gas	2,718,050	3,117,657	3,455,138	3,700,119	4,116,716
Gas Appliance	528,479	485,372	464,547	465,878	491,247
Wastewater	4,930,177	3,252,724	3,186,429	3,463,424	2,440,080
Water	17,631,788	16,386,036	19,222,031	18,690,117	15,588,289
<b>Total Municipal Utility Reserve Funds</b>	<b>25,808,494</b>	<b>23,241,788</b>	<b>26,328,146</b>	<b>26,319,538</b>	<b>22,636,332</b>
<b>Total Capital Related Reserve Funds</b>	<b>90,722,705</b>	<b>93,220,447</b>	<b>107,270,175</b>	<b>131,278,415</b>	<b>138,003,957</b>

**City of Kingston  
Municipal Reserve Fund Balances  
& Year End Projections 2025 - 2039**

<b>Municipal Reserve Funds</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>
<b>Capital</b>					
Municipal Capital	10,230,110	10,397,935	12,357,758	12,661,192	11,986,548
Fire Capital	2,911,906	4,562,409	2,785,161	3,413,021	2,931,424
Parking Capital	2,476,287	3,259,275	4,731,247	6,651,724	10,464,055
Environment	231,426	1,060,644	1,827,394	2,733,030	3,604,323
<b>Capital Sub-Total</b>	<b>15,849,729</b>	<b>19,280,263</b>	<b>21,701,560</b>	<b>25,458,966</b>	<b>28,986,350</b>
<b>Repair &amp; Replacement</b>					
Facility Repair	1,831,040	2,601,081	3,511,698	2,185,562	1,982,004
Rideaucrest Capital	343,017	309,300	1,124,841	2,000,768	2,924,578
Arenas and Other Recreational Facilities	513,268	813,043	1,035,416	688,660	1,702,077
Marinas	2,250,037	2,737,559	3,253,587	3,781,189	4,401,022
Grand Theatre Facility	283,980	497,770	716,980	906,329	1,100,529
Library Capital	746,744	939,976	998,618	1,169,720	1,389,070
Technology Equipment	245,112	136,382	211,958	57,901	129,132
Police Equipment	1,121,552	1,151,914	1,892,012	2,613,915	3,709,771
Municipal Equipment	5,820,942	6,551,830	7,577,152	3,241,926	3,714,362
Utility Equipment	4,660,559	3,406,065	5,224,250	4,501,760	2,987,193
Transit Equipment and Facilities	2,347,206	388,845	2,154,610	4,128,551	1,849,553
KAS Equipment	720,273	761,192	888,761	1,056,153	1,207,423
Solid Waste & Recycling Equipment	957,258	1,074,486	1,215,897	1,363,839	1,521,308
Slush Puppie Place	1,049,772	1,087,077	709,099	844,440	679,628
<b>Repair &amp; Replacement Sub-Total</b>	<b>22,890,761</b>	<b>22,456,518</b>	<b>30,514,879</b>	<b>28,540,716</b>	<b>29,297,650</b>
<b>Other</b>					
Cash in lieu of Parkland	3,011,519	3,203,365	3,400,966	3,604,495	3,814,130
Natural Land and Parkland Acquisition	1,756,829	1,953,070	2,155,198	2,363,391	2,577,828
Industrial Land	7,288,726	9,266,147	11,308,195	13,416,917	15,594,419
BRRAG	7,626,268	7,585,834	7,528,388	7,452,483	7,356,572
Development Charges	18,712,616	20,080,408	20,050,160	21,978,007	20,876,562
Storm Sewers Special Area	647,927	673,844	700,798	728,830	757,983
Development Charges - Water and Wastewater	42,744,750	27,106,634	24,430,475	29,346,101	38,685,124
<b>Other Sub-Total</b>	<b>81,788,635</b>	<b>69,869,301</b>	<b>69,574,180</b>	<b>78,890,223</b>	<b>89,662,618</b>
<b>Total Municipal Reserve Funds</b>	<b>120,529,124</b>	<b>111,606,082</b>	<b>121,790,619</b>	<b>132,889,905</b>	<b>147,946,618</b>
<b>Municipal Utility Reserve Funds</b>					
Gas	4,339,730	4,688,289	4,969,007	5,192,573	5,220,013
Gas Appliance	542,576	619,795	723,830	856,628	1,018,146
Wastewater	4,630,845	7,490,855	15,610,801	24,862,668	40,222,182
Water	17,562,672	23,109,405	20,066,136	27,403,020	36,197,141
<b>Total Municipal Utility Reserve Funds</b>	<b>27,075,823</b>	<b>35,908,343</b>	<b>41,369,775</b>	<b>58,314,890</b>	<b>82,657,482</b>
<b>Total Capital Related Reserve Funds</b>	<b>147,604,948</b>	<b>147,514,426</b>	<b>163,160,394</b>	<b>191,204,794</b>	<b>230,604,100</b>

**City of Kingston  
Municipal Reserve Fund  
Continuity Schedules 2025 - 2039**

<b>Capital Reserve Funds</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>
<b>Opening Balance - January 1</b>	<b>252,027,015</b>	<b>184,177,337</b>	<b>171,912,934</b>	<b>137,054,602</b>	<b>105,036,762</b>	<b>87,026,342</b>	<b>90,722,705</b>	<b>93,220,447</b>
<b>Contributions:</b>								
General Fund - net taxation	60,609,800	64,603,544	68,794,082	73,076,490	77,426,130	81,979,341	86,698,733	91,589,508
General Fund - other including utilities	77,986,505	81,319,988	79,765,454	85,100,560	92,740,675	94,575,858	98,747,365	104,589,157
Notes Receivable - Interest	1,031,906	1,031,906	1,031,906	1,031,906	1,031,906	1,031,906	1,031,906	1,031,906
Kingston Hydro - Dividends	1,400,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Federal Gas Tax Grants	8,453,022	8,330,689	8,330,689	8,330,689	8,430,689	8,530,689	8,630,689	8,730,689
Transfer between Reserve Funds	12,019,881	11,747,694	11,739,891	13,788,691	14,138,416	14,189,085	14,240,715	14,493,326
Levies collected	47,547,676	45,221,357	46,574,997	47,969,245	49,405,326	50,884,486	52,170,043	53,729,815
Contributions from Gas and Appliance Rental Operations	3,000,778	3,020,260	3,030,263	3,040,365	3,050,569	3,060,875	3,071,283	3,081,796
Contributions Sub-Total	212,049,567	216,775,438	220,767,282	233,837,946	247,723,711	255,752,239	266,090,734	278,746,199
Interest	6,869,735	5,650,545	5,030,680	3,972,076	3,326,974	3,133,096	3,262,278	3,563,454
<b>Drawdowns:</b>								
Capital Expenditures	192,217,867	166,760,371	215,598,535	214,910,023	221,847,865	174,186,435	196,623,680	180,579,315
Cash Flow	39,426,314	10,891,849	(9,946,811)	(13,495,739)	(20,303,097)	9,194,800	(2,268,787)	14,068,293
Principal and Interest - Issued/Approved/Planned Debt	38,477,315	38,311,284	38,568,425	39,492,105	46,139,419	49,232,282	52,289,574	53,120,040
Short Term Interest	259,402	277,570	329,096	348,370	361,661	377,400	369,525	369,525
Transfers to Operating Budget	1,078,772	1,055,058	1,044,977	1,065,877	1,087,194	1,108,938	1,131,117	1,153,739
Transfers to other capital reserve funds	15,309,310	17,394,250	15,062,074	27,507,223	19,928,060	21,089,121	18,710,165	18,969,010
Drawdowns Sub-Total	286,768,980	234,690,382	260,656,297	269,827,859	269,061,102	255,188,976	266,855,274	268,259,923
<b>Closing Balance - December 31</b>	<b>184,177,337</b>	<b>171,912,934</b>	<b>137,054,602</b>	<b>105,036,762</b>	<b>87,026,342</b>	<b>90,722,705</b>	<b>93,220,447</b>	<b>107,270,175</b>



**City of Kingston  
Municipal Reserve Fund  
Continuity Schedules 2025 - 2039**

<b>Capital Reserve Funds</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>
<b>Opening Balance - January 1</b>	<b>107,270,175</b>	<b>131,278,415</b>	<b>138,003,959</b>	<b>147,604,947</b>	<b>147,514,426</b>	<b>163,160,394</b>	<b>191,204,795</b>
<b>Contributions:</b>							
General Fund - net taxation	96,518,614	101,627,195	106,837,947	112,152,913	117,657,095	119,871,831	122,130,861
General Fund - other including utilities	109,941,760	115,472,149	119,221,153	125,359,677	130,353,920	135,372,483	139,508,412
Notes Receivable - Interest	1,031,906	1,031,906	1,031,906	1,031,906	1,031,907	1,031,907	1,031,907
Kingston Hydro - Dividends	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Federal Gas Tax Grants	8,830,689	8,930,689	9,030,689	9,130,689	9,230,689	9,330,689	9,430,689
Transfer between Reserve Funds	14,346,937	14,601,567	14,457,236	15,013,965	15,071,777	15,130,687	15,190,719
Levies collected	55,289,286	37,437,816	34,274,725	32,699,116	33,677,088	34,684,371	35,721,903
Contributions from Gas and Appliance Rental Operations	3,092,414	3,103,138	3,113,970	3,124,909	3,135,958	3,167,318	3,198,991
Contributions Sub-Total	290,551,606	283,704,460	289,467,626	300,013,175	311,658,435	320,089,285	327,713,482
Interest	4,153,715	4,568,172	4,847,570	4,693,278	5,132,414	5,905,206	6,981,258
<b>Drawdowns:</b>							
Capital Expenditures	175,918,589	181,306,539	178,244,789	233,182,103	189,845,875	194,949,559	199,976,988
Cash Flow	18,318,163	20,271,805	32,088,706	(2,643,407)	37,891,211	30,208,371	20,975,450
Principal and Interest - Issued/Approved/Planned Debt	52,389,569	51,793,080	54,548,384	54,518,427	53,562,112	52,879,035	54,082,499
Short Term Interest	364,275	364,275	364,275	364,275	360,994	357,713	357,713
Transfers to Operating Budget	1,176,814	1,200,350	1,224,357	1,248,844	1,273,821	1,299,298	1,325,284
Transfers to other capital reserve funds	22,529,675	26,611,037	18,243,696	18,126,732	18,210,865	18,256,115	18,577,502
Drawdowns Sub-Total	270,697,084	281,547,086	284,714,207	304,796,975	301,144,878	297,950,091	295,295,435
<b>Closing Balance - December 31</b>	<b>131,278,415</b>	<b>138,003,959</b>	<b>147,604,947</b>	<b>147,514,426</b>	<b>163,160,394</b>	<b>191,204,795</b>	<b>230,604,101</b>

# Finance & Administration

## 2025 Operating & Capital Budget Summary

Finance & Administration represents departments and offices that provide some of the corporate support and administrative services to the corporation. Operations reported within Finance & Administration are:

- Mayor & Council
- Office of the Chief Administrative Officer & Special Projects
- Legal Services
- Office of the City Clerk
- Strategy, Innovation & Partnerships
- Airport
- Office of the Chief Financial Officer & City Treasurer
- Financial Services

Budget related data:

The gross operating budget for this group is approximately \$16.1M. This is funded by non-tax revenues in the amount of \$6.1M and a net budget requirement from taxation of \$10M. Non-tax revenues include user fees and other revenues of \$4.5M and transfers from reserves and reserve funds of \$1.3M. The 2025 net budget requirement from taxation is increasing by \$341K or 3.5%.

In 2025, this group will continue to focus on providing management and administrative leadership for overall delivery of municipal services, and the progressive development of a corporation that meets the needs of our growing and diverse community.

### **1. Mayor & Council, Chief Administrative Officer & Special Projects**

#### **Service Overview**

These offices set the corporate leadership direction within the framework of Council's strategic priorities and direct the implementation of all policies, plans and programs approved by Council.

Council related budgets, similar to the prior year, include costs for elected officials' remuneration and amounts for Council travel, training, cell phones and miscellaneous charges. Travel budgets of \$2,000 per Councillor are available to cover the costs of attending conferences and for other training and professional development purposes. For those members of Council appointed to the Association of Municipalities of Ontario (AMO) and/or the Federation of Canadian Municipalities (FCM), a separate budget amount is provided for those purposes.

These offices will continue to work closely with:

- Federal and Provincial governments
- Association of Municipalities of Ontario (AMO)
- Federation of Canadian Municipalities (FCM)
- Ontario's Big City Mayors (OBCM)
- Mayors and Regional Chairs of Ontario (MARCO)
- Eastern Ontario Wardens' Caucus (EOWC)
- Eastern Ontario Mayors' Caucus (EOMC)
- Eastern Ontario Leadership Council (EOLC)
- Regional Mayors Group

### **Chief Administrative Officer**

The CAO's Office provides corporate leadership and acts as point of contact for key strategic partnerships with agencies. The CAO enhances intergovernmental relations with senior levels of government and collaboration with regional partners.

The CAO's Office will continue to focus on health and homelessness issues locally and at the provincial level as it has become one of the most significant challenges that communities are facing. It will continue to support health care services and initiatives in collaboration with health care partners, specifically agencies providing addiction & mental health support services.

The CAO's Office will continue to lead and support the implementation of a number of tourism and economic development strategies and will actively be engaged in the update of both tourism and economic development strategies in 2025. The CAO's Office will focus on legislative changes from higher levels of government and the impact to local and strategic initiatives such as housing targets, homelessness prevention, and public safety.

## 2. Legal Services

### Service Overview

The Legal Services Department provides legal advice and representation to City Council and staff on a range of municipal issues, including: planning and development; real estate; corporate-commercial; housing and social services; construction; procurement; corporate governance; risk management; and environment. Legal Services negotiates and finalizes complex agreements on behalf of the City and conducts litigation matters before the courts and administrative tribunals, including the Ontario Land Tribunal and the Ontario Human Rights Commission.

Legal Services provides enhanced support to the Business, Real Estate and Environment Department by managing all real estate transactions (including property acquisitions, dispositions and easements).

The Legal Services Department operates the Provincial Offences Court on behalf of the City of Kingston and the County of Frontenac, as well as the prosecution of charges laid by enforcement agencies arising from the contravention of certain provincial laws and municipal by-laws. As the delegated service delivery agent for the Province, the municipality is mandated to provide *Provincial Offences Act* services and prosecutions in both English and French.

The Insurance & Risk Management division of Legal Services is responsible for the coordination of the City's comprehensive insurance coverage, claims administration, third-party insurance requirements, and claims recoveries. The Insurance & Risk Management division also provides professional advice and expertise to City departments and various agencies and boards, including Utilities Kingston, Kingston Hydro Corporation, Kingston Police, Downtown Kingston BIA, and the Kingston Frontenac Public Libraries.

### Priority Focus & Key Initiatives

- Fostering growth of the *Provincial Offences Act* Court to reflect increased roles and responsibilities, including the transfer of Part III proceedings from the Province to the City, as well as the implementation of the red-light camera and automated speed enforcement camera programs;
- Developing a proactive risk management culture at the City of Kingston, including coordinating with City departments to create operational procedures and policies to manage risk;
- Coordinating and overseeing subrogation processes to increase recoveries (collections) for damage to City of Kingston properties; and

- Supporting and advising Council and staff in relation to topical issues, emerging risks and Council Strategic Priorities, including encampments, cybersecurity and incident response planning, risk mitigation, and land development.

### **3. Office of the City Clerk**

#### **Service Overview**

The Office of the City Clerk (City Clerk’s Department) provides coordination and procedural support to City Council and committees, information and records management services, corporate printing, and mail delivery services for the corporation. The City Clerk’s Department facilitates virtual and hybrid meeting formats for all Council and committee meetings. Meetings are live-streamed, real-time closed captioned and saved to the City of Kingston website. This format fosters increased public participation and offers flexibility for Council and committee members.

The City Clerk’s Department manages the City’s accessibility portfolio and is responsible for maintaining compliance with the Province’s accessibility laws. The City Clerk’s Department supports the Municipal Accessibility Advisory Committee (MAAC), responds to public concerns related to accessibility, and supports City staff in implementing solutions designed to foster the accessibility and inclusiveness of municipal programs, services and buildings.

The City Clerks Department is responsible for performing civil marriage solemnization in accordance with the *Marriage Act* and overseeing the administration of the Pine Grove Cemetery, including traditional burials and natural green burials.

The City Clerk establishes and directs the City’s corporate records management program and is responsible for ensuring the City maintains its retention, access and protection of privacy obligations under the *Municipal Act, 2001* and the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA) for both electronic and paper records.

#### **Priority Focus & Key Initiatives**

- Transition from the current database management system for the management of boxed records at the City’s Records Centre to SharePoint and another application approved by the City’s IS&T Department;
- Continue to enhance the information management practices of staff through use of Microsoft365 tools;
- Continue use of the Cascade strategy execution platform to monitor and manage Council’s Strategic Priorities and make this information available to the public through the City’s website;
- Expand civil marriage solemnization services;

- Review and update the Facility Accessibility Design Standards document;
- Review and update the 2023-2025 Multi-Year Accessibility Plan through consultation with the public, including persons with disabilities, MAAC and members of City staff;
- Begin offering for sale, natural green burial plots at the Pine Grove Cemetery; and
- Commence review process for Council remuneration, including public engagement, in advance of the 2026-2030 Council term.

## **4. Strategy, Innovation & Partnerships (SIP)**

### **Service Overview**

The Strategy, Innovation and Partnership department provides services to the organization and the community in the areas of; revenue generation (grants, sponsorships and marketing of City services), economic growth (workforce development, rural economic development and airport) and support for improved decision making, efficiency and reduced costs (data and research).

### **Priority Focus & Key Initiatives**

#### **i. Growing non-tax revenue**

- Align the development of grant applications to the City's strategic plan and strengthen City and community advocacy efforts to support increased government grant revenue.
- Expand implementation of the new City sponsorship strategy and policy. Grow potential sponsorship opportunities including new donation and naming right opportunities and explore potential higher value advertising revenue generation.

#### **ii. Advancing Economic Growth**

##### Health Innovation

- Conclude delivery of the Kingston Health Innovation grant project and develop health & life science innovation grant proposals for government funding programs in collaboration with Kingston health innovation ecosystem partners including grant application for the creation of health innovation wet lab infrastructure in Kingston.

##### Cleantech Innovation

- Implementation of green chemistry innovation hub- Reaction Hub facility and launch of programs and services.

## Workforce Development

- Implement new integrated workforce development & in-migration strategy with a focus on the expansion of Workplace Inclusion Charter, redevelopment of community data portal Kingston in Focus (including workforce data), supporting increased access to childcare and development of a Leadership Development Program for new and existing managers.
- Continued implementation of the family physician recruitment program and new clinic support grant program.

## Rural Development

- Continue implementation of rural economic development strategy with a focus on the implementation of a rural community grant program, improved communication with rural residents, rural healthcare and promoting local food product development through a workshop series.

## Kingston Airport

- Continue work to secure the return of commercial passenger air services at Kingston Airport and review operation options.
- Support expansion plans of existing and new airport property tenants in order to increase and diversify airport revenue.

## Capital Highlights

### Capital Works in Progress (WIP) - Airport

The Airport currently has approximately \$726K in its capital works in progress, primarily for ongoing asset management work related to capital maintenance on the runway and grounds.

### Capital Budget - Airport

There is additional capital budget of \$200K requirement required for 2025 to support grounds maintenance.

## 5. Office of the City Treasurer / Financial Services Department

### Service Overview

The Office of the City Treasurer and the Financial Services Department are responsible for providing financial leadership and advice to the departments and Council and for instilling a financial approach and mindset in aligning fiscal resources with the corporation's strategic priorities. The department is responsible for safeguarding and managing the financial

resources of the corporation and in that regard oversees operating and capital budget development and monitoring processes, the preparation of the annual financial statements and Ministry reporting and managing the external audit process and the Standard and Poor's credit rating review.

The department also oversees corporate long-term financial planning, debt and investment management, external grant reporting, property tax billing, assessment roll management and corporate procurement functions and provides financial and business support to City departments and Utilities Kingston as well as accounting, reporting and financial support services to Kingston Economic Development Corporation.

The Procurement Division oversees corporate procurement, ensuring standardizing purchasing practices across the City that reflect principles of fairness, objectivity and transparency for both vendors and taxpayers in accordance with the City's Procurement By-law. The Taxation and Revenue Division oversees property tax billing and collection and other corporate revenue streams, as well as corporate payment processes. This division works closely with the Municipal Property Assessment Corporation (MPAC) to review the accuracy of the assessment roll and is responsible for reviewing the impacts of reassessment on property classes and for recommending tax planning strategies and policies to Council.

## **Priority Focus & Key Initiatives**

### Financial Planning and Accounting

- Update the corporate investment policy to reflect current legislation and to support opportunities for expanded investment strategies.
- Finalize the Development Charges background study and by-law that consider all legislative changes.
- Plan for and implement continued investment in the corporate financial system including automation of processes, training, enhanced reporting, expanded integration with other systems and additional functionality, including consideration for a budgeting module, creating the ability to model budget scenarios and integrate budgets with historical data.
- Review and update financial policies that will reflect best practices in budget management, service costing and financial reporting processes.
- Continue to explore new and creative ways to engage the community in the municipal budget and property tax setting process.
- Develop financial strategies for future infrastructure investments that will be necessary to accommodate both asset management requirements and future growth.



- Support the ongoing development of asset management plans including establishing Council approved levels of service, proposed lifecycle strategies and updating long-term capital plans and funding models.

#### Procurement

- Continue to review and enhance best practices in procurement processes in support of the Procurement Bylaw, including the continued development integration of sustainable and social procurement principles that will align with corporate environmental and equity, diversity & inclusion objectives.
- Review and update procurement policies and procedures related to the corporate credit card program.
- Continue to nurture the growth in procurement operations related to the centralized purchasing support provided by purchasing agents.
- Continue to expand use of the e-procurement system including review of contract management functionality to better support department staff with easy access to contract agreements including terms of agreement and supporting documentation.

#### Taxation and Revenue

- Report back to Council in early 2025 on the consultant review of the viability of a Vacant Home Tax program.
- Participate in the development of a corporate enterprise payment strategy that addresses the necessary considerations for security, financial controls, and customer and employee experience.
- Selection and implementation of a new enterprise point-of-sale (POS) solution for both in-person and on-line customer payments that will support an improved customer experience through enhanced options such as payment kiosks, mobile access and payment, on-line accounts, and web-based payment functionality.
- Review the impacts of any announcements regarding a province-wide reassessment on property classes and recommend resulting changes to tax policy.

**Taxation & Fiscal Services**  
**2025 - 2028 Multi Year Operating Budget**

<b>By Department</b>	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
Taxation	(287,955,682)	(287,955,682)	(305,841,773)	(17,886,091)	(318,718,458)	(329,245,996)	(338,594,688)
Fiscal Services	50,314,187	50,814,186	55,402,060	4,587,874	60,804,626	66,096,601	70,462,292
<b>Net Taxation</b>	<b>(237,641,495)</b>	<b>(237,141,495)</b>	<b>(250,439,713)</b>	<b>(13,298,217)</b>	<b>(257,913,832)</b>	<b>(263,149,394)</b>	<b>(268,132,396)</b>
<b>Revenues</b>							
Taxation Revenue	(272,326,635)	(272,326,635)	(289,503,287)	(17,176,652)	(303,539,121)	(315,024,601)	(326,080,019)
PIL Revenue	(18,115,854)	(18,115,854)	(18,545,617)	(429,763)	(18,657,469)	(18,771,224)	(18,886,917)
Provincial Subsidies	(6,746,942)	(6,746,942)	(4,350,000)	2,396,942	(3,400,000)	(1,700,000)	-
Federal Subsidies	(8,330,689)	(8,330,689)	(8,453,022)	(122,333)	(8,330,689)	(8,330,689)	(8,330,689)
Fees, Charges & Other Revenue	(9,441,255)	(8,941,255)	(10,438,861)	(1,497,606)	(10,293,836)	(9,194,136)	(8,894,443)
Transfer from Reserves & Reserve Funds	(57,992)	(57,992)	(550,000)	(492,008)	-	-	-
<b>Total Revenue</b>	<b>(315,019,367)</b>	<b>(314,519,367)</b>	<b>(331,840,787)</b>	<b>(17,321,420)</b>	<b>(344,221,115)</b>	<b>(353,020,650)</b>	<b>(362,192,068)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	1,700,000	1,700,000	1,700,000	-	1,950,000	2,200,000	2,200,000
Materials, Supplies & Fees	2,042,773	2,042,773	2,826,228	783,455	2,510,353	2,795,160	2,830,663
Grants & Transfers to Others	2,387,992	2,387,992	3,149,500	761,508	3,149,500	3,149,500	3,149,500
Transfers to Reserves & Reserve Funds	69,855,270	69,855,270	72,119,542	2,264,272	76,261,621	77,169,257	81,352,092
Tax Adjustments & Allowances	3,168,211	3,168,211	3,418,821	250,610	4,290,114	6,462,111	6,484,837
Debenture Principal & Interest	-	-	-	-	-	-	-
Internal Allocations	(1,776,376)	(1,776,376)	(1,813,017)	(36,641)	(1,854,305)	(1,904,773)	(1,957,421)
<b>Total Expenditures</b>	<b>77,377,870</b>	<b>77,377,870</b>	<b>81,401,074</b>	<b>4,023,204</b>	<b>86,307,283</b>	<b>89,871,256</b>	<b>94,059,672</b>
<b>Net</b>	<b>(237,641,496)</b>	<b>(237,141,496)</b>	<b>(250,439,713)</b>	<b>(13,298,217)</b>	<b>(257,913,832)</b>	<b>(263,149,394)</b>	<b>(268,132,396)</b>

**Taxation**  
**2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Taxation Revenue	(272,326,635)	(289,503,287)	(17,176,652)	(303,539,121)	(315,024,601)	(326,080,019)
PIL Revenue	(18,115,854)	(18,545,617)	(429,763)	(18,657,469)	(18,771,224)	(18,886,917)
Provincial Subsidies	-	(150,000)	(150,000)	(200,000)	(1,700,000)	-
Fees, Charges & Other Revenue	(1,661,405)	(2,211,690)	(550,285)	(2,211,982)	(1,912,282)	(1,812,589)
<b>Total Revenue</b>	<b>(292,103,894)</b>	<b>(310,410,594)</b>	<b>(18,306,700)</b>	<b>(324,608,572)</b>	<b>(337,408,107)</b>	<b>(346,779,525)</b>
<b>Expenditures</b>						
Tax Adjustments & Allowances	3,168,211	3,418,821	250,610	4,290,114	6,462,111	6,484,837
Transfers to Reserves & Reserve Funds	980,000	1,150,000	170,000	1,600,000	1,700,000	1,700,000
<b>Total Expenditures</b>	<b>4,148,211</b>	<b>4,568,821</b>	<b>420,610</b>	<b>5,890,114</b>	<b>8,162,111</b>	<b>8,184,837</b>
<b>Net</b>	<b>(287,955,682)</b>	<b>(305,841,773)</b>	<b>(17,886,091)</b>	<b>(318,718,458)</b>	<b>(329,245,996)</b>	<b>(338,594,688)</b>
<b>By Program</b>						
Taxation	(272,338,038)	(289,514,976)	(17,176,938)	(303,551,103)	(315,036,882)	(326,092,608)
PIL	(18,115,854)	(18,545,617)	(429,763)	(18,657,469)	(18,771,224)	(18,886,917)
Tax Write-offs	1,000,000	1,000,000	-	1,000,000	1,250,000	1,250,000
Tax Assistance Programs	565,036	583,567	18,531	602,728	622,541	643,027
Exemptions - DC/Impost Allocation	600,000	750,000	150,000	1,000,000	1,000,000	1,000,000
Brownfield, CIP Allocations	1,900,000	2,000,000	100,000	3,000,000	3,500,000	3,500,000
Penalties & Interest on Taxes	(1,566,825)	(2,114,746)	(547,921)	(2,112,614)	(1,810,430)	(8,190)
<b>Net Taxation</b>	<b>(287,955,682)</b>	<b>(305,841,773)</b>	<b>(17,886,091)</b>	<b>(318,718,458)</b>	<b>(329,245,996)</b>	<b>(338,594,688)</b>

**Fiscal Services**  
**2025 - 2028 Multi Year Operating Budget**

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(7,279,850)	(8,227,171)	(947,321)	(8,081,854)	(7,281,854)	(7,081,854)
Provincial Subsidies	(6,746,942)	(4,200,000)	2,546,942	(3,200,000)	-	-
Federal Subsidies	(8,330,689)	(8,453,022)	(122,333)	(8,330,689)	(8,330,689)	(8,330,689)
Transfer From Reserves & Reserve Funds	(57,992)	(550,000)	(492,008)	-	-	-
<b>Total Revenue</b>	<b>(22,415,473)</b>	<b>(21,430,193)</b>	<b>985,280</b>	<b>(19,612,543)</b>	<b>(15,612,543)</b>	<b>(15,412,543)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,700,000	1,700,000	-	1,950,000	2,200,000	2,200,000
Materials, Supplies & Fees	2,042,773	2,826,228	783,455	2,510,353	2,795,160	2,830,663
Grants & Transfers to Others	2,387,992	3,149,500	761,508	3,149,500	3,149,500	3,149,500
Transfers to Reserves & Reserve Funds	68,875,270	70,969,542	2,094,272	74,661,621	75,469,257	79,652,092
Debenture Principal & Interest	-	-	-	-	-	-
Equipment Charges & Internal Allocations	(1,776,376)	(1,813,017)	(36,641)	(1,854,305)	(1,904,773)	(1,957,421)
<b>Total Expenditures</b>	<b>73,229,659</b>	<b>76,832,253</b>	<b>3,602,594</b>	<b>80,417,169</b>	<b>81,709,144</b>	<b>85,874,835</b>
<b>Net</b>	<b>50,814,186</b>	<b>55,402,060</b>	<b>4,587,874</b>	<b>60,804,626</b>	<b>66,096,601</b>	<b>70,462,292</b>
<b>By Program</b>						
Fiscal Services	50,814,186	55,402,060	4,587,874	60,804,626	66,096,601	70,462,292
<b>Net Taxation</b>	<b>50,814,186</b>	<b>55,402,060</b>	<b>4,587,874</b>	<b>60,804,626</b>	<b>66,096,601</b>	<b>70,462,292</b>

**Infrastructure, Transportation & Emergency Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>By Department</b>							
Public Works	26,761,725	26,761,725	27,439,303	677,578	29,025,016	29,960,096	30,980,819
Transportation Services	2,902,346	2,977,346	3,239,027	261,681	3,350,164	3,354,218	3,466,201
Transit	18,232,667	18,732,667	19,014,744	282,077	19,255,324	19,455,219	19,670,492
Engineering	491,555	641,555	664,966	23,411	683,315	698,337	713,756
Solid Waste	9,808,121	9,808,121	9,301,954	(506,167)	8,146,885	8,346,177	8,540,718
Fire & Rescue	31,258,199	29,758,199	31,665,369	1,907,170	32,592,344	33,333,780	34,090,046
Commissioner's Office	376,657	376,657	395,275	18,618	403,654	411,691	420,139
<b>Net Taxation</b>	<b>89,831,270</b>	<b>89,056,270</b>	<b>91,720,638</b>	<b>2,664,367</b>	<b>93,456,703</b>	<b>95,559,519</b>	<b>97,882,172</b>
<b>Revenues</b>							
Fees, Charges & Other Revenue	(15,291,556)	(15,291,556)	(16,311,745)	(1,020,189)	(16,984,197)	(18,267,118)	(19,347,570)
Provincial Subsidies	(7,137,429)	(7,637,429)	(6,586,812)	1,050,617	(4,919,014)	(4,687,009)	(4,556,363)
Recoveries - Other Municipalities	(1,033,154)	(1,033,154)	(882,616)	150,538	(753,006)	(767,849)	(782,992)
Transfer From Reserves & Reserve Funds	(1,241,379)	(1,241,379)	(1,351,978)	(110,599)	(1,120,632)	(1,042,944)	(966,119)
<b>Total Revenue</b>	<b>(24,703,517)</b>	<b>(25,203,517)</b>	<b>(25,133,151)</b>	<b>70,366</b>	<b>(23,776,849)</b>	<b>(24,764,921)</b>	<b>(25,653,044)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	66,711,913	66,436,913	69,997,664	3,560,751	71,824,426	73,612,613	75,410,560
Materials, Supplies & Fees	6,579,095	6,579,095	6,404,559	(174,536)	6,214,730	6,342,805	6,467,413
Contracted Services	12,592,678	12,592,678	11,252,026	(1,340,651)	9,064,681	9,320,111	9,578,651
Transfers to Reserves & Reserve Funds	4,942,773	4,942,773	5,044,789	102,016	5,204,253	5,345,277	5,490,530
Debenture Principal & Interest	56,143	56,143	54,987	(1,156)	11,916	11,916	11,916
Equipment Charges & Internal Allocations	23,652,186	23,652,186	24,099,764	447,578	24,913,546	25,691,717	26,576,146
<b>Total Expenditures</b>	<b>114,534,788</b>	<b>114,259,788</b>	<b>116,853,789</b>	<b>2,594,002</b>	<b>117,233,552</b>	<b>120,324,440</b>	<b>123,535,216</b>
<b>Net</b>	<b>89,831,270</b>	<b>89,056,270</b>	<b>91,720,638</b>	<b>2,664,368</b>	<b>93,456,703</b>	<b>95,559,519</b>	<b>97,882,172</b>

# Infrastructure, Transportation and Emergency Services

## 2025 Operating & Capital Budget Summary

The Infrastructure, Transportation and Emergency Services (ITES) group is composed of a number of departments that work together to provide many of the visible front-line public services in the community.

- Public Works & Solid Waste
- Transportation & Transit
- Engineering
- Kingston Fire & Rescue

Services provided include transit, waste management, traffic, roads, fire and rescue, parks and sports field maintenance, and forestry. The team is also responsible for transportation planning and policy, parks and open space planning, and infrastructure development and management. Infrastructure management includes roads, bridges, stormwater systems, trails and pathways, and any work that occurs within the municipal road allowance.

Budget related data:

The recommended 2025 operating budget for Infrastructure, Transportation and Emergency Services is \$91.5M. This represents an increase of \$2.7M (3.0%) over the 2024 approved operating budget. The ITES capital budget for 2025 is \$53.7M.

### 1. Public Works & Solid Waste

#### Service Overview

This department comprises two divisions – Public Works and Solid Waste. Public Works provides the daily, year-round maintenance and repair services required to maintain the City’s surface infrastructure, which includes roads, sidewalks and walkways, parks, sport fields, trails, and greenspaces. The department plays a pivotal role in enhancing the look and feel of outdoor public spaces including in the right-of-way and works closely with other entities such as Tourism Kingston, the Downtown Business Improvement Area, other organizations and neighbourhood groups.

Many maintenance activities are seasonal and/or tied to weather events. Winter operations ensure safe and efficient transportation networks and outdoor recreational opportunities, while spring, summer, and fall operations focus on the repair, maintenance, improvements and beautification of those infrastructure assets, including parks and sports fields. Service

requests from citizens and members of the public are addressed throughout the year, with Public Works averaging about 175 service requests per week. These inquiries consume much in the way of staff resources as they typically require at least one field visit to investigate and understand the issue and a second visit to resolve, leading to response and maintenance delays.

The Solid Waste division provides citizens with environmentally responsible, efficient, and effective waste practices. The department collects waste from approximately 50,000 households per week and manages over 88 million pounds of waste per year, of which over 52 million pounds is diverted from landfill. Solid Waste manages and operates the Kingston Area Recycling Centre (KARC), which includes recycling, hazardous waste and yard waste depots.

The Kingston Area Recycling Centre (KARC) serves approximately 200 customers per day between the scale service and customer service counter.

Public Works and Solid Waste services include the following:

- Inspections – legislated daily road inspections, trip hazard and annual sidewalk inspections, general park inspections, monthly play structure inspections, daily splash pad inspections, tree inspections.
- Road work – potholes, localized road repairs, general surface improvements, gravel road grading and repairs, minor capital paving work, shoulder grading, guiderail repairs, culvert replacements/flushing.
- Sidewalk repairs – trip hazard removals (grinding), sidewalk panel replacements, curb repairs, utility cut repairs.
- Road sweeping – winter sand sweeping (spring), cycle lanes, pathways, bridge expansion joint flushing, boulevard flushing, curb gutter outlets, fall leaf sweeping.
- Other right-of-way and public space work – roadside and boulevard mowing, illegal dumping cleanup, ditch cleanout, beaver dam management, encampment cleanups.
- Downtown maintenance – daily sweeping, scheduled pressure washing, garbage.
- Park maintenance – grass cutting/trimming, washrooms, garbage, outdoor rinks, tilling play surfaces, splash pad repairs, play structure repairs, sport field maintenance (soccer fields, ball diamonds, basketball/tennis courts) including grass cutting/trimming, turf care (overseeding, aeration, fertilizing), irrigation, netting, bleachers, fencing.

- Winter maintenance – roads (plowing/sanding/salting), anti-icing (prior to winter storms), cycle lane snow removal, road snow removal, parking lots, road patrol. Sidewalks (plowing/sanding/salting), pathways, walkways, bus stops, trails, sidewalk patrol.
- Forestry – tree trimming, tree removal, tree inspection, tree planting and maintenance, stumping, growth of the urban tree canopy.
- Horticulture – enhance city’s attractiveness and beauty through flowers and shrubs, greenhouse operations (seed to plant management), flower bed design, planting, watering, weeding, vegetation management of noxious weeds and invasive plants.
- Signs and pavement markings – legislated annual sign inspection, buffered cycle lane bollards, pavement marking, signage – installation, repairs/replacements, graffiti removal.
- Stormwater – catch basin cleanout, CCTV inspection, flushing, catch basin and grate repairs.
- Special event support – barricades, bleachers, additional garbage cans, additional maintenance staff, sweeping.
- Urgent response support – support Police and Fire with emergency road closures, sweeping, debris pick up, encampment cleanups, barricades, signs, equipment/trucks.
- Development support – review and make recommendations on maintenance aspects of designs and development for roads, sidewalks, parks.
- Sale of recyclable materials (approximately \$1M annually).
- Waste collection – curbside programs for garbage, recycling and organics.
- Educate and promote waste reduction strategies and programs.
- Manage contracts for recycling collection, recycling processing, waste disposal, hazardous waste, organics processing.
- Provide/sell recycling boxes, green bins, and bag tags.
- Manage the use of the right-of-way, assesses any proposed modifications by public and private stakeholders, and monitor for compliance.



## Priority Focus & Key Initiatives

- Continue to develop and implement community led program for pollinator gardens and little/pocket forests on City and private lands.
- Target 2,000 trees to be planted through the Neighbourhood Tree Program and the Community Trees in Trust Program. Focus the fall planting program on tree maintenance.
- Continue to expand concrete repairs, to ensure the quality of sidewalk and increase work completed for other City departments.
- Continue implementation of technology in all vehicles to allow for more formalized and precise tracking/reporting of work.
- Continued focus on summer maintenance for parks, sport fields.
- Enhanced regular cleaning of public properties as a result of an increasing number of encampments.
- Greening Programs – bring plants, bushes, and trees to areas that are typically challenging to plant in and provide greening to some hardscaped areas.
- Work with DBIA to grow, plant, and maintain plant displays for all four seasons in the downtown area.
- Development of the Forest Management Strategy.
- Review and update as required the Tree By-law.
- Complete program development and submit application for entry level Certification for Bird Friendly City.
- Develop a communication program for Graffiti management and response and Bird Friendly Cities.
- Transition to Full Producer Responsibility for the Blue Box program, including closure of the material recycling facility.
- Implement the first phase of the transition from manual solid waste collection to automated cart-based collection with 5 new automated vehicles. Develop and implement a community-based engagement program to support roll-out.
- Continue to monitor the textile recycling program.
- Continue aligning services to meet federal and provincial waste management regulations.
- Prepare for the movement of the Household Hazardous Waste (HHW) and recycling drop off depot to an alternate location on the current Lappans Lane property.

- Continue to explore strategies and options to ensure that waste diversion numbers are not impacted when the blue box program transitions. Kingston's Blue Box Program will transition to full producer responsibility on July 1, 2025 at which time 100% of the costs for the program will be funded by producers and the portion traditionally funded from the tax base will no longer be required.

## **Capital Highlights**

### **Capital Works-In-Progress (WIP)**

- Continuation of the Neighbourhood Tree Program and Development of Community Trees in Trust Program to allow for planting of 2,000 trees on private property.
- Complete the implementation of technology in Public Works vehicles for improved work tracking in the field.
- Full implementation of software and tablets in Solid Waste vehicles for tracking and route optimization.

### **Capital Budget**

- Implement an additional asphalt crew and continue to evaluate opportunities where this crew could best support the city.
- Continuation of the Low Volume Road work including storm water improvements and paving.
- Develop and implement a formal multi-year sidewalk repair program.

## **2. Transportation & Transit**

### **Service Overview**

The Transportation & Transit department includes the following divisions:

- Transportation Policy & Programs
- Transportation Systems
- Kingston Transit

This department supports the City's transportation and transit systems/operations by managing transportation planning, service planning, transportation programs, traffic operations, safety and supporting infrastructure projects.

The Transportation Policy & Programs division assesses transportation needs and develops long-range transportation plans and the associated implementation plans to meet these

needs. This division is also responsible for implementing transportation policies such as traffic calming, neighbourhood transportation plans, pedestrian crossings and traffic by-laws. Plans are supported through the development and implementation of transportation programs such as the Safe Route to School Program, School Crossing Guards, and road safety initiatives such as pedestrian crossing assessments.

The Transportation Systems division defines and supports the design of new or enhanced transportation infrastructure and technology including sidewalks, pathways, crossings, intersections, traffic signals, automated enforcement, and cycling facilities. Data collection, analysis and monitoring of traffic counts, speed studies and collision statistics, with a focus on safe movement of all users throughout the city is a key function executed by this team. The division also manages the review and input into development applications for the ITES group as it relates to new or upgraded transportation and transit infrastructure.

Kingston Transit provides bus service within the urban area of Kingston and under contract to the neighbouring community of Amherstview. The service operates a backbone of higher frequency transit routes across the urban area of the city with local, neighbourhood service connecting into the express service. Transit system ridership is trending at approximately 98% compared to pre-COVID-19 ridership and is expected to surpass 7M rides in 2025.

The 2025 budget reflects the return to full pre-pandemic transit service levels with the successful recruitment and training of more than 40 operators throughout 2024. The budget also includes funds to pilot routes approved by Council in June 2024 and to develop a pilot for on-demand and flexible routes.

Specific services and responsibilities include:

- Transportation network and transit service planning.
- Kingston Transit operations.
- Transportation policy management including long-term plans, neighbourhood plans, and implementing policies such as traffic calming and pedestrian crossings.
- Planning for new or enhanced transportation infrastructure including sidewalks, crossings, intersections, cycling facilities, and roadways.
- Traffic signs, road safety, signal timing changes, monitoring, management, and audits.
- Transportation and transit programs including school crossing guards, high-school transit passes, school safety programs, automated speed enforcement, red light cameras, and on-street patios.

- Intake, analysis, and response to Council and resident concerns pertaining to transportation, traffic safety, and transit services – all of which consumes significant staff time.

The Transportation & Transit department works closely with and supports other City departments within the ITES team and with Planning, Licensing & Enforcement, Recreation, and Real Estate. Work in this department often involves extensive public consultation and communications.

### **Priority Focus & Key Initiatives**

- Lead development of new long-term transportation and supporting transit operating plan for the City in conjunction with, and to support Official Plan development, by Planning Services.
- Plan and support of intersection and other transportation and transit upgrades to support development, expansion, and road safety matters.
- Continued operation of automated speed enforcement pilot and red-light cameras to complement existing traffic safety programs.
- Implement phase 2 of neighbourhood speed limits.
- Continue implementation of the annual traffic calming, pedestrian crossing, school safety, and neighbourhood safety programs.
- Develop additional short- and mid-term transit service options including review of flexible routes and on-demand options.
- Exploration of improvements to downtown transit access including more park and ride options.

### **Capital Highlights**

#### **Capital Works-In-Progress (WIP)**

- Annual street lighting and traffic signal capital asset maintenance.
- Communications and hardware upgrades to the City's signalized intersections and transit fleet to allow centralized signal control and transit priority upgrades (ICIP funding).
- Neighbourhood speed limit implementation in all neighbourhoods.
- Transit station upgrades.

## Capital Budget

- Long term transportation and transit service plan development in conjunction with Official Plan update.
- Transit technology asset maintenance.
- Upgrades of internal signage on transit buses to provide real-time and next stop information.
- Continuation of the annual traffic calming program in 12 neighbourhood locations.
- Neighbourhood speed limit implementation in all neighbourhoods.

## 3. Engineering Services

### Service Overview

The divisions within Engineering Services include:

#### Infrastructure

- Responsible for designing and implementing components of the Active Transportation Master plan, including but not limited to pedestrian crossings, cycling lanes, multi-use pathways, road and intersection improvements.

#### Stormwater

- Manages the stormwater system to reduce the volume and increase the quality of stormwater that enters our waterways through advanced planning, design, and development review for all municipal stormwater infrastructure. This team monitors and maintains the stormwater system in compliance with regulatory approvals, investigates municipal drainage issues and manages associated capital projects and operational reporting.

#### Parks and Shoreline

- Responsible for designing new parks and open spaces, rejuvenating existing parks, the implementation of the Waterfront Master Plan and shoreline maintenance and protection projects.

#### Construction

- Responsible for delivering Engineering & Transportation Services construction including Stormwater, Infrastructure, Parks, Shoreline, Structures, Road and Active Transportation.

Working closely with Transportation & Transit, Engineering Services is responsible for the delivery of transportation and parks infrastructure projects, primarily through design and construction management.

Engineering Services manages a significant and costly portfolio of infrastructure, so asset management is an important responsibility of this department. Developing and maintaining asset management plans will serve to inform Council and the public on transportation infrastructure needs and lead to improved lifecycle management of the City's infrastructure assets.

Specific services include:

- Storm water management – planning, design, and approval for all new municipal stormwater infrastructure; monitoring, maintenance, record-keeping, and reporting in compliance with regulatory approvals for operation of the stormwater system, and management of capital projects.
- Construction management of transportation infrastructure projects including all right of way assets, trails and transit infrastructure, and traffic projects.
- Asset management and capital budget planning and coordination.
- Design and construction of parks, shoreline, open spaces, active transportation projects and major capital projects.

The ongoing work of Engineering Services requires extensive consultation and engagement with members of the public, Utilities Kingston, other business units, and various contractors.

### **Priority Focus & Key Initiatives**

Key initiatives underway from previously committed projects and work plans includes:

- Deliver the approved capital works projects including the ICIP and DMAF funded projects.
- Continue to maintain and strengthen services provided in the technical review of land development applications related to Stormwater management.
- Continue improving Asset Management (AM) practices, implement an integrated capital planning program.
- Complete long term asset management plan for roads and structures.
- Implement greening streets measures.

## Capital Highlights

Approved roads, transportation, parks, shoreline, and stormwater infrastructure projects are listed on the City's My Neighbourhood Application located here:

<https://apps.cityofkingston.ca/MyNeighbourhood/>

## Capital Works-In-Progress (WIP)

- Sewer Separation with Utilities Kingston
  - Planning & Design: Princess St. (Division St. to Albert St.), Garrett St. (Division St. to University Ave.)
  - Construction: Aberdeen St. and Johnson St. – Phase 2, Victoria St., Earl St., Couper St., Collingwood St. and Union St.
- Road & Right of Way Rehabilitation and Reconstruction
  - Planning & Design: Front Rd. (Horsey Bay), Midland Ave. & Cloggs Rd.
  - Construction: Court St. & Barrie St., Front Rd. (Sandy Bay Lane to Country Club Dr.) Collins Bay area (King St., Victoria St., Mary St., Anne St., Elizabeth St.)
- Active Transportation
  - Planning & Design: K&P Trail (Waaban to Belle Park)
  - Construction: Bayridge Dr. Phase 2, McMahon Ave., Wise Cres., Lancaster Dr., Cataraqui Woods Dr. (Gardiners to Centennial)
- Intersections and Pedestrian Crossings
  - Construction: Gardiners Rd., Centennial Dr. & Creekford Rd., Montreal St. & John Counter Boulevard, Birchwood at Brackenwood (PXO), McMahon at Jane (PXO), Truedell at Pembrige (PXO), Division St. at Guy/Russell (IPS)
  - Sir John A. MacDonald Blvd. south of Bath Rd. (IPS), Johnson St. at Mowat Ave. (IPS), and Portsmouth Ave. at Phillips St. (PXO)
- Structures
  - Planning & Design: Sir John A Macdonald Blvd. over CN Rail
  - Construction: Riverside Central Park and pathway. An Gorta Mor
- Stormwater
  - Planning & Design: Municipal Stormwater System Improvements in the Reddendale Neighbourhood (DMAF)

- Construction: Accommodation Road Culvert Replacements Queen St. Outfall, Pond Clean outs (wet and dry)
- CCTV inspection program for municipal storm sewers and structures
- New Roads
  - Planning & Design: Cataraqui Woods Drive (east of Sydenham Rd.)
- Existing Parks
  - Planning & Design: Confederation Basin Promenade, Crawford Wharf Serving – Phase 1, Cecil & Wilma Graham Park, Crerar Park & Everett Park, Horsey Bay Parkette, Kids Inclusive Play Structure at Shannon Park
  - Construction: Grenadier Park Sport Courts, Ron Lavallee Memorial Kiwanis Park, Small Dog Park enclosures
- New Parks
  - Construction: Cataraqui West Community Park & Trails, Creekside Valley Park

### **Capital Budget (2025)**

- Sewer Separation with Utilities Kingston
  - Planning & Design: Queen’s Cres., Princess St. (Division to Albert)
  - Construction: Main St., Ellice St., Vine St., Anne St.
- Road & Right of Way Rehabilitation and Reconstruction
  - Construction: Sir John A (Bath Rd. to Princess St.), Cataraqui Woods Dr. (to be confirmed), Wright Cres., Trudell Rd., Birchwood Dr., Innovation Dr., Discovery Ave., John Marks Ave., Sibbit Ave., McKnight Rd., Groom St., Day St., Cranbrook St., Abbey Dawn Rd., Quabbin Rd., White Church Rd., Accommodation Rd., Garret Rd., Station Rd., Genge Rd., Kelly’s Ave., Mayview Dr., Paige Rd., Hartman St., Corkey Rd., Rock Rd., Christine Cres., Wood’s Side Rd., Florida Rd.
- Stormwater
  - Construction: Lakeshore Blvd. Improvements, Queen St. Outfall
- Asset Management & Studies
  - Pavement Condition Surveys, OSIM Inspections (Bridges, Culverts, retaining walls), and Asset Management Service Levels
- New Roads
  - Planning & Design: Gore Rd. (Hwy 15 to Greenwood Park Trail)



- Construction: Cataraqui Woods Dr. (east of Sydenham Rd.), Gore Rd.
- Intersections and Pedestrian Crossings
  - Construction: Riverview Shores Roundabout on Highway 15, Cataraqui Woods Drive PXO upgrades, committed all-way stop locations.
- Active Transportation:
  - Construction: Cataraqui Woods Park Pathway, Cataraqui West Community Park pathway lighting
- Existing Parks
  - Construction: Crawford Wharf – Phase 2, Grenadier Park Lights
- New Parks
  - Planning & Design: Frontenac St. Parkette, 700 Princess St. and new urban park

## 4. Fire and Rescue

### Service Overview

Kingston Fire & Rescue (KFR) is a composite fire service (volunteer/career firefighters) operating out of ten fire stations, but also includes an emergency operations centre within the administration headquarters, the KFR fleet maintenance facility, and a regional training centre. In 2022, KFR became the tenth fire service in all of Canada (and one of more than 250 agencies globally) to achieve Accredited Agency status with the Commission on Fire Accreditation International (CFAI). This significant accomplishment establishes a rigorous continuous quality improvement process, through which the services that KFR provides to our community will always advance. As part of the accreditation process, KFR's annual 2024 compliance report for 2023 was reviewed and approved by the Center for Public Safety Excellence on March 8, 2024.

KFR's mission is carried out in accordance with the approved total response time benchmarks contained in By-Law 2021-91 (Fire Services By-Law). Minimum staffing and equipment levels are organized to achieve an all-hazards emergency response to low, moderate, high and maximum community risks.

Kingston Fire & Rescue continually monitors the baseline total response time performance and develops continuous improvement plans to improve total response time performance for all community risks.

Kingston Fire & Rescue organizes service and program delivery through the following divisions:

- Administration Division (staff of 8)
- Emergency Operations Division (compliment of 301)
  - Fire Suppression (Firefighting)
  - Technical Rescue
  - Tiered Medical Response
  - Marine Fire Suppression (offshore firefighting capabilities)
  - Hazardous Materials Response
  - Wildland/Brush Firefighting
  - Aviation Firefighting
- Fire Prevention Division (staff of 8)
- Training Division (staff of 4)
- Communications Division (staff of 14)
- Apparatus Maintenance Division (staff of 3)
- Emergency Management Division (staff of 1 along with two alternate staff from fire management)

### **Priority Focus & Key Initiatives**

- Continue to focus on advancements through the continuous quality improvement process as required to maintain our Accredited Agency status.
- Follow through with the improvement plan to mitigate current and future service challenges as Council endorsed in Report 23-025 Operational Planning Model for Response Time Improvements. This includes the construction of an additional fire station in the west end and replacement of the Railway Street Fire Station, and the phased recruitment and training of additional firefighters.
- Prioritization and budgetary forecasting for the fleet lifecycle replacement of KFR emergency and support vehicles to ensure compliance with industry standards.
- Continued analysis of emergency response data to further assess the impact of the Wabaan Crossing and the baseline response time performance.
- Replace KFR's outdated and unsupported records management system to improve collection and measurement of key performance data.

## **Capital Highlights**

### **Capital Works-In-Progress (WIP)**

- Lifecycle replacement of fire apparatus
- Next Generation 9-1-1 upgrade
- Communications Centre expansion
- Records management system lifecycle replacement and upgrade

### **Capital Budget**

- Vehicle apparatus replacements
- New Station 11 (Demers at Taylor Kidd) FF & E

**Public Works  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(829,471)	(942,163)	(112,692)	(968,064)	(994,744)	(1,022,224)
Provincial Subsidies	(19,288)	(19,288)	-	(19,288)	(19,288)	(19,288)
Transfer From Reserves & Reserve Funds	(672,371)	(474,149)	198,223	(375,632)	(277,144)	(178,687)
<b>Total Revenue</b>	<b>(1,521,131)</b>	<b>(1,435,600)</b>	<b>85,531</b>	<b>(1,362,983)</b>	<b>(1,291,176)</b>	<b>(1,220,200)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	13,944,552	14,476,240	531,688	14,917,616	15,309,923	15,700,510
Materials, Supplies & Fees	2,850,907	2,395,186	(455,720)	2,466,484	2,513,724	2,560,702
Contracted Services	3,435,657	3,357,106	(78,552)	3,473,222	3,633,024	3,794,024
Equipment Charges & Internal Allocations	8,039,824	8,634,455	594,631	9,492,490	9,756,415	10,107,596
Debenture Principal & Interest	11,916	11,916	-	11,916	11,916	11,916
Transfers to Reserves & Reserve Funds	-	-	-	26,270	26,270	26,270
<b>Total Expenditures</b>	<b>28,282,856</b>	<b>28,874,903</b>	<b>592,047</b>	<b>30,387,999</b>	<b>31,251,273</b>	<b>32,201,019</b>
<b>Net</b>	<b>26,761,725</b>	<b>27,439,303</b>	<b>677,578</b>	<b>29,025,016</b>	<b>29,960,096</b>	<b>30,980,819</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>By Program</b>						
Administration	857,011	1,038,515	181,503	1,095,794	1,132,270	1,161,905
Beautification	1,764,346	2,081,283	316,937	2,376,350	2,638,139	2,904,806
Parks Space & Facilities Maintenance	5,498,316	5,667,874	169,558	5,936,928	6,106,986	6,286,630
Sports Fields & Facilities Maintenance	1,211,206	1,282,064	70,857	1,349,838	1,384,206	1,422,653
Roads Maintenance	7,041,287	7,187,284	145,996	7,489,746	7,672,810	7,886,070
Bridges Maintenance	77,192	77,308	116	102,456	102,511	102,578
Winter Control	9,297,248	9,122,267	(174,981)	9,625,117	9,853,348	10,119,433
Sidewalk Surface Maintenance	847,964	891,101	43,137	954,365	976,224	1,003,697
Corridor Control	167,156	91,609	(75,547)	94,421	93,603	93,046
<b>Net Taxation</b>	<b>26,761,725</b>	<b>27,439,303</b>	<b>677,578</b>	<b>29,025,016</b>	<b>29,960,096</b>	<b>30,980,819</b>

**Solid Waste  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(3,200,741)	(2,751,461)	449,280	(1,784,136)	(1,822,312)	(1,861,556)
Recoveries - Other Municipalities	(355,319)	(178,171)	177,148	(34,472)	(34,945)	(35,429)
Provincial Subsidies	(2,382,076)	(1,234,459)	1,147,617	-	-	-
Transfer From Reserves & Reserve Funds	(44,227)	(113,400)	(69,173)	-	-	-
<b>Total Revenue</b>	<b>(5,982,363)</b>	<b>(4,277,491)</b>	<b>1,704,872</b>	<b>(1,818,608)</b>	<b>(1,857,256)</b>	<b>(1,896,985)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	4,301,645	3,927,438	(374,207)	3,469,290	3,544,688	3,616,959
Materials, Supplies & Fees	788,179	486,811	(301,368)	192,156	200,189	202,811
Contracted Services	7,187,024	5,865,557	(1,321,467)	3,537,079	3,607,191	3,678,705
Equipment Charges & Internal Allocations	3,233,301	3,017,164	(216,138)	2,524,281	2,601,464	2,681,897
Transfers to Reserves & Reserve Funds	236,108	239,404	3,297	242,686	249,901	257,332
Debenture Principal & Interest	44,227	43,071	(1,156)	-	-	-
<b>Total Expenditures</b>	<b>15,790,484</b>	<b>13,579,445</b>	<b>(2,211,039)</b>	<b>9,965,493</b>	<b>10,203,433</b>	<b>10,437,703</b>
<b>Net</b>	<b>9,808,121</b>	<b>9,301,954</b>	<b>(506,167)</b>	<b>8,146,885</b>	<b>8,346,177</b>	<b>8,540,718</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>By Program</b>						
Administration	(1,840,242)	(680,180)	1,160,062	529,579	545,390	561,730
Compost Site - Central	670,547	747,765	77,219	777,803	794,220	810,150
Source Separated Organics	1,786,762	1,880,794	94,032	1,935,973	1,981,558	2,026,004
Transfer Station (West and Central)	783,338	358,216	(425,122)	367,370	373,312	377,901
Residential- Process - Market	282,851	312,058	29,206	199,880	208,495	217,594
Recycling Collection - East-West	2,431,117	1,562,569	(868,548)	-	-	-
Garbage Collection	3,334,302	3,610,167	275,865	3,643,435	3,732,139	3,820,463
Leaf and Brush Collection	197,762	253,752	55,990	305,973	313,816	320,921
Recycling Collection - Central	1,941,747	1,022,625	(919,122)	20,939	21,575	22,244
HHW Disposal	212,386	228,909	16,523	351,229	360,483	368,188
Backyard Composting Central	7,550	5,278	(2,272)	14,705	15,190	15,522
<b>Net Taxation</b>	<b>9,808,121</b>	<b>9,301,954</b>	<b>(506,167)</b>	<b>8,146,885</b>	<b>8,346,177</b>	<b>8,540,718</b>

**Transportation Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(880,075)	(1,011,269)	(131,194)	(1,026,524)	(1,151,740)	(1,173,056)
Transfer From Reserves & Reserve Funds	(66,533)		66,533			
<b>Total Revenue</b>	<b>(946,608)</b>	<b>(1,011,269)</b>	<b>(64,661)</b>	<b>(1,026,524)</b>	<b>(1,151,740)</b>	<b>(1,173,056)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,567,198	1,631,306	64,107	1,681,343	1,731,936	1,783,448
Materials, Supplies & Fees	1,285,195	1,481,711	196,516	1,523,346	1,566,643	1,611,670
Contracted Services	1,187,529	1,239,594	52,065	1,259,414	1,279,631	1,300,252
Equipment Charges & Internal Allocations	(115,968)	(102,314)	13,654	(87,415)	(72,252)	(56,114)
<b>Total Expenditures</b>	<b>3,923,954</b>	<b>4,250,296</b>	<b>326,342</b>	<b>4,376,689</b>	<b>4,505,958</b>	<b>4,639,257</b>
<b>Net</b>	<b>2,977,346</b>	<b>3,239,027</b>	<b>261,681</b>	<b>3,350,164</b>	<b>3,354,218</b>	<b>3,466,201</b>
<b>By Program</b>						
Administration	484,896	552,762	67,865	575,315	593,618	611,988
School Crossing Guards	734,517	778,050	43,533	800,990	824,208	848,060
Street Lights	1,311,038	1,355,089	44,051	1,400,733	1,448,033	1,497,049
Traffic Signals	658,310	673,602	15,292	689,284	705,369	721,867
Red Light Cameras	(211,416)	(104,915)	106,501	(103,547)	(207,152)	(205,729)
Automated Speed Enforcement	-	(15,559)	(15,559)	(12,611)	(9,857)	(7,034)
<b>Net Taxation</b>	<b>2,977,346</b>	<b>3,239,027</b>	<b>261,681</b>	<b>3,350,164</b>	<b>3,354,218</b>	<b>3,466,201</b>



**Transit  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(9,803,289)	(10,699,212)	(895,923)	(12,273,171)	(13,338,494)	(14,310,938)
Provincial Subsidies	(5,236,065)	(5,333,065)	(97,000)	(4,899,726)	(4,667,721)	(4,537,075)
Recoveries - Other Municipalities	(677,835)	(704,445)	(26,610)	(718,534)	(732,905)	(747,563)
Transfer From Reserves & Reserve Funds	(105,000)	(39,429)	65,571	-	-	-
<b>Total Revenue</b>	<b>(15,822,189)</b>	<b>(16,776,151)</b>	<b>(953,962)</b>	<b>(17,891,431)</b>	<b>(18,739,120)</b>	<b>(19,595,575)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	18,216,854	19,185,173	968,319	20,039,666	20,572,774	21,113,397
Materials, Supplies & Fees	482,615	682,533	199,919	668,100	674,802	681,639
Contracted Services	235,787	239,502	3,716	243,292	247,158	251,101
Transfers to Reserves & Reserve Funds	4,204,257	4,330,385	126,128	4,460,297	4,594,105	4,731,929
Equipment Charges & Internal Allocations	11,415,343	11,353,302	(62,042)	11,735,401	12,105,499	12,488,003
<b>Total Expenditures</b>	<b>34,554,856</b>	<b>35,790,895</b>	<b>1,236,039</b>	<b>37,146,755</b>	<b>38,194,339</b>	<b>39,266,068</b>
<b>Net</b>	<b>18,732,667</b>	<b>19,014,744</b>	<b>282,077</b>	<b>19,255,324</b>	<b>19,455,219</b>	<b>19,670,492</b>
<b>By Program</b>						
Administration	1,537,110	1,859,217	322,107	1,920,877	1,972,181	2,024,871
Transit Operations	16,772,285	16,674,083	(98,202)	16,844,669	16,984,759	17,138,670
Premises & Plant	423,272	481,443	58,171	489,778	498,280	506,951
<b>Net Taxation</b>	<b>18,732,667</b>	<b>19,014,744</b>	<b>282,077</b>	<b>19,255,324</b>	<b>19,455,219</b>	<b>19,670,492</b>

**Engineering**  
**2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(25,750)	(26,523)	(773)	(27,318)	(28,138)	(28,982)
<b>Total Revenue</b>	<b>(25,750)</b>	<b>(26,523)</b>	<b>(773)</b>	<b>(27,318)</b>	<b>(28,138)</b>	<b>(28,982)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	486,728	507,971	21,244	520,953	533,609	546,572
Material, Supplies & Fees	95,474	95,810	336	96,160	96,517	96,881
Contracted Services	15,000	15,000	-	15,000	15,000	15,000
Equipment Charges & Internal Allocations	70,103	72,707	2,604	78,519	81,348	84,286
<b>Total Expenditures</b>	<b>667,305</b>	<b>691,489</b>	<b>24,183</b>	<b>710,633</b>	<b>726,474</b>	<b>742,738</b>
<b>Net</b>	<b>641,555</b>	<b>664,966</b>	<b>23,411</b>	<b>683,315</b>	<b>698,337</b>	<b>713,756</b>
<b>By Program</b>						
Construction	393,833	349,251	(44,582)	361,070	370,017	379,219
Storm Water Management	129,379	163,561	34,182	166,985	169,978	173,041
Parks Design	118,344	152,154	33,810	155,260	158,341	161,497
<b>Net Taxation</b>	<b>641,555</b>	<b>664,966</b>	<b>23,411</b>	<b>683,315</b>	<b>698,337</b>	<b>713,756</b>

**Fire & Rescue  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(552,229)	(648,174)	(95,945)	(666,137)	(684,610)	(703,607)
Transfer From Reserves & Reserve Funds	(353,247)	(725,000)	(371,753)	(745,000)	(765,800)	(787,432)
<b>Total Revenue</b>	<b>(905,477)</b>	<b>(1,373,174)</b>	<b>(467,697)</b>	<b>(1,411,137)</b>	<b>(1,450,410)</b>	<b>(1,491,039)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	27,546,628	29,652,252	2,105,624	30,564,732	31,272,834	31,994,754
Material, Supplies & Fees	1,073,376	1,251,572	178,196	1,256,808	1,279,007	1,301,284
Contracted Services	531,681	535,267	3,587	536,673	538,106	539,568
Transfers to Reserves & Reserve Funds	502,408	475,000	(27,408)	475,000	475,000	475,000
Equipment Charges & Internal Allocations	1,009,583	1,124,451	114,868	1,170,269	1,219,243	1,270,478
<b>Total Expenditures</b>	<b>30,663,675</b>	<b>33,038,543</b>	<b>2,374,868</b>	<b>34,003,482</b>	<b>34,784,190</b>	<b>35,581,085</b>
<b>Net</b>	<b>29,758,199</b>	<b>31,665,369</b>	<b>1,907,170</b>	<b>32,592,344</b>	<b>33,333,780</b>	<b>34,090,046</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>By Program</b>						
Administration	1,360,845	1,425,979	65,133	1,429,998	1,452,184	1,471,551
Communications	1,827,143	1,964,968	137,824	2,012,872	2,061,935	2,112,186
Fire Prevention	1,488,278	1,518,356	30,078	1,723,567	1,764,926	1,806,661
Fire Training	888,941	950,024	61,083	972,573	995,901	1,019,828
Fire Fighting	22,364,428	23,818,736	1,454,308	24,407,360	24,950,924	25,507,578
Buildings/Grounds/ Infrastructure	739,816	817,084	77,268	844,508	874,240	905,373
Vehicles & Equipment	1,088,748	1,170,223	81,475	1,201,466	1,233,670	1,266,869
<b>Net Taxation</b>	<b>29,758,199</b>	<b>31,665,369</b>	<b>1,907,170</b>	<b>32,592,344</b>	<b>33,333,780</b>	<b>34,090,046</b>

**Commissioner - Infrastructure, Transportation & Emergency Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	-	-	-	-	-	-
Transfer From Reserves & Reserve Funds	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	373,307	393,975	20,668	401,854	409,891	418,089
Materials, Supplies & Fees	3,350	1,300	(2,050)	1,800	1,800	2,050
Contracted Services	-	-	-	-	-	-
Equipment Charges & Internal Allocations	-	-	-	-	-	-
Grants & Transfers to Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>376,657</b>	<b>395,275</b>	<b>18,618</b>	<b>403,654</b>	<b>411,691</b>	<b>420,139</b>
<b>Net</b>	<b>376,657</b>	<b>395,275</b>	<b>18,618</b>	<b>403,654</b>	<b>411,691</b>	<b>420,139</b>
<b>By Program</b>						
Administration	376,657	395,275	18,618	403,654	411,691	420,139
<b>Net Taxation</b>	<b>376,657</b>	<b>395,275</b>	<b>18,618</b>	<b>403,654</b>	<b>411,691</b>	<b>420,139</b>

**2025 Capital Budget and Funding Request  
Infrastructure, Transportation and Emergency Services**

	2025	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
<b>Public Works Services</b>								
PBW - Right-of-way	4,100,000	4,100,000						
PBW - Forestry	750,000	637,500	112,500	Tree Replacement Reserve Fund				
PBW - PW Building Capital	50,000		50,000	Facilities Repair Reserve Fund				
PBW - Equipment	100,000	100,000						
PBW - Parks & Sportsfields Repairs	50,000							
<b>Public Works Services Total</b>	<b>5,050,000</b>	<b>4,887,500</b>	<b>162,500</b>		-	-	-	
<b>Solid Waste Services</b>								
SLW-Automated Cart System	2,300,000		1,150,000	Solid Waste and Recycling Reserve Fund	1,150,000			
SLW-Equipment	100,000		100,000	Solid Waste and Recycling Reserve Fund	-	-	-	
<b>Solid Waste Services Total</b>	<b>2,400,000</b>	-	<b>1,250,000</b>		<b>1,150,000</b>	-	-	

	2025	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
<b>Transit</b>								
TRN - Technology Equipment and Communications	435,000		435,000	Transit Capital Reserve Fund				
TRN - Signage	20,000		20,000	Transit Capital Reserve Fund				
TRN -Shelter (new)	20,000		11,200	Transit Capital Reserve Fund	8,800			
TRN - Shelters (state of good repair)	120,000		120,000	Transit Capital Reserve Fund				
TRN - Stations	808,500		808,500	Transit Capital Reserve Fund				
TRN - Transit Facility	22,000		22,000	Transit Capital Reserve Fund				
TRN - Equipment	790,000		790,000	Transit Capital Reserve Fund		-	-	
<b>Transit Total</b>	<b>2,215,500</b>	<b>-</b>	<b>2,206,700</b>		<b>8,800</b>	<b>-</b>	<b>-</b>	
<b>Transportation Services</b>								
TRP - Policies and Programs	450,000	450,000						
TRP - Transportation Data Modelling and Studies	100,000	25,000			75,000			
TRP - Transportation Management General	2,105,496	1,223,696	881,800	Federal Gas Tax Reserve Fund				
TRP - Corridor Improvements	100,000	-	100,000	Federal Gas Tax Reserve Fund				

	2025	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
TRP - Traffic Calming	100,000	-	100,000	Federal Gas Tax Reserve Fund				
TRP - Transit Connections and Stops	50,000	50,000						
TRP-KIN-11 - Enhanced Connections to Transit Stops (ICIP)	2,147,000	572,605				858,800		ICIP - Federal
TRP-KIN-11 - Enhanced Connections to Transit Stops (Ineligible)	97,817	97,817				715,595		ICIP - Provincial
<b>Transportation Services Total</b>	<b>5,150,313</b>	<b>2,419,118</b>	<b>1,081,800</b>		<b>75,000</b>	<b>1,574,395</b>	<b>-</b>	
<b>Engineering Services</b>								
ENG-Road and Right-of-Way Reconstruction & Rehabilitation	9,256,480	2,756,480	6,500,000	Federal Gas Tax Reserve Fund				
ENG-Structures	783,462	283,462	500,000	Federal Gas Tax Reserve Fund				
ENG-Storm Water	2,624,994	2,624,994						
ENG-Asset Management & Studies	1,558,659	1,558,659						
ENG-Engineering Capital Program - unallocated	500,000	500,000						
ENG-DMAF Stormwater & Combined Sewer Separation- Princess Street	500,000	500,000				200,000		Disaster Mitigation Fund



	2025	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
ENG-CSS-Queen's Crescent (Process Development)	87,040	43,520			43,520			
City-wide Intersection/ Corridor Improvements	5,354,253	1,756,261	1,122,721	Federal Gas Tax Reserve Fund	2,475,271			
Active Transportation - Pathways and Trails	1,079,630	798,926			280,704			
IMP, Model Update, Household Survey	555,450	138,863			416,588			
PLD - Riverview Shores Roundabout	3,873,560	1,881,176			1,617,384		375,000	Contribution from Other
PLD - New Road - Cataraqui Woods Dr. (Sydenham Rd to 560m east)	5,040,000	-			5,040,000			
ENG-Existing Parks & Shoreline	836,326	836,326						
ENG-DMAF Shoreline (Eligible)	1,350,000	1,350,000				540,000		Disaster Mitigation Fund
ENG - DMAF Shoreline (Ineligible)	700,000	700,000						
ENG-Development Charges Funded Parks	2,099,014	104,951			1,994,063			
<b>Engineering Services Total</b>	<b>36,198,868</b>	<b>15,833,617</b>	<b>8,122,721</b>		<b>11,867,530</b>	<b>740,000</b>	<b>375,000</b>	

	2025	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
<b>Fire &amp; Rescue</b>								
FRE - Planning and Studies	50,000		43,500	Fire Capital Reserve Fund	6,500			
FRE-Corporate Radio System	1,232,175	184,826	326,527	Fire Capital Reserve Fund			184,826	Utilities Kingston Reserve Funds
			449,744	Police Equipment Reserve Fund				
			86,252	Transit Capital Reserve Fund				
FRE - Fire Technology Communications	36,000		36,000	Fire Capital Reserve Fund				
FRE - Fire Vehicles	519,100		519,100	Fire Capital Reserve Fund				
FRE - Vehicles - New	78,652				78,652			
FRE - New Station FFE	800,000				800,000			
<b>Fire &amp; Rescue Total</b>	<b>2,715,927</b>	<b>184,826</b>	<b>1,461,123</b>		<b>885,152</b>	<b>-</b>	<b>184,826</b>	
<b>Infrastructure, Transportation and Emergency Services Total</b>	<b>53,730,608</b>	<b>23,325,061</b>	<b>14,284,844</b>		<b>13,986,482</b>	<b>2,314,395</b>	<b>559,826</b>	

**Growth and Development Services  
2025 - 2028 Multi Year Operating Budget**

<b>By Department</b>	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
Planning Services	1,245,217	1,345,217	1,398,560	53,343	1,475,244	1,576,164	1,614,640
Licensing & Enforcement Services	1,200,664	1,300,664	1,344,413	43,749	1,347,439	1,354,837	1,362,427
Parking Services	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-
Business, Real Estate & Environment	941,376	941,376	911,024	(30,352)	953,538	1,047,734	1,079,021
Climate Leadership Division	816,589	816,589	830,599	14,010	1,298,222	1,308,460	1,318,961
Commissioner's Office	376,307	376,307	390,660	14,353	398,407	406,309	414,370
<b>Net Taxation</b>	<b>4,580,153</b>	<b>4,780,153</b>	<b>4,875,256</b>	<b>95,103</b>	<b>5,472,851</b>	<b>5,693,505</b>	<b>5,789,418</b>
<b>Revenues</b>							
Fees, Charges & Other Revenue	(16,022,982)	(15,922,982)	(18,168,100)	(2,245,118)	(18,990,374)	(19,123,693)	(19,229,287)
Provincial Subsidies	(25,000)	(25,000)	(25,000)	-	(25,500)	(26,010)	(26,530)
Federal Subsidies	-	-	(62,400)	(62,400)	(64,000)	-	-
Transfer from Reserves & Reserve Funds	(578,351)	(578,351)	(751,451)	(173,101)	(803,141)	(792,232)	(890,632)
<b>Total Revenue</b>	<b>(16,626,333)</b>	<b>(16,526,333)</b>	<b>(19,006,951)</b>	<b>(2,480,618)</b>	<b>(19,883,015)</b>	<b>(19,941,935)</b>	<b>(20,146,449)</b>

<b>By Department</b>	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	11,651,445	11,751,445	12,858,663	1,107,218	13,318,527	13,658,241	13,979,185
Materials, Supplies & Fees	1,785,281	1,785,281	1,866,524	81,243	1,884,598	1,906,539	1,929,025
Contracted Services	1,314,022	1,314,022	1,454,481	140,459	1,461,296	1,471,995	1,487,183
Grants & Transfers to Others	1,112,346	1,112,346	1,326,686	214,340	1,320,320	1,494,226	1,508,410
Equipment Charges & Internal Allocations	2,773,556	2,773,556	2,790,856	17,299	2,850,838	2,898,271	2,946,577
Transfers to Reserves & Reserve Funds	2,569,836	2,569,836	3,584,997	1,015,161	4,520,286	4,206,167	4,085,487
<b>Total Expenditures</b>	<b>21,206,486</b>	<b>21,306,486</b>	<b>23,882,207</b>	<b>2,575,721</b>	<b>25,355,865</b>	<b>25,635,440</b>	<b>25,935,867</b>
<b>Net</b>	<b>4,580,153</b>	<b>4,780,153</b>	<b>4,875,256</b>	<b>95,103</b>	<b>5,472,851</b>	<b>5,693,505</b>	<b>5,789,418</b>

# **Growth & Development Services**

## **2025 Operating & Capital Budget Summary**

The Growth & Development Services Group was created in July 2023 to better align all services related to sustainable growth management, construction and economic development of the city. These departments are all closely linked to how we design and develop our city and its spaces. The team also includes the Licensing and Enforcement Services department which provides critical safety and well-being services through the enforcement of many city by-laws, while also managing the Parking portfolio and valuable work of the Licensing team.

This group of departments rely upon other corporate support services such as Legal, Human Resources, Financial Services, and IS&T for the provision of their services.

The Growth & Development Services Group is comprised of the following departments and division:

- Planning Services
- Licensing & Enforcement Services
- Building Services
- Business, Real Estate & Environment
- Climate Leadership Division
- Commissioner's Office

Budget related data:

The Growth & Development Services' gross operating budget is \$23.9M. This is funded by non-tax revenues in the amount of \$87K in federal and provincial grants and subsidies; \$18.2M in user fees; \$751K in transfers from reserve funds; and \$4.9M in municipal taxes. The net budget requirement from taxation for Growth & Development Services is increasing by approximately \$95K.

### **1. Planning Services**

#### **Service Overview**

The Planning Services department plays a significant role in helping to achieve Council's priority to increase assessment growth as a key strategy to limiting tax rate increases. Through the development of critical city-wide policies, the department enables growth and

development while also leading the process of development application review and approval, resulting in new construction which contributes to tax assessment growth.

Planning Services is responsible for managing and guiding the development and land use within the city, including zoning regulations, land use policies, urban design, environmental considerations, and overall community development. The development review process and timely processing of applications requires co-operation from and co-ordination with numerous internal and external stakeholders, including the applicant, and meeting the legislative requirements for public consultation, and ensuring that new development aligns with the city's long-term vision and goals and applicable regulations.

2024 saw a historical record of annual applications submitted to Planning Services at 1509 (including development applications under the Planning Act, civic addressing, tree permits, site alteration permits, pre-applications, requests for information), surpassing the previous 1194 applications submitted in 2023. The development applications will result in new assessment growth for the city which is critical in helping to balance the municipal budget each year. Staff are expecting this trend to continue in the years to come with pressure upon the City to satisfy both provincial and federal housing targets and Council priorities focused on new housing development.

### **Priority Focus & Key Initiatives**

- Completing the North King's Town Secondary Plan and updating the Site Plan Control By-Law.
- Working on the Official Plan project as a key priority in 2025. The project formally commenced in 2024. Several background studies have been completed and some are underway, with anticipated completion in 2025.
- In collaboration with the Housing and Social Services team, complete the implementation of the remaining Housing Accelerator Initiatives, including the second year of administration of the CIP for incenting multi-residential development and Additional Residential Grant programs, supporting modular technology projects, Servicing Allocation By-law and funding additional affordable housing projects.
- Initiating a number of GIS projects over the next year such as expanding 3D workflows and products, updating 3D base maps, implementing ArcUrban, improving civic addressing data models, updating the Civic Addressing and Road Naming By-Law, and supporting the Official Plan project by providing in-house mapping and analysis.

## **Capital Highlights**

### **Capital Works in Progress (WIP)**

A number of projects are currently underway, and completion is anticipated in 2025 including the following:

- The North King's Town Secondary Plan
- Site Plan Control By-Law Update
- Density by Design – Downtown
- Official Plan Background Studies
  - Natural Heritage Study
  - Affordable Housing (Inclusionary Zoning) Assessment Report
  - Urban Growth Strategy

### **Capital Budget**

Funds are being requested to continue policy work including the Affordable Housing Assessment Report, urban growth strategy, and the Official Plan project. The Official Plan project is anticipated to be completed in mid-2026.

## **Development Engineering**

### **Service Overview**

Development Engineering plays a critical role in the technical review of development applications to ensure the successful integration of existing and proposed infrastructure. The Development Engineering team manages developer led and growth prioritized infrastructure upgrades that will help to provide a steady supply of housing.

In 2025 Development Engineering will be increasing their strategic focus and will be developing policies and practices around increasing the amount of growth targeted infrastructure work using Front Ending Agreements, Local Improvements, and Off-Site Works Agreements.

### **Priority Focus & Key Initiatives**

- Updates to the Subdivision Development Guidelines
- Updates to Offsite Works and Subdivision Agreements
- Development of a Local Improvement Policy
- Development of a Front Ending Policy

- Prioritising growth-related capital works

## **2. Licensing & Enforcement Services**

### **Service Overview**

Licensing and Enforcement Services play a crucial role in maintaining community safety and standards within the City of Kingston. The department's responsibilities include enforcing regulations under the Property Standards and Yard's By-Laws, addressing nuisance parties, solid waste, noise complaints, temporary signage, and street's by-laws, in addition to issuing licenses for animals, businesses, and short-term rentals. Throughout 2024, the department experienced significant challenges, particularly regarding encampments, which became a focal point of enforcement efforts. The experiences underscored the need for additional resources, a sentiment strongly expressed through stakeholder and internal engagement. Responding to these pressures, Enforcement Services will implement a substantial operational shift in 2025, transitioning to a seven-day operation, now including Sundays. This adjustment not only increases enforcement capacity, but also ensures the department is better positioned to address community needs as they arise. Moreover, the enforcement department will relocate to 362 Montreal Street, a strategic move that aligns enforcement services with social services and the provincial courthouse, enhancing operational service delivery and fostering stronger collaboration with support services.

A major milestone for 2024 was the implementation of the Community Standards By-Law, which consolidated and modernized several existing by-laws to better address evolving community issues. Officers worked extensively under this new framework throughout the year, and Licensing & Enforcement will report back on the first-year results in Q2-Q3 of 2025. This report will evaluate the by-law's effectiveness, highlight successes and identify opportunities for refinement to further strengthen community compliance.

The department will also prioritize the Business Licensing By-Law Review, which will be presented in the first quarter of 2025. This comprehensive review will ensure the by-law remains relevant and responsive to current business needs while supporting economic development and public safety.

Enforcement Services will maintain a strong and consistent presence across several priority areas. Parking enforcement will remain a core function, ensuring compliance in surface lots, parking garages, and on-street spaces. Simultaneously, property standards enforcement will focus on issues related to yard maintenance, derelict properties, and general community cleanliness. In addition, the department will continue to provide oversight for general by-law enforcement, tackling concerns such as nuisance parties and broader community safety.

Moving into 2025, Licensing and Enforcement Services will prioritize several key initiatives. The department will continue its assessment of the Administrative Monetary Penalty (AMP)



structure, aiming to enhance and modernize the system to better meet operational needs. Furthermore, the team will advance the Parking Rate Review, which seeks to bring parking rates in Kingston in line with those observed across other municipalities in Ontario. By adjusting parking rates, the City aims to increase contributions to the Parking Reserve Fund, ensuring a sustainable funding stream to offset future infrastructure requirements for municipal parking assets. These funds are critical for addressing ongoing and anticipated needs, including maintenance, repair, and upgrades of parking garages, surface lots, and related infrastructure. Strategic reinvestment in these facilities will help secure their long-term viability and enhance service delivery to residents and visitors alike.

Further, the successful implementation and expansion of Honk Mobile will continue in 2025, with plans to broaden its coverage to additional areas. This expansion enhances parking accessibility and convenience for residents and visitors by allowing seamless, contactless payments. The positive impacts of this initiative include improved customer experience, reduced reliance on physical meters, and increased operational efficiency.

In addition to these priorities, the department will remain committed to supporting University District Safety Initiatives, which continue to place significant demands on resources. Events such as St. Patrick's Day and Homecoming-the latter of which occurred over two separate weekends in 2024-require substantial enforcement efforts. The first week of student orientation remains another period of high activity, with enforcement resources often stretched to capacity to ensure compliance and community safety.

## **Capital Highlights**

### **Capital Works in Progress (WIP)**

#### **Asset Management Projects-Restoration and Safety Enhancements**

As part of the ongoing commitment to maintaining and enhancing municipal infrastructure, the 2025 budget prioritizes restoration and safety enhancements. These efforts reflect findings of condition assessments completed in prior years. Key highlights include:

##### **1. Restoration Work at Chown and Hanson Garages:**

- Focused on critical restoration to improve structural integrity and enhance safety for public and staff use.
- Includes repaving and resurfacing work on multiple parking lots, addressing deterioration identified in condition assessments.
- Safety features such as improved lighting, signage, and accessibility upgrades are incorporated into the restoration plans.

## 2. Progress on Key Parking Lots

- **Hanson Lot (2024 Restoration Project)**

- Continuation of extensive restoration work initiated in 2024, addressing structural repairs, repaving, and drainage improvements.
- Enhancements to improve useability and lifespan.

- **Robert Bruce Lot**

- Completing outstanding repair and restoration work from the 2022 project.
- Focused on ensuring compliance with updated standards and maximizing lot capacity.

## 3. Strategic Vision for 2025 and beyond

- These restoration projects align with a broader strategic goal of sustainable asset management, minimizing future repair costs and improving safety and accessibility.
- Continued collaboration with engineering, safety and planning teams ensures efficient project delivery and alignment with municipal goals.

## Capital Budget

Plans over the next five years include replacement of the parking garages pay on foot systems in both the Chown and Hanson garages, regular maintenance of the garages, and surface lot upgrades and repairs following the condition assessments completed in 2022.

## 3. Building Services

### Service Overview

Building Services is a full cost recovery department that maintains the role of public health and safety through the enforcement of the *Ontario Building Code Act* and Ontario Building Code for all construction, renovation, demolition and change of use within the Municipality. Ensuring fire, structural, mechanical, plumbing, energy/water conservation, environmental and barrier free accessibility are in place to support our growing community. The team provides enhanced service delivery through plan review and site inspections exceeding regulated review timeframes of 10-30 days and inspection requests within 48 hours to allow for accelerated construction through to occupancy to support housing supply and the assessment tax base.

In 2024, the core service issued building permits for 1239 new residential units exceeding Provincial targets of 800 residential units per year between January 1, 2022, and December 31, 2031, which can result in a Building Faster Fund allocation to the City of at least \$3.2M. 2024 was another active year, with additional training for both internal staff and the

development community to provide support on code amendments including permits issued under the conservation authorities act and by the minister of natural resources and forestry, changes to the Environmental Assessment Act by updating applicable law to apply requirements only to designated projects identified in regulation or projects set out in approved Class Environmental Assessments, extending existing exemptions for temporary health or residential facilities until March 31, 2025 to continue to allow Temporary Health and Residential Facilities until 2027, as well as expanding technical provisions for Encapsulated Mass Timber Construction (EMTC) buildings to be constructed up to 18 storeys to promote innovation and increased use of wood in construction. The department experienced a strong year of construction in 2024 supporting almost \$600M in construction value and collecting almost \$7M in development charges. The 2024 budget is anticipated to break even.

Moving into 2025, the service is anticipating another strong year of construction to support annual housing unit start targets in satisfaction of upper-level government funding programs (BFF, HAF). The service will be transitioning from the 2012 Ontario Building Code to the 2024 Ontario Building Code effective January 1, 2025. This code edition will further harmonize Ontario closer to 80% with the National Building, Energy, Fire and Plumbing Codes of Canada. With changes for accessibility to meet AODA standards, incorporating building resiliency and more post disaster building types to address climate change and increased ventilation capacity to minimize adverse health effects within buildings, as well as incorporating technical provisions for farm buildings to address larger structures and new farming practices.

### **Priority Focus & Key initiatives**

- Recruiting and training new staff to facilitate building permit review and approval in support of municipal, provincial and federal housing targets.
- Moving non-compliant construction and illegal units through the approval process to identify the number of units currently unrecognized throughout the city.
- Enhancing services through on-going review of policies and procedures to reflect changing legislation for consistency.
- Further coordination with MPAC to ensure data aligns with permit issuance to capture accurate assessment values around secondary units.
- Working with educational institutions on removing barriers for graduates to enter the building official profession by including further code knowledge in course curriculum and partnering with the trades program to increase student learning of construction and inspection processes.

- Public education on changing provincial regulations and potential impacts to construction projects; new builder technical committee with Kingston Home Builders Association and staff training on code changes, innovative technology, and increased building resiliency to remain current and support City initiatives and growth strategies.

## **Capital Highlights**

### **Capital Works in Progress (WIP)**

There are no Work in Progress funds for Building Services.

### **Capital Budget**

Funds are requested in 2025 for the purchase of hardware/equipment updates to enhance inspector field work.

## **4. Business, Real Estate & Environment Services**

### **Service Overview**

The Business, Real Estate & Environment Department is focused on environmental management, brownfield redevelopment, strategic sustainability projects, and offers corporate-wide support for real estate and land services including purchasing, selling and leasing properties.

The Real Estate Division's primary focus is providing adequate serviced City-owned employment land to support business attraction, retention and expansion by providing a long-term supply of serviced employment lands and respond to inquiries and customer needs. Working closely with the Economic Development Corporation, the team provides technical assistance, sales support and application facilitation to enable development and growth from investment for employment purposes.

The division also leads the acquisition of properties for the implementation of comprehensive Plans and City infrastructure projects. The division also oversees the management of over 150 leases and licenses of building space and land.

The division is part of the interdepartmental housing team. The purpose of the housing accelerator team is to advance new housing projects to the shovel-ready stage so that they can be ready to receive municipal, provincial or federal capital funding when and if it becomes available, and to identify and sell City-owned properties that can be deployed for all types of housing development.

The Environment Division will continue efforts toward the remediation and redevelopment of brownfield properties through the administration of the Brownfield Community Improvement Plan (CIP) and the failed tax sale program. This initiative promotes good urban planning and

GHG emission avoidance through intensification and elimination of underutilized land within the urban core, removal of environmental hazards, and reestablishes productive property tax flow while enhancing older neighbourhoods through the removal of eyesores and attraction of new development.

The Environment Division also continues to provide strategic sustainability project management and expert support, and environmental management systems to City departments and capital projects by enabling environmental best practices, cost and risk reduction, and compliance with environmental law. The division also ensures that closed landfills and municipally owned brownfields are managed and monitored to reduce risks of impact to the environment and maintain compliance with the expectations of environmental regulators. Capital improvements to the closed Belle Park Landfill Site and the Kingston East and West Landfill Sites will continue over the next few years with a focus on improving surface water drainage, decreasing surface water infiltration and increasing the efficiency of environmental control systems and integration of environmental systems with the Belle Park Master Plan.

### **Priority Focus & Key initiatives**

- Servicing and acquisition of additional employment lands will be critical within this time frame to ensure business attraction, retention and expansion.
- Presenting viable policy recommendation(s) that appropriately increase the City's supply of employment lands, including but not limited to the lands north of St. Lawrence Business Park., through the completion of North King's Town Secondary Plan and the City's Official Plan project.
- In collaboration with other City departments and the Economic Development Corporation, implement the City's Integrated Economic Development Strategy and the Rural Economic Development Strategy.
- Continuing to support internal departments to acquire, and in some cases dispose of, the necessary realty assets to implement strategic plans, including but not limited to the Housing, Parkland, and various municipal services.
- Continuing environmental management support for City operations and the remediation and redevelopment of brownfield properties through the administration of the Brownfield Community Improvement Plan (CIP).

## **Capital Highlights**

### **Capital Works in Progress (WIP)**

- Funds to ensure the environmental management and remediation of City properties
- Employment Lands Servicing/Acquisition

### **Capital Budget**

The Business, Environment & Projects capital budget includes the following:

- Environmental Management: Maintenance and improvements to groundwater recovery and treatment systems at former landfill sites
- Funds to support strategic property acquisitions subject to Council approval
- Funds to support the acquisition and servicing of land suitable for employment purposes

## **5. Climate Leadership**

### **Service Overview**

This division facilitates projects across the community and within the organization in the implementation of the Climate Leadership Plan. Activities are focused on the development of new programs, measuring and reporting on emissions performance and assisting City departments in identifying and implementing initiatives to reduce GHG emissions and enhance climate resilience to support the City's corporate and community climate action goals. The department also collaborates extensively with climate and environmental organizations in the community and plays a key role in organizing the annual Climate Change Symposium.

### **Priority Focus & Key initiatives**

- Continuing implementation of the actions in the Climate Leadership Plan (CLP). The CLP provides a roadmap for the City and community to reduce GHG emissions. The plan includes 10 objectives and 54 actions. The CLP includes a mix of City-led actions and collaborative actions that need to be completed in partnership with community organizations and local partners.
- Continuing implementation of the Better Homes Kingston Program. The primary objective of Better Homes Kingston is to encourage and incentivize homeowners to invest in retrofit projects that significantly reduce GHGs within their homes through conservation, energy efficiency and fuel switching improvements. the program will target over 500 homes to participate in the program.

- Continuing implementation of the Green Standard Community Improvement Plan. The Green Standard CIP is designed to encourage and incentivize the construction of new buildings in ways that achieve measurable improvement to energy and water performance so that community GHG emissions are reduced or mitigated.
- Updating of corporate and community GHG emission inventories.
- Development and recommendation of community facing programs to decrease emissions from existing and new buildings through retrofit and new net zero incentive programs.
- Continuing to work closely with Sustainable Kingston on its operations and the implementation of recommendations of the community actions of the Climate Leadership Plan. and the partnership for the delivery of the Better Homes Kingston Program.
- Review of key municipal policies for opportunities to remove barriers to carbon reduction and drive climate innovation in the development community, with a focus on linking climate change strategies/goals to sustainable growth management through the Official Plan project.
- Administering the Community Climate Action Fund.
- Administering and supporting the Neighbourhood Climate Action Champions program.
- Administering and supporting the Climate Leadership Working Group.
- Support the identification and implementation of carbon reduction and climate adaptation initiatives within other City departments.
- Working with the Adaptation Working Group in the development of the Climate Change Adaptation Plan for the community.

## **Capital Highlights**

### **Capital Works in Progress (WIP)**

- GHG inventory and initiative development (Ongoing Annual Commitment to 2040 and beyond)
- Climate Leadership priorities implementation (Ongoing – 5-year review cycle #1 in 2026 – with implementation plan until 2040)
- Better Homes Kingston Program (Pilot – 2025) (Planned Expansion – to start in 2026 Ongoing with Annual Operating/Capital Commitment TBD – Pending Council Approval in Q3 2025)

- Neighbourhood Climate Action Champions Program – program provides funding, training and resources to help residents lead green projects across the city.

### **Capital Budget**

In 2025, additional capital funds are requested to continue the implementation of climate leadership priorities.



**Planning & Development  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,506,149)	(1,616,784)	(110,635)	(1,665,288)	(1,715,247)	(1,759,644)
Transfer From Reserves & Reserve Funds	-	(62,400)	(62,400)	(64,000)	-	-
<b>Total Revenue</b>	<b>(1,506,149)</b>	<b>(1,679,184)</b>	<b>(173,035)</b>	<b>(1,729,288)</b>	<b>(1,715,247)</b>	<b>(1,759,644)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	2,837,108	3,115,363	278,254	3,244,647	3,334,484	3,420,371
Materials, Supplies & Fees	102,625	83,430	(19,195)	83,456	83,482	83,508
Contracted Services	49,200	29,200	(20,000)	29,200	29,200	29,200
Transfers to Reserves & Reserve Funds	10,000	-	(10,000)	-	-	-
Equipment Charges & Internal Allocations	(147,567)	(150,248)	(2,681)	(152,771)	(155,754)	(158,795)
<b>Total Expenditures</b>	<b>2,851,366</b>	<b>3,077,745</b>	<b>226,378</b>	<b>3,204,532</b>	<b>3,291,411</b>	<b>3,374,285</b>
<b>Net</b>	<b>1,345,217</b>	<b>1,398,560</b>	<b>53,343</b>	<b>1,475,244</b>	<b>1,576,164</b>	<b>1,614,640</b>
<b>By Program</b>						
Administration	1,165,472	1,300,364	134,892	1,342,411	1,436,497	1,467,980
Property Standards	179,745	98,196	(81,549)	132,832	139,668	146,660
<b>Net Taxation</b>	<b>1,345,217</b>	<b>1,398,560</b>	<b>53,343</b>	<b>1,475,244</b>	<b>1,576,164</b>	<b>1,614,640</b>

**Parking  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(9,439,871)	(11,439,061)	(1,999,190)	(12,074,892)	(12,087,642)	(12,101,466)
<b>Total Revenue</b>	<b>(9,439,871)</b>	<b>(11,439,061)</b>	<b>(1,999,190)</b>	<b>(12,074,892)</b>	<b>(12,087,642)</b>	<b>(12,101,466)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,079,316	1,125,423	46,107	1,156,333	1,179,258	1,202,641
Materials, Supplies & Fees	1,306,804	1,380,313	73,509	1,400,829	1,421,686	1,443,062
Contracted Services	816,622	980,431	163,809	982,546	994,495	1,006,683
Grants & Transfers to Others	163,200	365,600	202,400	352,512	359,562	366,753
Transfers to Reserves & Reserve Funds	2,484,836	3,489,399	1,004,563	3,967,014	3,852,895	3,732,215
Equipment Charges & Internal Allocations	3,589,093	4,097,894	508,801	4,215,658	4,279,746	4,350,111
<b>Total Expenditures</b>	<b>9,439,871</b>	<b>11,439,061</b>	<b>1,999,190</b>	<b>12,074,892</b>	<b>12,087,642</b>	<b>12,101,466</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>By Program</b>						
Administration	2,768,849	3,101,853	333,004	3,121,385	3,148,736	3,186,350
Parking Enforcement Costs	1,591,623	2,072,394	480,771	2,166,414	2,212,230	2,254,025
On Street Parking	(4,771,329)	(5,765,277)	(993,948)	(6,095,542)	(6,084,448)	(6,072,527)
Off Street Parking	(1,873,980)	(2,698,369)	(824,389)	(2,959,271)	(2,929,413)	(2,900,063)
Parking Reserve Fund	2,284,836	3,289,399	1,004,563	3,767,014	3,652,895	3,532,215
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Licensing & Enforcement Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,473,062)	(1,467,355)	5,707	(1,534,795)	(1,581,898)	(1,628,753)
Provincial Subsidies	(25,000)	(25,000)	-	(25,500)	(26,010)	(26,530)
<b>Total Revenue</b>	<b>(1,498,062)</b>	<b>(1,492,355)</b>	<b>5,707</b>	<b>(1,560,295)</b>	<b>(1,607,908)</b>	<b>(1,655,283)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,661,472	4,172,282	510,810	4,322,381	4,405,951	4,497,099
Materials, Supplies & Fees	235,821	248,614	12,793	245,314	245,520	245,731
Contracted Services	105,000	96,650	(8,350)	98,350	100,100	100,100
Equipment Charges & Internal Allocations	(1,662,714)	(2,151,864)	(489,150)	(2,236,118)	(2,273,490)	(2,316,878)
Grants & Transfers to Others	459,146	471,086	11,940	477,808	484,664	491,657
<b>Total Expenditures</b>	<b>2,798,726</b>	<b>2,836,768</b>	<b>38,042</b>	<b>2,907,735</b>	<b>2,962,746</b>	<b>3,017,710</b>
<b>Net</b>	<b>1,300,664</b>	<b>1,344,413</b>	<b>43,749</b>	<b>1,347,439</b>	<b>1,354,837</b>	<b>1,362,427</b>
<b>By Program</b>						
Administration	(385,338)	(352,678)	32,659	(403,400)	(434,481)	(459,736)
General By-Law	1,686,001	1,697,091	11,090	1,750,839	1,789,318	1,822,162
<b>Net Taxation</b>	<b>1,300,664</b>	<b>1,344,413</b>	<b>43,749</b>	<b>1,347,439</b>	<b>1,354,837</b>	<b>1,362,427</b>

**Building Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(3,500,000)	(3,570,000)	(70,000)	(3,640,000)	(3,713,000)	(3,713,000)
Transfer from Reserves & Reserve Funds	(343,661)	(513,204)	(169,543)	(561,653)	(587,438)	(682,466)
<b>Total Revenue</b>	<b>(3,843,661)</b>	<b>(4,083,204)</b>	<b>(239,543)</b>	<b>(4,201,653)</b>	<b>(4,300,438)</b>	<b>(4,395,466)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	2,751,348	3,000,014	248,667	3,089,662	3,164,255	3,234,414
Materials, Supplies & Fees	92,910	84,116	(8,794)	84,949	85,801	86,673
Contracted Services	15,000	15,000	-	15,000	15,000	15,000
Equipment Charges & Internal Allocations	984,403	984,073	(329)	1,012,042	1,035,382	1,059,379
<b>Total Expenditures</b>	<b>3,843,661</b>	<b>4,083,204</b>	<b>239,543</b>	<b>4,201,653</b>	<b>4,300,438</b>	<b>4,395,466</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>By Program</b>						
Administration	-	-	-	-	-	-
Building Inspection	-	-	-	-	-	-
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Business, Real Estate & Environmental Initiatives  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(3,900)	(74,900)	(71,000)	(75,398)	(25,906)	(26,424)
Transfer From Reserves & Reserve Funds	(234,690)	(238,247)	(3,557)	(241,488)	(204,794)	(208,166)
<b>Total Revenue</b>	<b>(238,590)</b>	<b>(313,147)</b>	<b>(74,557)</b>	<b>(316,886)</b>	<b>(230,700)</b>	<b>(234,590)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	765,955	781,571	15,616	823,797	874,446	906,251
Materials, Supplies & Fees	35,470	58,400	22,930	58,400	58,400	58,400
Contracted Services	328,200	333,200	5,000	336,200	333,200	336,200
Equipment Charges & Internal Allocations	10,341	11,000	659	12,027	12,388	12,760
Grants & Transfers to Others	40,000	40,000	-	40,000	-	-
<b>Total Expenditures</b>	<b>1,179,966</b>	<b>1,224,171</b>	<b>44,205</b>	<b>1,270,424</b>	<b>1,278,434</b>	<b>1,313,611</b>
<b>Net</b>	<b>941,376</b>	<b>911,024</b>	<b>(30,352)</b>	<b>953,538</b>	<b>1,047,734</b>	<b>1,079,021</b>
<b>By Program</b>						
Administration	640,176	600,824	(39,352)	640,338	737,534	765,821
Landfills	273,200	275,200	2,000	278,200	275,200	278,200
Environmental Management	28,000	35,000	7,000	35,000	35,000	35,000
<b>Net Taxation</b>	<b>941,376</b>	<b>911,024</b>	<b>(30,352)</b>	<b>953,538</b>	<b>1,047,734</b>	<b>1,079,021</b>

**Climate Leadership  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Transfer From Reserves & Reserve Funds	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>				-	-	-
Salaries, Wages & Benefits	283,239	276,650	(6,589)	286,600	296,837	307,338
Materials, Supplies & Fees	8,350	8,350	-	8,350	8,350	8,350
Transfers to Reserves & Reserve Funds	75,000	95,599	20,599	553,272	353,272	353,272
Grants & Transfers to Others	450,000	450,000	-	450,000	650,000	650,000
<b>Total Expenditures</b>	816,589	830,599	14,010	1,298,222	1,308,460	1,318,961
<b>Net</b>	816,589	830,599	14,010	1,298,222	1,308,460	1,318,961
<b>By Program</b>						
Administration	441,589	435,000	(6,589)	444,950	455,187	465,688
Green CIP	375,000	395,599	20,599	853,272	853,272	853,272
<b>Net Taxation</b>	816,589	830,599	14,010	1,298,222	1,308,460	1,318,961

**Commissioner - Growth and Development Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	-	-	-	-	-	-
Transfer From Reserves & Reserve Funds	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	373,007	387,360	14,353	395,107	403,009	411,070
Materials, Supplies & Fees	3,300	3,300	-	3,300	3,300	3,300
<b>Total Expenditures</b>	376,307	390,660	14,353	398,407	406,309	414,370
<b>Net</b>	376,307	390,660	14,353	398,407	406,309	414,370
<b>By Program</b>						
Administration	376,307	390,660	14,353	398,407	406,309	414,370
<b>Net Taxation</b>	376,307	390,660	14,353	398,407	406,309	414,370

**2025 Capital Budget and Funding Request  
Growth and Development Services**

	<b>2025 Budget</b>	<b>Municipal Capital Reserve Fund</b>	<b>Other Reserve Fund</b>	<b>Other Reserve Fund Description</b>	<b>Development Charges</b>	<b>Grants</b>	<b>Other</b>	<b>Grants and Other Description</b>
<b>Business, Real Estate and Environment Services</b>								
REE - Strategic Property Land Development	325,000	325,000						
REE - DT Coal Tar Groundwater Monitoring	50,000		50,000	Environment Reserve Fund				
REE - Kingston East Landfill Closure	35,000		35,000	Environment Reserve Fund				
REE - Belle Park Landfill	150,000		150,000	Environment Reserve Fund				
REE - Municipal Property Environmental Remediation	75,000		75,000	Environment Reserve Fund				
REE - Environmental Remediation Projects	50,000		50,000	Environment Reserve Fund				
REE - Brownfield Remediation Project	50,000		50,000	Environment Reserve Fund				
REE - Managed Forests Projects	25,000		25,000	Environment Reserve Fund				
REE - Excess Soil strategies and development	75,000		75,000	Environment Reserve Fund				
REE - Corporate Environmental Risk Management	65,000		65,000	Environment Reserve Fund				
<b>Business, Real Estate and Environment Services Total</b>	<b>900,000</b>	<b>325,000</b>	<b>575,000</b>		-	-	-	



**2025 Capital Budget and Funding Request  
Growth and Development Services**

	<b>2025 Budget</b>	<b>Municipal Capital Reserve Fund</b>	<b>Other Reserve Fund</b>	<b>Other Reserve Fund Description</b>	<b>Development Charges</b>	<b>Grants</b>	<b>Other</b>	<b>Grants and Other Description</b>
<b>Planning Services</b>								
PLD - Official Plan Consolidation/ 5 Year Reviews	125,000	62,500			62,500			
PLD - Affordable Housing Assessment Report	100,000	100,000						
PLD - Policy Planning Studies	250,000	125,000			125,000			
PLD - Urban Growth Strategy	75,000	-			75,000			
PLD - Development Review/Land Management	25,000	25,000						
PLD - Project Costs/Long Term Planning	250,000	250,000						
PLD - Furnishings/Equipment	25,000	25,000						
PLD - GIS Vendor Support	15,000	15,000						
PLD - 3D GIS Development Strategy	34,000	34,000						
PLD - Development Capital Project Implementation	100,000	100,000						
PLD - Gibraltar Bay Subdivision	388,838	-					388,838	Security deposit
PLD - Development Project Capital Cost Sharing	100,000	100,000						
<b>Planning Services Total</b>	<b>1,487,838</b>	<b>836,500</b>	<b>-</b>		<b>262,500</b>	<b>-</b>	<b>388,838</b>	
<b>Climate Leadership</b>								
CLD - Climate Leadership Priorities Implementation	217,000	217,000						
CLD - Better Homes Kingston Program	89,650	89,650						
<b>Climate Leadership Total</b>	<b>306,650</b>	<b>306,650</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**2025 Capital Budget and Funding Request  
Growth and Development Services**

	<b>2025 Budget</b>	<b>Municipal Capital Reserve Fund</b>	<b>Other Reserve Fund</b>	<b>Other Reserve Fund Description</b>	<b>Development Charges</b>	<b>Grants</b>	<b>Other</b>	<b>Grants and Other Description</b>
<b>Licensing and Enforcement Services</b>								
LES - Conversion to DASH	160,000	160,000						
LES - PS Field Hardware	50,000	50,000						
<b>Licensing and Enforcement Services Total</b>	<b>210,000</b>	<b>210,000</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Parking</b>								
PRK - Parking Planning/Studies	60,000		60,000	Parking Reserve Fund				
PRK - Parking Technology/Communications	150,000		150,000	Parking Reserve Fund				
PRK - Hanson	825,000		825,000	Parking Reserve Fund				
PRK - Robert Bruce	470,000		470,000	Parking Reserve Fund				
PRK - Surface Lots	1,374,834		1,374,834	Parking Reserve Fund				
PRK - Internal Project Management	145,748		145,748	Parking Reserve Fund				
<b>Parking Total</b>	<b>3,025,582</b>	<b>-</b>	<b>3,025,582</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**2025 Capital Budget and Funding Request  
Growth and Development Services**

	<b>2025 Budget</b>	<b>Municipal Capital Reserve Fund</b>	<b>Other Reserve Fund</b>	<b>Other Reserve Fund Description</b>	<b>Development Charges</b>	<b>Grants</b>	<b>Other</b>	<b>Grants and Other Description</b>
<b>Building Services</b>								
BEN - Furnishings	20,000		20,000	BRAGG Reserve Fund				
<b>Climate Leadership Total</b>	<b>20,000</b>	-	<b>20,000</b>		-	-	-	
<b>Growth and Development Services Total</b>	<b>5,950,070</b>	<b>1,678,150</b>	<b>3,620,582</b>		<b>262,500</b>	-	<b>388,838</b>	

**Community Services  
2025 - 2028 Multi Year Operating Budget**

<b>By Department</b>	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
Heritage Services	1,984,503	2,184,503	2,216,675	32,172	2,312,336	2,375,201	2,438,514
Housing	16,531,588	16,531,588	17,011,841	480,253	18,400,700	19,453,758	19,918,171
Social Services	4,970,788	5,270,788	5,178,378	(92,410)	5,332,640	5,477,887	5,582,658
Long Term Care	5,132,708	6,632,708	6,852,679	219,971	7,226,000	7,464,921	7,702,733
Arts & Culture Services	3,542,954	3,442,954	3,399,328	(43,626)	3,571,654	3,717,108	3,884,736
Recreation & Leisure Services	8,892,101	7,942,101	8,728,308	786,207	9,292,324	9,699,071	9,998,876
Community Services & Wellbeing	773,307	1,123,307	1,236,903	113,596	1,383,312	1,463,365	1,479,704
Commissioner's Office	284,471	284,471	282,133	(2,338)	283,555	288,385	291,116
<b>Net Taxation</b>	<b>42,112,420</b>	<b>43,412,420</b>	<b>44,906,245</b>	<b>1,493,825</b>	<b>47,802,521</b>	<b>49,939,698</b>	<b>51,296,507</b>
<b>Revenues</b>							
Recoveries - Other Municipalities	(1,974,089)	(1,974,089)	(2,006,590)	(32,501)	(2,062,661)	(2,107,979)	(2,150,261)
Fees, Charges & Other Revenue	(17,949,567)	(17,949,567)	(18,754,662)	(805,095)	(19,172,869)	(19,501,915)	(19,937,469)
Provincial Subsidies	(83,148,164)	(85,348,164)	(94,104,174)	(8,756,010)	(94,853,563)	(95,543,948)	(96,084,795)
Federal Subsidies	(1,516,798)	(1,516,798)	(1,180,220)	336,578	(804,397)	(449,472)	(211,350)
Transfer From Reserves & Reserve Funds	(1,018,000)	(1,018,000)	(888,500)	129,500	(908,500)	(173,500)	(78,500)
<b>Total Revenue</b>	<b>(105,606,618)</b>	<b>(107,806,618)</b>	<b>(116,934,146)</b>	<b>(9,127,528)</b>	<b>(117,801,990)</b>	<b>(117,776,814)</b>	<b>(118,462,374)</b>

<b>By Department</b>	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	40,721,448	40,721,448	44,399,568	3,678,119	45,757,787	46,887,686	47,920,412
Materials, Supplies & Fees	5,260,250	5,260,250	5,928,526	668,276	5,701,187	5,777,731	5,838,910
Contracted Services	3,549,486	3,549,486	4,167,876	618,390	3,958,753	3,966,592	3,961,284
Grants & Transfers to Others	83,175,046	86,675,046	92,102,155	5,427,110	93,731,684	94,027,615	94,360,211
Equipment Charges & Internal Allocations	10,982,305	10,982,305	11,151,183	168,878	12,195,240	12,623,221	13,065,410
Transfers to Reserves & Reserve Funds	4,030,502	4,030,502	4,091,084	60,582	4,259,861	4,433,667	4,612,655
<b>Total Expenditures</b>	<b>147,719,037</b>	<b>151,219,037</b>	<b>161,840,392</b>	<b>10,621,354</b>	<b>165,604,511</b>	<b>167,716,511</b>	<b>169,758,881</b>
<b>Net</b>	<b>42,112,420</b>	<b>43,412,420</b>	<b>44,906,245</b>	<b>1,493,825</b>	<b>47,802,521</b>	<b>49,939,698</b>	<b>51,296,507</b>

# Community Services

## 2025 Operating & Capital Budget Summary

Community Services is a group of departments focused on the delivery of community focused programs and services that meet the social, cultural, recreation and leisure needs of the Kingston community. This work supports community development through strategic investments that improve the quality of life for Kingston residents. This group of services works closely with teams from other areas of the corporation.

The Community Services Group is comprised of the following departments:

- Arts & Culture Services
- Community Development & Wellbeing and Indigenization, Inclusion, Diversity, Equity & Accessibility (IIDEA)
- Heritage Services
- Housing & Social Services
- Recreation & Leisure Services
- Long-Term Care/Rideaucrest Home
- Commissioner's Office

Budget related data:

The Community Services gross operating budget is \$161.8M. This is funded by non-tax revenues in the amount of \$95.2M in federal and provincial grants and subsidies; \$18.8M in user fees; \$0.9M in transfers from reserve funds; \$2.0M recoveries from other municipalities; and \$44.9M in municipal taxes. The net budget requirement from taxation for Community Services in 2025 is increasing by approximately \$1.5M.

### 1. Arts & Culture Services

#### Service Overview

The Arts & Culture Services Department contributes to cultural vibrancy in Kingston through enhanced cultural experiences, by engaging partners in the planning and development of the City's cultural resources and ensuring equitable access to inclusive arts and culture programs, to contribute to a greater sense of belonging.

The department serves arts and culture organizations, artists, event organizers, residents, and visitors, and offers core services including:

- providing access to/managing arts spaces and venues, curating and delivering programming, and animating the public realm through public art;
- planning, producing and presenting major events, exhibitions, performances, and arts programming and supporting external/community special event organizers and permitting;
- providing funding to arts organizations and artists through arts grants and awards;
- supporting the creative industries; and
- providing broad arts services to support development and growth of the arts sector.

### **Priority Focus & Key Initiatives**

- Establish strategic directions and arts and culture action plan for department, wrapping up and reporting to the public and Council on longstanding arts strategies including the Culture Plan (2010) and Public Art Master Plan (2014), identifying priority work from recent plans including the Creative Industries Profile Sector Report and Strategy (2021), Kingston Grand Theatre Strategic Business Review (2023), and the Kingston Music Strategy (2024), and reviewing business as usual operations and service delivery, in order to successfully start development of a new Culture Plan for Kingston (a Council Strategic Priority).
- Develop new policies and enhanced processes for the Special Events Office to ensure major City produced events are aligned with municipal priorities and provide improved support to external event organizers to better assist in planning and delivery of community-wide events and festivals; lead permitting process for market vendors in Springer Market Square.
- Implement modifications and improvements to arts funding and award programs and manage key community cultural partnership through service level agreement with the Kingston Arts Council and align changes with broader Community Services portfolio and cultural/community funding programs.
- Complete new public art commission (Robert Bruce Parking Garage, downtown Kingston), temporary projects working with local artists (Utility Box Public Art), broader placemaking initiatives in collaboration with key partners, and a mural pilot project that provides funding support for murals on public/private property.
- Manage Kingston Grand Theatre and deliver Grand OnStage presentation program, oversee operations, front of house, back of house/production, and box office, balancing between regional, national, and international performances, festivals, and

other community/corporate rentals and usage, with an emphasis on providing excellence in customer service.

- Deliver Creative City Summit in Kingston (October 2025) as host city, welcoming 200+ municipal delegates and coordinating host city reception, study tours and artistic animation that showcases the local arts and culture scene.
- Provide support to Kingston Music Office and Kingston Film & Media Office and work collaboratively with Tourism Kingston and Kingston Economic Development Corporation to provide services and guidance to creative businesses.

### **Operating Budget Highlights**

- Operating grants through Service Level Agreements for Kingston Arts Council (re. City of Kingston Arts Fund) and Tourism Kingston (Music Office) will remain at 2024 levels and do not include an inflationary increase for 2025. This approach has been discussed with these organizations.
- Removed Service Level Agreement with the Kingston Theatre Alliance, with 2025 being the final year for direct funding following 10 years of sustained investment and pending changes to the CKAF (winddown funding has been identified to support this transition through previously approved capital envelope). This approach has been discussed with the organization.
- Overall funding envelope has been reduced for the Special Events Office, based on a re-prioritization of work and staff resourcing capacity.
- Staffing re-alignments are expected at the Kingston Grand Theatre as part of an operations review following retirements in several key roles. These may have budget impacts as positions get revised based on operational needs.
- The vacant manager role, previously focused on Arts and Sector Development, has been expanded to include additional responsibilities related to supporting First Capital Place and the management of broader community events.
- Revenues for Kingston Grand Theatre have been increased based on historical actuals, and post-pandemic successes in 2023 and 2024 (ticket revenue, facility rentals, bar revenue, Capital Improvement Surcharge, etc.).

### **Capital Highlights**

#### **Capital Works in Progress (WIP)**

- Functional capital related to the J.K. Tett Centre.
- On-going implementation of the Public Art Program including funding allocated to support murals on public/private property pilot project.
- Implementation of administrative changes to the City of Kingston Arts Fund.



## **Capital Budget**

The 2025 capital budget request for Arts & Culture Services is \$250,000 and includes funds to support Kingston Grand Theatre functional capital, expenses related to the Creative City Summit in Kingston, and salaries allocated to capital.

## **2. Community Development & Wellbeing and Indigenization, Inclusion, Diversity, Equity & Accessibility**

### **Service Overview**

The Community Development & Wellbeing and Indigenization, Inclusion, Diversity, Equity & Accessibility (CDWB-IIDEA) department is a new department in the Community Services Group, formally established in April 2024. This new department was endorsed by City Council in the 2023-2026 Strategic Plan.

In its first nine months of operation in 2024 the department was focused on establishing, transitioning and stabilizing program components such as oversight to Community Gardens, the EDI framework and strategy work and the Municipal Fee Assistance Program, and confirming the department scope, planning deliverables and aligning staff and financial resourcing. 2025 will mark the first full year of the department.

The department is dedicated to strengthening the social capital and infrastructure in the community to enhance community resiliency and belonging. The department operates across three focus areas and uses an IIDEA lens to intentionally consider the systems and processes that shape policies, practices and lived experiences internally as well as throughout the community. The three focus areas are: Indigenous Initiatives, Equity, Diversity & Inclusion (EDI) and Community Development & Wellbeing (CDWB).

### **Priority Focus & Key Initiatives**

In 2025 the department will focus on:

#### Indigenous Initiatives

- Establishment of the Indigenous Initiatives Portfolio with the hire of a dedicated leadership role (Q1).
- Working toward the development of two Indigenous Consultation Frameworks, one specifically to guide consultation and relationship building with First Nations and the second to guide engagement and consultation practices with Urban Indigenous community members (both Council Strategic Priorities).
- Identifying dedicated spaces in select City parks for the establishment of Indigenous sacred and ceremonial fires, through engagement with the Indigenous community (a Council Strategic Priority).

- Support the move of the Kingston Native Centre and Language Nest (KNCLN) while renovations at the 610 Montreal Street location are taking place in 2025 and 2026 and work with KNCLN on a plan for a long-term vision for an Indigenous centre.

#### Equity, Diversity and Inclusion

- Finalize and with Council approval start implementation of a comprehensive EDI Strategy and Framework which will shape future workplans across the IIDEA work of the City.
- Continue work on community events and commemoration in close partnership with the Special Events office and community partners.
- Continued work advising and supporting updates to City policies and processes both internal and external to the Corporation.
- Ongoing roll out of IIDEA education and training within the Corporation.
- Provide support to the updates to be made to the Community Safety & Wellbeing Plan.

#### Community Development & Wellbeing

- Further build out and coordinate neighbourhood activation projects and activities such as the Community Development - Neighbourhood Activation Fund (CD- NAF), community gardens, access to city spaces, improved system navigation and communication.
- Review and Update of the Community Safety & Wellbeing Plan (CSWB).
- Establish and start implementation of the Food Strategy Framework.
- Coordinate various food related initiatives and projects such as the community gardens, the public market coordination and future visioning, and the future planning for the community food redistribution warehouse and other food infrastructure.
- Start the update of the Age-friendly Plan and Youth Friendly Plan.
- Ongoing monitoring, evaluation and impact reporting of the 2024 updated Municipal Fee Assistance Program.
- Coordinate the administration of the Community Investment Grant with the United Way.

## **Operating Budget Highlights**

Due to the 2025 budget pressures the department has deferred the hire of a community development manager until 2026 and prioritized the hire of a dedicated Indigenous initiatives manager.

The deferral of this position will extend the timelines to deliver on some of the community development and wellbeing strategic priorities. The focus in 2025 will be on completing the Community Safety & Wellbeing Plan updates and working on the development of the Food Strategy Framework. Work will continue on age friendly and youth planning in 2025 through existing community tables and partnerships, while City led planning toward updating the Age-friendly Plan and Youth Friendly Plan will be deferred to 2026.

The department now manages the service level agreements and contributions to the Seniors Association, Bloom Skills Centre, H'Art Centre, the Community Garden Network and the Kingston Native Centre and Language Nest. Due to budget pressures all the SLA amounts have been maintained at 2024 levels. This approach has been discussed with these organizations.

The Community Investment Fund that the City manages in partnership with the United Way has been returned to the pre-pandemic baseline funding amount of \$190,000. The contribution had been increased to \$230,000 in previous years as a response to community needs arising from the COVID-19 pandemic.

## **Capital Highlights**

### **Capital Works in Progress (WIP)**

The existing Engage for Change capital budget has been transferred to the department from Heritage Services Department and will be renamed Indigenous Initiatives. Existing funding in this capital program will support the move of the Kingston Native Centre and Language Nest (KNCLN) to an interim location while renovations are completed on the property at 610 Montreal Street (2025-26).

### **Capital Budget**

The 2025 capital budget request for the Community Development & Wellbeing and Indigenization, Inclusion, Diversity, Equity & Accessibility Department is \$500,000. Of this total, \$400,000 is requested in support of Community Development and Wellbeing initiatives including work on the Community Safety & Wellbeing Plan and Food Strategy. The remaining requested \$100,000 is to support Indigenous Initiatives work on engagement frameworks and protocols with Urban Indigenous community members and First Nations.

### **3. Heritage Services**

#### **Service Overview**

The Heritage Services Department champions City-wide innovation in the stewardship of Kingston's rich cultural heritage.

The department oversees two major focus areas. The first, built heritage, supports the administration of the *Ontario Heritage Act* within a Kingston context and ensures quality service is provided with accountability to municipal strategies, policies and procedures. The built heritage portfolio additionally offers heritage guidance related to land use planning, City-wide development processes and the implementation of the City of Kingston Archaeological Management Plan. The second focus area, cultural heritage programming, is responsible for the operation of the City-owned museums, the PumpHouse and MacLachlan Woodworking Museum as well as the operations of the Kingston City Hall as a National Historic Site. The department additionally manages the City of Kingston Civic Artifact Collection, leads community-wide interpretive projects and heritage activations, and maintains support to the heritage sector through oversight of the City of Kingston Heritage Fund and sector development through a services level agreement with the Kingston Association of Museums, Art Galleries and Historic Sites.

Taken as a whole, the department positions Kingston at the cutting edge of heritage in Ontario, taking a holistic approach informed by best practices and supported by strategic coordination that seeks to preserve and enliven heritage in all its forms.

#### **Priority Focus & Key Initiatives**

- Continuing to respond to the changes brought by Bill 23 to the *Ontario Heritage Act*, including the processing of over 330 listed heritage properties by the January 1, 2027, deadline.
- Updating the Heritage Easement Agreement with Queen's University.
- Public consultation in support of the development of a City of Kingston Heritage Plan as well as heritage planning considerations relevant to development of the next City of Kingston Official Plan.
- Maintain strategic community cultural heritage partnerships, including through a service level agreement (SLA) with the Kingston and Area Association of Museums, Art Galleries and Historic Sites (KAM).
- Support local cultural heritage spaces through the City of Kingston Heritage Fund (CKHF).
- Develop a storage facility plan for the Civic Artifact Collection.

- Undertaking changes to public spaces in City Hall National Historic Site to support more inclusive story telling.
- Developing and presenting community exhibitions and programs at the PumpHouse Museum, MacLachlan Woodworking Museum and City Hall National Site that emphasize inclusivity, education and enjoyment.

### **Operating Budget Highlights**

- The Service Level Agreement with the Kingston Association of Museums, Arts and Historic Sites will remain at 2024 levels and do not include an inflationary increase for 2025. This approach has been discussed with the organization, and it is understood that as part of this change KAM will no longer manage the Kingston Doors Open event on behalf of the City in 2025.
- The City of Kingston Heritage Fund has been reduced by approximately 4.5%. This change has been made to reduce the amount of un-awarded funds being carried forward into subsequent fund years. Due to 2024 under-awards and carry forwards the total fund amount in available in 2025 is \$368,000 which exceeds the \$355,966 allocated to the fund in the 2024 budget.
- The implementation of Administrative Monetary Penalties related to flagrant heritage permit violations have been introduced as a revenue stream in 2025.
- Based on actual 2024 awards, reductions have been made to federal grants supporting support summer student salaries and the number of students has been reduced from six to five.

### **Capital Highlights**

#### **Capital Works in Progress (WIP)**

A number of projects are currently underway including:

- Conservation of public artworks, including Tetra
- Heritage designations and background work for heritage studies
- Interpretive signage on and around the Waaban Crossing
- City Hall Exhibit Development

## **Capital Budget**

The Heritage Services capital budget request for 2025 is \$385,000, comprised of \$175,000 to manage the Civic Collection, including art conservation projects; \$10,000 in functional capital for the PumpHouse Museum, which will be used to update the gallery space; \$100,000 to advance heritage planning studies and designations; and \$100,000 to initiate work on the Kingston Heritage Master Plan, including public consultation.

## **4. Housing & Social Services**

### **Service Overview**

The City of Kingston is one of the 47 Service Managers in the Province providing a variety of human services to residents of the City of Kingston and County of Frontenac. The department plans, manages and co-funds human services including those related to Housing and Homelessness services, Social Assistance, Homemaking and Early Years programming which are either directly delivered by staff in the Housing & Social Services Department (H&SS) and/or through many funded agencies across the community.

In addition to the municipal tax-base, H&SS receives funding from the Ministry of Municipal Affairs and Housing, the Ministry of Education, the Ministry of Health, the Ministry of Community and Social Services, and Canada Mortgage and Housing Corporation.

### **Priority Focus & Key Initiatives**

#### **Social Services and Early Years Division**

Social Assistance and Early Years program delivery continues to change and adapt with provincial plans and modernization. For 2025, the key initiatives in the Social Services and Early Years Division include:

- Continue to work through the financial impacts of the provincial budget changes in the Ontario Works program.
- Support changes as the Provincial Social Assistance Renewal Strategy concludes in 2025 with provincial staff assuming decision-making responsibility for most Ontario Works applications. The City of Kingston will move from a “Delivery Agent” to a “Delivery Partner” while the province becomes the “Delivery Agent” for our region.
- In 2025, the Childcare and Early Years team will complete the Childcare & Early Years Service System Plan.
- The Childcare and Early Years team will continue to support the childcare and early learning sector through the rollout of the Canada Wide Early Learning and Child Care (CWELCC) system with CWELCC parental fees reduced to a maximum of \$22 a day in January 2025.

- In 2025 the Childcare and Early Years team will continue its focus on increased childcare center accountability and will work in close partnership with the Strategy, Innovation and Partnerships Department to attract, support and retain Early Childhood Educators and other staff across the sector.

## **Operating Budget Highlights**

In 2025 there has been a modest reduction in the operating budget request for Social Services, this is the result of an increase in provincial subsidies. These provincial dollars are largely redistributed through the Ontario Works and CWELCC programs. Through a close review of the funding guidelines, changes have been made in the allocation and use of provincial social services funding to offset administrative work where the services and work are shared between the Housing and Homeless and Social Services budgets – these changes were undertaken to maximize the use of provincial funding to greatest impact.

## **Housing and Homelessness**

The focus continues to be on the coordination, funding and implementation of approved housing units and adding additional emergency, transitional, supportive and affordable housing solutions to the housing supply in Kingston. The division will also continue its focus on stabilizing and managing the municipally funded homelessness services with partner agencies and as integrated across the Social Housing and Social Services portfolios.

For 2025, the key initiatives in the Housing and Homelessness Division include:

- Continuing to focus on housing and homelessness issues by supporting additional emergency, transitional, supportive and affordable housing projects and expanding on service partnerships between existing agencies and service providers.
- Continue to develop new, advance and execute on all affordable housing units approved by Council over the last several years.
- Continue to monitor and review the homelessness system, including coordination on updates to the By Name List with partner agencies and service providers.
- Respond to and operationalize as required new directives and funding opportunities in development through provincial and federal programs and ministries.
- Continue development of the Social Housing End of Operating Agreement/End of Mortgages (EOA/EOM) strategy for all the social housing projects resulting in updated agreements with expired projects, and a plan for those projects expiring in the next three to five years.
- Continue to update the Building Condition Assessments (BCA) for each building providing Social Housing, resulting in a long-term needs list for each provider.
- Conduct an Operational Review for the Kingston Frontenac Housing Corporation.

- Support affordable housing initiatives within the Housing Accelerator Fund program.
- Develop a local priority framework to support the existing local coordinated access system to more effectively respond to the growing need for additional support and housing options within the community.

## **Operating Budget Highlights**

In 2025, the Housing and Homelessness Manager position will be separated into two management positions, a Homelessness Manager and an Affordable Housing Manager. Two positions are now required and included in the budget to support the increased volume and demand across both aspects of the previously combined portfolio.

Additional changes in the 2025 Housing and Homelessness operating budget reflect a realignment of the budget to match new and expanding service categories. Growth can be seen in supports offered through the rent supplement program and support to housing providers including to Kingston Frontenac Housing Corporation – these changes reflect additional rent supplement and affordable housing agreements coming online in 2025. As noted in the social service section above, changes have also been made in the allocation and use of provincial social services administrative funding where the services and work are shared between the Housing and Homeless and Social Services budgets – these changes were undertaken to maximize the use of provincial funding to greatest impact.

## **Capital Highlights**

### **Capital Works in Progress (WIP)**

There is approximately \$37M in WIP within the Housing and Social Services portfolio. These funds are a mix of Municipal, Provincial and Federal contributions and the majority are allocated to approved housing developments such as 484 Albert Street, 1752 Bath Road, 1316 Princess Street and 805 Ridley Drive (west wing).

### **Capital Budget**

The 2025 capital budget request for Housing & Social Services is \$9,639,288 which includes funding of \$7M to support the acquisition and renovation of new shelters and the development of new transitional/supportive/affordable housing projects. The 2025 capital budget also includes provincial funding of \$672,670 for the Ontario Priorities Housing Initiative (OPHI), and approximately \$1.8M in Canada Ontario Community Housing Initiative (COCHI) funding. Staff continue to track new funding initiatives in development both provincially and federally and will continue to make applications for funding as new programs open.



## **5. Recreation & Leisure Services**

### **Service Overview**

The Recreation & Leisure Services Department is responsible for the operation of all indoor recreation facilities (arenas, community centres, aquatic centre, Slush Puppie Place), outdoor recreation venues (marinas, Springer Market Square, treated water splash pads, turf fields), and delivers a variety of recreation programs across the community. Many services are delivered in partnership with key stakeholders and community partners. The Department also provides strategic leadership around use and allocation of sports fields and parks.

In 2025, work continues to optimize existing facilities including revitalizing Cataraqui Community Centre and capital improvements to Confederation Basin Marine infrastructure. Key initiatives include expanding aquatic programming with projects such as the Culligan Water Park Enclosure.

In February 2025, Parks Development, formerly in the Engineering Services Department, will join the Recreation & Leisure Services Department in a move toward integrated planning of public and recreational spaces to meet the needs of our growing community. Recreation facility planning for Centre 70 arena, Portsmouth Olympic Harbour and Memorial Centre continue to evolve and in 2025, visioning exercises to determine programming and inform design will be completed (a Council Strategic Priority).

### **Priority Focus & Key Initiatives**

- Expanding aquatic programming with projects such as the Culligan Water Park Enclosure (construction fall 2025).
- Capital contribution to Loyalist Township's Henderson renewal project to ensure access to its aquatics centre for Kingston residents.
- Ongoing asset management of arenas, marinas, community centres, aquatic facilities and artificial sports fields.
- Support opportunities for hosting tournaments and championships to bolster sports tourism in Kingston.
- Work with other City departments and partners to secure sponsorships to expand recreational offerings that benefit the community.
- Continue partnership renewals and develop new programming partnerships across recreation sites and community centres.
- Continue effort to expand community focused operations/events at Slush Puppie Place.

## **Operating Budget Highlights**

- Addition of a Supervisor, Recreation Facilities to implement service delivery standards, and provide increased management support across a range of facilities.
- An increase to Facility Attendant hours to increase the level of service at the arenas related to rink services and building supervision.
- This year's budget provides an increase in funds for training to meet safety requirements, enhance operations staff skills and knowledge to support a positive user experience while strengthening risk management practices.
- Sponsorship revenues will increase in 2025. There is growing interest from businesses to get involved with recreation facilities through sponsorship. The department will work closely with Department of Strategy Innovation and Partnerships to achieve the new sponsorship targets.

## **Capital Highlights**

### **Capital Works in Progress (WIP)**

- Ongoing capital improvements to arenas.
- Continuation of marine infrastructure rehabilitation at Confederation Basin Marina.
- Continued ongoing work to building automated systems on refrigeration plants at the arenas.
- Dock infrastructure study and associated work for Portsmouth Olympic Harbour.
- Purchase of specialized water wheelchairs for use at splash pads to improve accessibility options.

## **Capital Budget**

The 2025 capital request for Recreation & Leisure Services is \$3,721,990. The new capital work in 2025 includes scheduled facilities maintenance work at community centres, arenas and aquatic facilities.

## **6. Long-Term Care/Rideaucrest Home**

### **Service Overview**

Rideaucrest Home is an Accredited Home which is owned and operated by the City of Kingston. Originally opened in 1935, the Home has 170 beds and has been in its current location since 1993. There are more than 270 positions across all internal departments. The Home is a municipal home and is funded primarily by the City of Kingston and the Ministry of Health and Long-Term Care (MOHLTC), along with resident accommodation co-payments.

The last 4 years have resulted in great change to this sector with the release of the Fixing Long-Term Care Act, 2021, along with changes to Emergency Preparedness, Infection, Prevention and Control Standards as well as Health and Human Resource challenges. The sector has seen several new funding initiatives started over the last 4 years with many of these initiatives subsequently converted to permanent funding streams; which are now being annualized within the 2025 operating budget. As with previous years, assumptions have been made for the 2025 budget where there is funding and/or inflationary uncertainty in what the confirmed provincial funding will be in 2025.

### **Priority Focus & Key initiatives**

- The Home will continue to work with community partners and work together with the Ministry of Health and Long-Term Care (MOHLTC), Ontario Health atHome, KFL&A Public Health Unit, FL&A Ontario Health Team and Accreditation Canada on quality improvement and legislative compliance.
- Rideaucrest continues to work with Human Resources to maximize health care worker recruitment and retention, while continuing with partnerships through local educational institutions.
- Continual work on capital projects and plans, in conjunction with Facilities Management & Construction Services, to ensure a safe and modernized home for residents. This work is in response to feedback obtained by the MOHLTC, Accreditation Canada and resident and family feedback.

### **Operating Budget Highlights**

The operating budget for 2025 reflects the annualization of many significant funding sources including the final phase of the 4 hours of resident care as well as the 4 major funding envelopes supported by the Province which saw unprecedented increases in 2024. These increases alone equate to approximately \$1.4M in additional revenue to the Home. The 2025 operating budget also sees the addition of a second full-time Nurse Practitioner to the Medical Team as well as a part-time Life Enrichment Coordinator to the Programs Department. Both of the Nurse Practitioner positions are partially offset by the province as part of Ontario's Hiring More Nurse Practitioners Initiative.

### **Capital Highlights**

#### **Capital Works in Progress (WIP)**

Rideaucrest partners with Facilities, Management & Construction Services on capital works for continued renovation plans, these projects include; resident washrooms, common area and dining room expansions, as well as the replacement of the Fire Alarm System.

## **Capital Budget**

The total capital funding request for the Home in 2025 is \$100,000. This will support the purchase of resident care equipment such as beds, mattresses, ceiling track and motor installation, kitchen and environmental services equipment.

## **7. Community Services Commissioner's Office**

### **Service Overview**

The responsibilities of the Community Services Commissioner's Office include providing strategic leadership and oversight of the delivery of a diverse set of community focused programs and services that meet the social, cultural, recreation and leisure needs of the Kingston community. The office and the Commissioner operate as part of the Corporate Management Team and lead the integration of Community Services work within the comprehensive strategic planning, operational activities, and community planning of the Corporation with a focus on ensuring that the City's mission, vision, and values, and Council priorities are incorporated into municipal activities and services.

### **Priority Focus & Key Initiatives**

- Lead organizational change and leadership development across Community Services leadership team.
- Champion IIDEA as an overarching and integrating framework through which the work of Community Services and the broader corporation is developed and implemented.
- Provide strategic leadership and guide the implementation of system-level responses to the compounding crises of housing, homelessness, addictions and mental health.
- Strategically align community funding and sector support across recreation, arts, culture, heritage and community development spaces.
- Update strategic planning documents across portfolio in reflection of accelerated population growth projections and supporting integrated approaches to place making and human-centered City building.
- Ensure continued fiscal accountability and that sustainable financial practices guide the development of new projects and initiatives across portfolio and the organization.

## **Operating Budget Highlights**

In 2025, the operating budget of the Commissioner's office has included an increase in internal allocations, resulting in a negative budget variance when compared with 2024. This internal allocation includes a transfer from the Community Development and Wellbeing - IIDEA Department to support a portion of the salary of the office's executive assistant who is additionally supporting the CDWB - IIDEA team.

## **Capital Highlights**

There are no capital budgets assigned specifically to this office.

**Heritage Services**  
**2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(54,500)	(51,000)	3,500	(50,204)	(51,626)	(53,074)
Provincial Subsidies	(26,453)	(26,453)	-	(26,982)	(27,522)	(28,072)
Federal Subsidies	(53,000)	(32,800)	20,200	(33,292)	(33,794)	(34,306)
Transfer From Reserves and Reserve Funds	(100,000)	(100,000)	-	(75,000)	(75,000)	(75,000)
<b>Total Revenue</b>	<b>(233,953)</b>	<b>(210,253)</b>	<b>23,700</b>	<b>(185,478)</b>	<b>(187,941)</b>	<b>(190,452)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,563,654	1,588,809	25,156	1,643,562	1,693,392	1,743,084
Materials, Supplies & Fees	157,405	161,666	4,261	160,893	162,291	163,930
Contracted Services	9,686	7,500	(2,186)	7,650	7,803	7,959
Grants & Transfers to Others	565,132	547,136	(17,996)	556,079	565,200	574,505
Equipment Charges & Internal Allocations	122,580	121,816	(763)	129,630	134,457	139,488
<b>Total Expenditures</b>	<b>2,418,456</b>	<b>2,426,928</b>	<b>8,472</b>	<b>2,497,814</b>	<b>2,563,143</b>	<b>2,628,966</b>
<b>Net</b>	<b>2,184,503</b>	<b>2,216,675</b>	<b>32,172</b>	<b>2,312,336</b>	<b>2,375,201</b>	<b>2,438,514</b>
<b>By Program</b>						
Administration	1,924,384	1,958,315	33,931	2,045,276	2,102,357	2,159,416
Concessions	(1,500)	(1,500)	-	(1,500)	(1,500)	(1,500)
Facility	218,552	222,006	3,454	231,828	238,699	245,815
Museum Exhibitions	26,082	25,104	(978)	24,482	23,645	22,783
Public Programs	16,986	12,750	(4,236)	12,250	12,000	12,000
<b>Net Taxation</b>	<b>2,184,503</b>	<b>2,216,675</b>	<b>32,172</b>	<b>2,312,336</b>	<b>2,375,201</b>	<b>2,438,514</b>

## Housing 2025 - 2028 Multi Year Operating Budget

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenues</b>						
Provincial Subsidies	(8,401,915)	(8,406,719)	(4,804)	(8,543,092)	(8,682,191)	(8,824,073)
Federal Subsidies	(1,416,798)	(1,124,420)	292,378	(747,645)	(391,749)	(152,636)
Fees, Charges & Other Revenue	(120,007)	(40,807)	79,200	(163,823)	(167,100)	(170,442)
Recoveries - Other Municipalities	(793,668)	(763,554)	30,114	(787,259)	(809,521)	(831,543)
Transfer From Reserves & Reserve Funds	(560,000)	(310,000)	250,000	(540,000)	(20,000)	-
<b>Total Revenue</b>	<b>(11,292,388)</b>	<b>(10,645,500)</b>	<b>646,888</b>	<b>(10,781,819)</b>	<b>(10,070,561)</b>	<b>(9,978,694)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,072,339	1,441,133	368,794	1,490,643	1,531,947	1,569,987
Materials, Supplies & Fees	275,784	372,320	96,536	273,306	273,343	273,381
Contracted Services	85,000	338,000	253,000	60,000	40,000	20,000
Equipment Charges & Internal Allocations	633,627	536,936	(96,691)	1,167,461	1,195,743	1,224,785
Grants & Transfers to Others	25,604,325	24,890,952	(713,373)	26,113,108	26,405,286	26,730,712
Transfers to Reserves & Reserve Funds	152,900	78,000	(74,900)	78,000	78,000	78,000
<b>Total Expenditures</b>	<b>27,823,976</b>	<b>27,657,341</b>	<b>(166,635)</b>	<b>29,182,518</b>	<b>29,524,320</b>	<b>29,896,865</b>
<b>Net</b>	<b>16,531,588</b>	<b>17,011,841</b>	<b>480,253</b>	<b>18,400,700</b>	<b>19,453,758</b>	<b>19,918,171</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>By Program</b>						
Administration and Employment Assistance	1,058,529	1,135,177	76,649	1,172,898	1,203,294	1,231,044
Rent Supplement	3,849,686	4,361,687	512,000	4,610,161	4,716,696	4,924,354
Local Housing Corporation	6,683,497	6,939,883	256,386	7,104,382	7,197,349	7,369,823
Non Profit Housing Providers	970,864	1,173,477	202,613	1,473,440	1,771,950	1,784,298
Homeownership	150,000	-	(150,000)	150,000	150,000	150,000
Provincial Programs	3,819,012	3,401,618	(417,394)	3,889,819	4,414,470	4,458,653
<b>Net Taxation</b>	<b>16,531,588</b>	<b>17,011,841</b>	<b>480,253</b>	<b>18,400,700</b>	<b>19,453,758</b>	<b>19,918,171</b>



**Social Services**  
**2024 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Provincial Subsidies	(63,409,678)	(70,472,962)	(7,063,284)	(70,808,129)	(70,916,743)	(71,023,948)
Fees, Charges & Other Revenue	(175,000)	(60,000)	115,000	(60,000)	(60,000)	(60,000)
Recoveries - Other Municipalities	(1,180,421)	(1,243,036)	(62,616)	(1,275,402)	(1,298,457)	(1,318,717)
Transfer From Reserves & Reserve Funds	(110,000)	-	110,000	-	-	-
<b>Total Revenue</b>	<b>(64,875,099)</b>	<b>(71,775,998)</b>	<b>(6,900,900)</b>	<b>(72,143,531)</b>	<b>(72,275,200)</b>	<b>(72,402,665)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	6,992,784	7,373,820	381,036	7,602,507	7,810,595	7,983,784
Materials, Supplies & Fees	994,738	1,184,861	190,122	1,019,088	1,029,744	1,034,236
Contracted Services	709,662	782,284	72,622	792,522	805,402	814,073
Equipment Charges & Internal Allocations	2,559,567	2,716,130	156,563	2,781,626	2,847,875	2,911,794
Grants & Transfers to Others	58,889,135	64,897,282	6,008,148	65,280,428	65,259,471	65,241,436
<b>Total Expenditures</b>	<b>70,145,886</b>	<b>76,954,377</b>	<b>6,808,490</b>	<b>77,476,171</b>	<b>77,753,087</b>	<b>77,985,323</b>
<b>Net</b>	<b>5,270,788</b>	<b>5,178,378</b>	<b>(92,410)</b>	<b>5,332,640</b>	<b>5,477,887</b>	<b>5,582,658</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>By Program</b>						
Administration and Employment Assistance	3,944,729	3,967,993	23,264	4,119,730	4,262,396	4,365,403
Allowances & Benefits	68,286	69,924	1,639	71,323	72,749	74,204
Canada Wide Early Learning and Childcare (CWELCC)	-	897,177	897,177	897,177	897,177	897,177
Childcare Services	1,212,520	196,941	(1,015,579)	196,941	196,941	196,941
Homemaking Services	42,187	43,031	844	43,892	44,760	44,760
Neighborhood Sharing	3,067	3,312	245	3,577	3,864	4,173
<b>Net Taxation</b>	<b>5,270,788</b>	<b>5,178,378</b>	<b>(92,410)</b>	<b>5,332,640</b>	<b>5,477,887</b>	<b>5,582,658</b>

**Long Term Care  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(4,167,967)	(4,130,096)	37,872	(4,171,287)	(4,212,911)	(4,254,972)
Provincial Subsidies	(13,465,118)	(15,153,040)	(1,687,922)	(15,429,860)	(15,866,482)	(16,157,171)
Transfer From Reserves & Reserve Funds	(140,000)	(140,000)	-	(140,000)	-	-
<b>Total Revenue</b>	<b>(17,773,085)</b>	<b>(19,423,135)</b>	<b>(1,650,051)</b>	<b>(19,741,148)</b>	<b>(20,079,393)</b>	<b>(20,412,143)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	20,209,183	21,792,215	1,583,032	22,374,536	22,827,968	23,281,168
Materials, Supplies & Fees	1,713,158	1,914,374	201,216	1,942,510	1,981,961	2,011,736
Contracted Services	513,331	548,212	34,881	556,079	564,182	572,529
Transfers to Reserves & Reserve Funds	775,714	798,985	23,271	822,954	847,643	873,072
Equipment Charges & Internal Allocations	1,194,407	1,222,028	27,621	1,271,069	1,322,560	1,376,371
<b>Total Expenditures</b>	<b>24,405,792</b>	<b>26,275,814</b>	<b>1,870,022</b>	<b>26,967,148</b>	<b>27,544,314</b>	<b>28,114,876</b>
<b>Net</b>	<b>6,632,708</b>	<b>6,852,679</b>	<b>219,971</b>	<b>7,226,000</b>	<b>7,464,921</b>	<b>7,702,733</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>By Program</b>						
Administration	3,251,904	3,448,929	197,025	3,560,538	3,653,218	3,741,235
Dietary Services	1,730,558	1,823,947	93,389	1,876,535	1,917,936	1,959,752
Medical & Nursing	3,943,620	4,181,943	238,323	4,391,642	4,571,426	4,695,669
Housekeeping	1,305,781	1,229,055	(76,726)	1,259,897	1,283,090	1,306,745
Laundry	307,090	448,886	141,796	460,214	469,047	478,068
Building Maintenance	1,140,816	1,167,984	27,168	1,214,323	1,262,976	1,313,808
Life Enrichment	719,994	817,215	97,221	843,541	864,868	886,153
Provincial Subsidy Unallocated to Programs	(1,818,472)	(2,277,257)	(458,785)	(2,352,785)	(2,489,457)	(2,569,832)
Recovery from Residents	(3,948,583)	(3,988,024)	(39,440)	(4,027,904)	(4,068,183)	(4,108,865)
<b>Net Taxation</b>	<b>6,632,708</b>	<b>6,852,679</b>	<b>219,971</b>	<b>7,226,000</b>	<b>7,464,921</b>	<b>7,702,733</b>

**Arts & Culture Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(2,176,525)	(2,379,156)	(202,631)	(2,431,392)	(2,484,233)	(2,532,398)
Provincial Subsidies	(25,000)	(35,000)	(10,000)	(35,500)	(41,010)	(41,530)
Federal Subsidies	(47,000)	(23,000)	24,000	(23,460)	(23,929)	(24,408)
Transfer From Reserves & Reserve Funds	(3,000)	(253,500)	(250,500)	(153,500)	(78,500)	(3,500)
<b>Total Revenue</b>	<b>(2,251,525)</b>	<b>(2,690,656)</b>	<b>(439,131)</b>	<b>(2,643,852)</b>	<b>(2,627,672)</b>	<b>(2,601,836)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	2,388,865	2,583,882	195,017	2,674,327	2,750,807	2,825,608
Materials, Supplies & Fees	779,095	770,862	(8,234)	757,723	772,234	786,675
Contracted Services	921,593	985,880	64,287	1,000,805	1,005,041	1,022,541
Transfers to Reserves & Reserve Funds	138,375	161,680	23,305	164,914	168,212	171,576
Grants & Transfers to Others	998,734	1,156,165	157,431	1,171,449	1,187,038	1,202,939
Equipment Charges & Internal Allocations	467,816	431,515	(36,301)	446,288	461,448	477,233
<b>Total Expenditures</b>	<b>5,694,479</b>	<b>6,089,984</b>	<b>395,506</b>	<b>6,215,506</b>	<b>6,344,781</b>	<b>6,486,572</b>
<b>Net</b>	<b>3,442,954</b>	<b>3,399,328</b>	<b>(43,626)</b>	<b>3,571,654</b>	<b>3,717,108</b>	<b>3,884,736</b>

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>By Program</b>						
Cultural Services	1,165,426	1,297,081	131,655	1,329,804	1,361,374	1,392,310
Art & Sector Development	1,177,934	1,014,126	(163,808)	1,112,254	1,199,398	1,298,476
Special Events	322,495	340,174	17,679	347,326	349,172	359,391
Grand Theatre	777,098	747,947	(29,151)	782,269	807,165	834,559
<b>Net Taxation</b>	<b>3,442,954</b>	<b>3,399,328</b>	<b>(43,626)</b>	<b>3,571,654</b>	<b>3,717,108</b>	<b>3,884,736</b>

**Recreation & Leisure  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(11,179,708)	(12,017,743)	(838,035)	(12,218,027)	(12,445,566)	(12,783,689)
Transfer From Reserves & Reserve Funds	(30,000)	-	30,000	-	-	-
<b>Total Revenue</b>	<b>(11,209,708)</b>	<b>(12,017,743)</b>	<b>(808,035)</b>	<b>(12,218,027)</b>	<b>(12,445,566)</b>	<b>(12,783,689)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	7,428,768	8,474,369	1,045,601	8,751,010	8,963,538	9,162,349
Materials, Supplies & Fees	1,295,569	1,467,793	172,224	1,500,767	1,511,257	1,522,051
Contracted Services	1,218,214	1,379,000	160,786	1,414,697	1,417,164	1,419,682
Transfers to Reserves & Reserve Funds	2,963,514	3,052,420	88,906	3,193,992	3,339,812	3,490,006
Equipment Charges & Internal Allocations	6,168,745	6,293,170	124,425	6,570,585	6,833,566	7,109,176
Grants & Transfers to Others	77,000	79,300	2,300	79,300	79,300	79,300
<b>Total Expenditures</b>	<b>19,151,809</b>	<b>20,746,051</b>	<b>1,594,242</b>	<b>21,510,352</b>	<b>22,144,637</b>	<b>22,782,564</b>
<b>Net</b>	<b>7,942,101</b>	<b>8,728,308</b>	<b>786,207</b>	<b>9,292,324</b>	<b>9,699,071</b>	<b>9,998,876</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>By Program</b>						
Recreation & Leisure Administration	72,500	72,500	0	72,500	72,500	72,500
Sites - Recreation Administration	3,490,049	4,199,161	709,112	4,347,516	4,429,947	4,513,897
Recreation Programs	405,168	364,194	(40,974)	389,059	386,785	383,430
Aquatics	749,971	668,378	(81,593)	681,766	686,770	680,240
Artillery Park	716,688	880,820	164,132	911,771	942,866	973,940
Belle Park Fairway	66,913	56,922	(9,991)	58,973	61,117	63,357
Tomlinson Aqua Park	269,456	269,902	446	277,685	287,023	296,442
Artificial Turf Fields	(7,927)	(78,909)	(70,983)	(80,800)	(83,215)	(85,822)
Community Centres	1,274,943	1,239,187	(35,757)	1,362,487	1,449,075	1,488,344
Arenas	1,260,306	1,340,840	80,534	1,456,324	1,615,918	1,726,328
Marinas	(355,966)	(284,686)	71,280	(184,957)	(149,714)	(113,781)
<b>Net Taxation</b>	<b>7,942,101</b>	<b>8,728,308</b>	<b>786,207</b>	<b>9,292,324</b>	<b>9,699,071</b>	<b>9,998,876</b>



**Community Development & Wellbeing  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(75,860)	(75,860)	-	(78,136)	(80,480)	(82,894)
Provincial Subsidies	(20,000)	(10,000)	10,000	(10,000)	(10,000)	(10,000)
Transfer From Reserves & Reserve Funds	(75,000)	(85,000)	(10,000)			
<b>Total Revenue</b>	<b>(170,860)</b>	<b>(170,860)</b>	<b>-</b>	<b>(88,136)</b>	<b>(90,480)</b>	<b>(92,894)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	700,439	761,740	61,301	819,426	896,041	931,477
Materials, Supplies & Fees	39,400	50,350	10,950	40,600	40,600	40,600
Contracted Services	92,000	127,000	35,000	127,000	127,000	104,500
Equipment Charges & Internal Allocations	(78,392)	(62,647)	15,745	(46,898)	(41,116)	(35,299)
Grants & Transfers to Others	540,720	531,320	(9,400)	531,320	531,320	531,320
<b>Total Expenditures</b>	<b>1,294,167</b>	<b>1,407,763</b>	<b>113,596</b>	<b>1,471,448</b>	<b>1,553,845</b>	<b>1,572,599</b>
<b>Net</b>	<b>1,123,307</b>	<b>1,236,903</b>	<b>113,596</b>	<b>1,383,312</b>	<b>1,463,365</b>	<b>1,479,704</b>

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>By Program</b>						
Administration	472,975	470,132	(2,844)	603,934	670,011	698,719
Equity, Diversity and Inclusion	193,592	308,992	115,400	323,524	339,484	329,160
Neighbourhood Activation Fund	105,400	115,000	9,600	115,000	115,000	115,000
Community Services Investment	407,300	398,300	(9,000)	398,300	398,300	398,300
City Market Operations	(55,960)	(55,521)	439	(57,445)	(59,430)	(61,475)
<b>Net Taxation</b>	<b>1,123,307</b>	<b>1,236,903</b>	<b>113,596</b>	<b>1,383,312</b>	<b>1,463,365</b>	<b>1,479,704</b>

**Commissioner - Community Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Provincial Subsidies	-	-	-	-	-	-
Transfer From Reserves & Reserve Funds	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	365,416	383,599	18,183	401,776	413,397	422,954
Materials, Supplies & Fees	5,100	6,300	1,200	6,300	6,300	6,300
Contracted Services	-	-	-	-	-	-
Equipment Charges & Internal Allocations	(86,045)	(107,766)	(21,721)	(124,521)	(131,312)	(138,138)
Grants & Transfers to Others			-			
<b>Total Expenditures</b>	284,471	282,133	(2,338)	283,555	288,385	291,116
<b>Net</b>	284,471	282,133	(2,338)	283,555	288,385	291,116
<b>By Program</b>						
Administration	284,471	282,133	(2,338)	283,555	288,385	291,116
<b>Net Taxation</b>	284,471	282,133	(2,338)	283,555	288,385	291,116

**2025 Capital Budget and Funding Request  
Community Services**

	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
<b>Housing and Social Services</b>								
HSG - Affordable Housing Viability	165,608	165,608						
HSG - Canada/Ontario Community Housing Initiative (COCHI)	1,801,010					1,801,010		Canada/Ontario Community Housing Initiative (COCHI)
HSG - Ontario Priorities Housing Initiative (OPHI)	672,670					672,670		Ontario Priorities Housing Initiative (OPHI)
HSG - Affordable Units	7,000,000	6,000,000					1,000,000	Housing & Homelessness Reserve
<b>Housing and Social Services Total</b>	<b>9,639,288</b>	<b>6,165,608</b>	<b>-</b>		<b>-</b>	<b>2,473,680</b>	<b>1,000,000</b>	
<b>Rideaucrest (Long Term Care)</b>								
RID-Equipment and Furnishings	100,000	-	100,000	Rideaucrest Reserve Fund	-	-	-	
<b>Rideaucrest Total</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>		<b>-</b>	<b>-</b>	<b>-</b>	

	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
<b>Heritage Services</b>								
HER - Civic Collection Management	175,000	175,000			-	-	-	
HER - PHSM Functional Capital	10,000	10,000						
HER - Heritage Master Plan	100,000	100,000						
HER - Heritage Planning Studies/Designations	100,000	100,000						
<b>Heritage Services Total</b>	<b>385,000</b>	<b>385,000</b>	-		-	-	-	
<b>Arts &amp; Cultural Services</b>								
CUL - Cultural Arts Programs	100,000	100,000	-		-	-	-	
CUL - Grand Theatre - Functional	150,000		150,000	Grand Theatre Facility Reserve Fund				
<b>Arts &amp; Cultural Services Total</b>	<b>250,000</b>	<b>100,000</b>	<b>150,000</b>		-	-	-	
<b>Community Development &amp; Wellbeing</b>								
CDW - Engage for Change	100,000				-	-	100,000	Working Fund Reserve
CDW - Community Development Initiatives	400,000	400,000						
<b>Community Development &amp; Wellbeing Total</b>	<b>500,000</b>	<b>400,000</b>	-		-	-	<b>100,000</b>	

	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
<b>Recreation and Leisure Services</b>								
REC-Community Centres	84,267	84,267			-	-	-	
REC-Slush Puppie Place	246,545		246,545	Entertainment Centre Reserve Fund				
REC-Recreation Facilities-Other	256,601		256,601	Arena and Other Recreational Facilities Reserve Fund				
REC-Aqautic Facilities	252,003		252,003	Arena and Other Recreational Facilities Reserve Fund				
REC-Arenas	1,422,958		1,422,958	Arena and Other Recreational Facilities Reserve Fund				
REC-Marina Facilities	1,259,616	460,000	799,616	Marina Reserve Fund	-	-	-	
REC-Passenger Dock	200,000	200,000			-	-	-	
<b>Recreation and Leisure Services Total</b>	<b>3,721,990</b>	<b>744,267</b>	<b>2,977,723</b>		-	-	-	
<b>Community Services Total</b>	<b>14,596,278</b>	<b>7,794,875</b>	<b>3,227,723</b>		-	<b>2,473,680</b>	<b>1,100,000</b>	

**Corporate Services**  
**2025 - 2028 Multi Year Operating Budget**

<b>By Department</b>	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
HR & Organization Development	3,844,621	3,944,621	4,142,042	197,422	4,396,021	4,522,764	4,631,345
Facilities Management & Construction Services	3,064,697	3,814,697	4,188,789	374,093	4,728,869	5,177,491	5,336,970
Information Systems and Technology	5,043,575	5,043,575	5,379,153	335,579	5,856,537	6,132,909	6,401,980
Communications & Customer Experience	2,880,952	2,880,952	3,009,848	128,896	3,144,192	3,245,104	3,341,755
Asset Management and Fleet	184,923	184,923	210,472	25,549	218,930	227,642	236,613
Major Projects Office	-	-	-	-	-	-	-
Commissioners Office	500,048	500,048	520,597	20,549	533,051	543,466	554,090
<b>Net Taxation</b>	<b>15,518,816</b>	<b>16,368,816</b>	<b>17,450,901</b>	<b>1,082,085</b>	<b>18,877,600</b>	<b>19,849,376</b>	<b>20,502,753</b>
<b>Revenues</b>							
Fees, Charges & Other Revenue	(6,995,026)	(6,995,026)	(6,913,347)	81,679	(7,393,062)	(7,360,556)	(7,509,106)
Transfer From Reserves & Reserve Funds	(290,000)	(290,000)	(738,384)	(448,384)	(340,000)	(90,000)	(90,000)
<b>Total Revenue</b>	<b>(7,285,026)</b>	<b>(7,285,026)</b>	<b>(7,651,731)</b>	<b>(366,705)</b>	<b>(7,733,062)</b>	<b>(7,450,556)</b>	<b>(7,599,106)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	20,880,916	20,980,916	22,202,865	1,221,948	23,445,894	24,258,419	24,971,276
Materials, Supplies & Fees	22,509,731	23,259,731	23,217,142	(42,589)	24,606,284	25,372,495	26,271,769
Contracted Services	4,780,811	4,780,811	5,488,103	707,291	6,011,188	6,083,519	6,189,434
Transfers to Reserves & Reserve Funds	8,988,648	8,988,648	9,216,690	228,042	9,401,516	9,503,507	9,765,300
Equipment Charges & Internal Allocations	(34,356,265)	(34,356,265)	(35,022,166)	(665,902)	(36,854,220)	(37,918,008)	(39,095,921)
<b>Total Expenditures</b>	<b>22,803,842</b>	<b>23,653,842</b>	<b>25,102,634</b>	<b>1,448,792</b>	<b>26,610,662</b>	<b>27,299,933</b>	<b>28,101,858</b>
<b>Net</b>	<b>15,518,816</b>	<b>16,368,816</b>	<b>17,450,901</b>	<b>1,082,085</b>	<b>18,877,600</b>	<b>19,849,376</b>	<b>20,502,753</b>

# Corporate Services

## 2025 Operating & Capital Budget Summary

The Corporate Services (CS) group is comprised of the following departments:

- Human Resources & Organization Development
- Facilities Management & Construction Services
- Information Systems & Technology
- Corporate Asset Management & Fleet
- Communications & Customer Experience
- Commissioner's Office

The Corporate Services group is responsible for the day-to-day management, planning and implementation of internal services and infrastructure that allow the City's departments and public-facing services to operate smoothly, safely, and reliably. While this group largely provides support and services to other departments and to Council, some divisions including Customer Experience, Recruitment & Selection, Communications & Public Engagement, and Facilities Management, provide front-facing services to the public and/or to the City's external partners, tenants, and outside agencies.

Budget related data:

The Corporate Services gross operating budget is \$25.1M. This is funded by non-tax revenues of \$6.9M in user fees, \$740K from reserves and reserve funds, and \$17.5M in municipal taxes.

The net budget requirement from taxation for Corporate Services is increasing by approximately \$1.08M or (6.6%).

### 1. Human Resources & Organization Development

#### Service Overview

Human Resources and Organization Development (HROD) strategically supports the corporation by maximizing workforce resourcing and striving for excellence in the areas of occupational health & wellness, health & safety, recruitment & selection, learning & development, performance management, labour relations, the City's human resources management systems (HRMS) and the administration of compensation, payroll and benefits.



## **Priority Focus & Key Initiatives**

### **Recruitment & Selection**

The team continues to encounter recruitment challenges in a highly competitive labour market and will be focusing on strategic department workforce planning, implementation of the new Employee Engagement program, and partnering with high school and post-secondary colleges and universities to ensure the City can attract and retain a talented workforce.

### **City360 - Talent Management Framework**

Members of the HROD team and Corporate Services leadership led the launch of the City's City360 talent management framework in 2024 which focuses on best practices, new strategies and a wholistic view of the overall work experience for staff across the corporation. In 2025, the implementation and monitoring of its 40+ recommendations will continue to be a priority of the HROD Department, City360 Steering Committee, and other groups within the City.

### **Learning and Development**

In 2025, this team will implement a new Emerging Leaders program as well as updates to Senior Leaders' development/succession planning programs and incorporation of new core competencies into City performance reviews and development plans to support leadership skill development and organizational effectiveness.

This team will also roll out a new centralized Volunteer Management program to engage, inform and support community members on volunteer opportunities with the City while also providing new tools to City departments to attract and support those volunteers for the benefit of City events and programs.

### **Occupational Health & Employee Well-being**

The City is committed to promoting mental health and wellbeing in the workplace and to supporting employees with tools and resources to lead healthy, productive lives and to positively contribute to the City and community. In 2024, Occupational Health staff trained approximately 260 employees in the Working Mind program (through The Mental Health Commission of Canada) providing employees with tools and awareness to recognize and respond to individuals in crisis.

In 2025 the implementation of a new Musculoskeletal Program (launched in 2024) will continue, providing guidance to employees and supervisors on how to identify and resolve ergonomic hazards, and the elements to consider when developing specific procedures to address ergonomic hazards. Approximately 265 employees have been trained thus far.

In 2025 the City will also pilot a new Occupational Health Clinic, beginning with employees at Rideaucrest Home with a focus on health teaching, preventing, assessing, follow up for non-occupational and occupational illness and injuries and early & safe return to work. If successful, this program could be made available more broadly to City employees in the future.

## **Operating Budget Highlights**

The HROD operating budget for 2025 incorporates:

- Funding for new grad/internship programs in support of multiple Council Strategic priority actions
- Funding for the volunteer management program, a Council strategic priority action
- Investment in several City360 initiatives
- Funding for various cyclical reviews and studies
- Reductions in legal fees and other professional services
- Reduction in Employee Assistance Program costs as a result of renegotiation
- Reductions to various service fees and subscriptions

## **2. Facilities Management & Construction Services**

### **Service Overview**

Facilities Management & Construction Services (FMCS) designs, constructs, maintains, and manages the City's portfolio of diverse facilities, supporting departments, boards, and agencies that serve the community. Established in 2010, the shared services model integrates reliability-centered maintenance, energy and decarbonization strategies, asset management, space planning, design, and construction services across 160 City-owned facilities, covering 2.82 million sq ft. This approach has resulted in increased efficiency, reliable service, reduced corporate liability, and substantial cuts in energy use and greenhouse gas emissions, aligning with Council priorities.

FMCS comprises three main divisions: Facilities Management, which provides daily operational services, including security, compliance programs, contracted services, custodial services, and maintenance requirements; Facilities Energy and Asset Management, which is responsible for energy use, decarbonization, capital planning, asset management and building performance including building automation systems, solar systems, and EV chargers; and Facilities Construction Services, who are responsible for capital facility project delivery including the design, permitting, contracting, and project management for all projects, renovations, retrofits and new builds.

## Priority Focus & Key Initiatives

- Centralization activities continue including provision of maintenance services, automated reporting, training of users, and optimization of resources to meet all priorities.
- Further integration of asset management activities and process enhancements that will effectively capture relevant asset inventory data used to determine ongoing priorities and required levels of investment to optimize the facilities portfolio overall, in alignment with the Corporate Asset Management Plan.
- Expansion and optimization of the Computerized Maintenance Management System allowing for increased integration of asset management, service requests, preventative maintenance, and energy management. We will be piloting two new modules, Contract and Lease Planner to further integrate our processes.
- Continued tracking, analysis, and reporting of energy consumption data and GHG emissions, collected through energy monitoring and measurement programs.
- Deployment of internal continuous commissioning as well as integration of operational enhancements that will help to sustain the energy savings and GHG reductions realized to date.
- Implementation of the Net Zero Transition Plan which outlines multiple scenarios for facilities GHG emissions, including associated costs, electrical demand, and emission reduction potential. This includes utilizing a Carbon Budget and updating the Municipal Green Building Policy to ensure consistent facilities emission reductions.
- Support for municipal fleet and transit electrification efforts as well as the installation of additional solar photovoltaic (PV) panel installations at City facilities if grant funding is available.
- FMCS departmental enhancements related to financial administration that will lead to the simplification of processes and will be implementing electronic contract tracking capabilities.
- Professional delivery of construction project management, ensuring timelines and budgetary requirements are met.

## Operating Budget Highlights

- The operating budget for FMCS includes the utility budget for all facilities, including the EV charger network. The energy management program has reduced energy use per sq ft of facilities by 20% since 2018, ensuring that the impact from the increased cost of energy is being mitigated.

- There has been a requirement for increased security for sites as part of the shared service agreement which has increased the cost of this service by 210% over the 2024 budget. The cost of this service in 2025 will include a paid duty City Police Officer posted at City Hall as part of a pilot project in partnership with Kingston Police.
- FMCS will be adding two new services: Tree/brush trimming and eavestrough cleaning to the deliverables that FMCS currently provides as part of the contracted services complement.
- The increasing cost of labour, primarily from contracted services, and aging infrastructure requiring increased levels of maintenance continues to put pressure on operating budgets.

## **Capital Budget Highlights**

### **Capital Works-In-Progress (WIP)**

- Rideaucrest Home: 3<sup>rd</sup> floor Resident Washroom Renovations.
- City Hall: Exterior Restoration of Central Stairs, Portico, and Tower Clock Dials.
- Culligan Enclosure Construction.
- Grand Theater Make Up Air Unit Replacement for the Main Auditorium.
- Invista Pool Conceptual Design.
- 610 Montreal Street: Facility Renovations and Expansion for the Kingston Native Centre and Language Nest.
- Kingston Fire & Rescue: Commencement of Construction of New Fire Station on Taylor Kidd Blvd.
- Kingston Frontenac Public Library: Construction and Revitalization of the Isabel Turner Branch.
- Various Energy Management and Decarbonization Projects.

## **Capital Budget**

The 2025 FMCS capital budget submission of \$31.15M includes envelopes to support projects within heritage and non-heritage facilities as well as other programs as outlined above under three categories; Renewal Projects, Non-Renewal Projects, and Asset Management. Specific envelope values and major project expenditures within each are outlined below.

- **Renewal Projects (\$6M):**
  - 1211 John Counter Blvd Front Stairs.
  - 362 Montreal Street Elevators.
  - Rideaucrest Home Mechanical Envelope Design and Phase one of Construction.
  - Building Envelope and Roof Replacement Program.
- **Non-Renewal Projects (\$23.3M):**
  - Fleet Fueling Station Design.
  - New Solid Waste Vehicle Storage Facility Design.
  - Taylor Kidd Fire Station Construction.
  - Net Zero Transition Plan (Capital Projects).
- The **Asset Management** envelope includes a total of **\$1.86M** for a variety of health and safety related compliance programs as well as the energy and asset management plan which is used to drive significant reductions of GHG emissions through energy efficiency upgrades, lighting retrofits, and other operational measures.

### 3. Information Systems & Technology

#### Service Overview

The Information Systems and Technology department (IS&T) manages and maintains the City's information systems, communications, and technology infrastructure to support the effective delivery of municipal services to the community. IS&T collaborates closely with all City business areas to provide leadership in modernizing City services through strategic investment, digital optimization, and management of the City's technology ecosystem.

City departments increasingly rely on new technology for service improvements and sustainable operations. As a result, continued investment in technology is essential as demands for innovative service improvements and corporate efficiency increases. As new software solutions are implemented, they require ongoing investments in support and maintenance to ensure they remain viable and secure.

Primary responsibilities include:

- Partnering with business areas in the acquisition and implementation of new technology solutions.
- Support and maintenance of the City's portfolio of over 120 software applications.

- Providing end user support to the City's Elected Officials and staff including the office based, field and remote workforce.
- Management, support, and equipment lifecycle of the City's information, communications, and technology (ICT) infrastructure, including a managed network of 65 facilities, two data centres, 450+ virtual and 18 physical servers, over 1500 computers, 175 multi-function devices, 600+ wireless devices, and 1350 desk phones.
- Ensuring the integrity, security and availability of the City's networks, systems, and data.
- Managing the City's Cybersecurity Program.

The department also provides technology support and consulting services to several external organizations including Utilities Kingston, Kingston Economic Development Corporation, Tourism Kingston, and Kingston Frontenac Housing Corporation.

### **Priority Focus & Key Initiatives**

- Maintaining basic service and technology lifecycle levels due to capital reductions
- Focusing resources on maximizing value from investments in Corporate platforms, such as Microsoft365, DASH, ArcGIS and MyKingston rather than acquiring new solutions.
- Transitioning IT Service Desk back to internal staff and onto the corporate CRM platform.
- Continued implementation of the new Technology Governance Framework and refinement of the project prioritization process to ensure the City's resources are working on what matters most.
- Continued development and refinement of a comprehensive technology cost allocation model to manage key drivers of IT staffing and technology costs.
- Continued development of Corporate Cyber Security strategy, policy and procedures.
- Continued deployment of security tools.
- Continued migration to a product and service aligned operating model to increase focus on business capabilities and value delivery rather than individual projects and technologies.
- Continued growth of the "MyKingston" portal to allow citizens to access City services and personalized information quickly and securely.

- Partnership in key corporate initiatives including:
  - Next Generation 9-1-1 (delayed until 2025)
  - Corporate Asset Management
- Maintaining AODA compliance under the City's Digital Accessibility Program.

### **Operating Budget Highlights**

- Annualization of a new Cyber Security division has been incorporated, with staffing for a Cyber Security Manager (position conversion) and Cyber Security Analyst approved in 2024, with initial budget of \$201K.
- The industry transition away from perpetual licensing to subscriptions continues to put pressure on the IS&T operating budget, necessitating significant use of capital to offset subscription costs annually as well as the ongoing review of license needs.

### **Capital Budget Highlights**

#### **Capital Works-In-Progress**

- Deferral or cancellation of some new/not started projects including Payment Systems Strategy, Workforce Management, eRecruitment and Customer Experience implementation of ProcedureFlow in order to align with budget targets.
- Consolidation of services onto the Microsoft365 platform will be a focus, including various cyber security solutions, records management and telephony pilot exploring the feasibility to replacing the corporate phone system with Teams Phone.
- End-user device specifications shifted to basic models and lifecycle management throttled back to include only non-functional devices and devices for new staff.
- Continued enhancement and rollout of the Cyber Security Program.

### **Capital Budget**

The 2025 IS&T capital budget submission of \$6.7M includes:

- \$2.54M capital WIPs were reallocated to 2025 activities in order to align with budgetary allocations.
- \$654K allocated to support the continued implementation of the Cyber Security program and ensure the security of the City's information, communications, and technology landscape.

- \$1.55M to support the lifecycle replacement and ongoing maintenance of existing critical hardware, network infrastructure, and business systems (down from \$3.3M in 2024).
- \$100K in technology upgrades to support POA.
- \$3.56M allocated to sustain current business capabilities and ongoing software subscriptions including digital service delivery, land management, financial management and human capital management.

#### **4. Corporate Asset Management & Fleet Services**

##### **Service Overview**

Corporate Asset Management & Fleet Services manages the City's diverse fleet requirements while also leading the development of an overall corporate asset management framework and asset management plan to meet legislated requirements set forth by the province through Regulation 588/17. Fleet Services supports 35 unique municipal clients, agencies, and boards with their fleet management needs through the provision of approximately 1,000 reliable and efficient vehicles and equipment, procurement, maintenance, licensing, fuel provision, operator training and lifecycle replacement of owned and leased fleet and equipment assets with a replacement value of approximately \$300 million. The department operates three maintenance facilities, employing 55 staff, primarily licensed mechanics who complete over 7,000 work orders per year in order to maximize operational capacity and environmental sustainability while reducing lifecycle costing.

Key responsibilities include:

- Fuel & Electric Vehicle Fleet Charging Card and Licensing Administration.
- Fuel & Risk Management strategies including administration and execution of fuel hedging agreements.
- Acquisition, Procurement and Re-marketing of Fleet Assets.
- Capital Budgeting/Planning for Fleet Replacements & Additions.
- Repair and Preventative Maintenance Services.
- Fuel Management & Procurement.
- Administration & Technical Support Services for the Enterprise Fleet Management Information System (AssetWorks Fleet Focus) and Fleet Telematics System (Geotab).
- Vendor management including membership in and ongoing evaluation of Group Purchasing Programs.



- Fleet Electrification Strategy and Deployment aligned with the City's overall Climate Leadership Plan and Council's 2023-2026 Strategic Priorities.
- Corporate Operator Training and management of the City's MTO-approved Driver Certification Program (DCP).
- Overall responsibility for the City's Commercial Vehicle Operator's Registration (CVOR).
- Cleaning and fueling of the Kingston Transit fleet.

The operating costs for the Fleet Services portion of the department are 100% allocated to City departments or outside agencies that receive services. Similarly, all but \$210K of the department's Asset Management activities are allocated to capital.

### **Priority Focus & Key Initiatives**

- Establish Council approved levels of service, proposed lifecycle strategies and accompanying financial plans for all municipal infrastructure assets by the legislative deadline of July 2025.
- Continued electrification of existing City internal combustion engine fleet assets where reliability and operational fit are established. Updating of the City's Green Fleet and Vehicle Operating Policies.
- Continue increasing partnerships built with Kingston Police and other City agencies to manage their service-related maintenance and fleet management requirements.
- Expand implementation of GPS Telematics technology to other Fleet assets.
- Continue expansion of the City's Mechanic Apprenticeship program while also participating in high-school co-op student placement programs as part of Youth Employment Engagement Strategy.
- Modernization of Fleet Maintenance Work Procedures with Asset Works (M5) upgrades including Mobile Apps and Shop Floor tablet roll-out.
- Collaboration with Climate Change, Transit Operations, Utilities Kingston and Facilities Management & Construction Services on evaluation, expansion and funding of Municipal Fleet Charging infrastructure for electrified fleet assets.
- New vehicle training, design & truck specifications required by July 1, 2025 to enable Solid Waste operations to begin transition from curb-side manual garbage collection to a cart-based automated system.
- Creation of a centralized Corporate Asset Management team to support the City's Asset Management project, continuous improvement initiatives and framework to implement asset management training, principles, processes and systems.

- Enhancing fleet reliability & utilization metrics including benchmarking against peers.
- Establish a Corporate-wide Vehicle Operating and Safety Policy
- Complete the transition of the Enterprise Fleet Management Information System (FMIS) to a hosted cloud-based solution.

### **Operating Budget Highlights**

Fleet Services continue to experience pressures associated with extended production lead-times from many vehicle and equipment manufacturers ranging from 12-30 months depending on equipment class. This has resulted in increased maintenance costs to keep older equipment operational for longer to meet critical front-line municipal service levels.

Despite these challenges, 2025 Controllable Expenses for the department are planned to increase by less than 1% over 2024's budget levels.

### **Capital Budget Highlights**

Inflationary cost pressures on equipment purchases also pose budgetary challenges, with some costs increasing by 30 – 50% due to commodity price increases, supply chain challenges and up-charges to meet 2027 EPA regulations.

To assist with the deferral of planned vehicle replacements due to capital budget constraints, the feasibility of temporary rentals and the potential to purchase used equipment rather than new will be evaluated to help with maintaining community service levels.

### **Capital Works-In-Progress +\$16.2M (as of Oct 31, 2024)**

- \$5.0M, still to be ordered vehicles and equipment, life cycle replacements primarily for Public Works, and Utilities Kingston operations.
- Delivery of remaining four battery electric buses, replacing existing diesel buses supported partially through approved ICIP funding.
- \$7.9M for Diesel & Hybrid Transit bus purchases to be ordered in Q1' 2025.
- \$0.8M in mid-life refurbishment costs required to extend the life of some existing diesel bus assets due to deferral of further zero-emission transition plans and to meet transit service level expansion needs.
- \$1.5M, capital lease commitments over the next 2 to 5 years for existing light duty fleet assets acquired through the Enterprise Fleet Management program
- \$0.6M, required capital for Fleet Services Department for shop equipment replacement and renewal.

- \$0.2M, for completion of Asset Management project work including Public Engagement sub-project to help inform proposed levels of service.
- \$0.2M, fleet increase required by Corporate Facilities Department to expand centralized Facilities Management services.
- Transition of current Enterprise Fleet Management Information System (FMIS) to cloud-based hosted environment to occur in Q1 2025.

## **Capital Budget**

The 2025 Corporate Asset Management & Fleet, **\$13.0M** capital budget submission includes:

### **Renewal: \$12.1M**

- \$3.7M for fleet replacements, primarily for Public Works and Utilities Kingston.
- \$0.7M for Solid Waste fleet overhaul and transition to cart-based collection using automizer technology including the purchase of one new refuse truck.
- \$6.7M for the replacement of aging diesel buses with new more fuel-efficient diesel and hybrid buses.
- \$0.9M in mid-life refurbishment costs required to extend the life of some existing diesel bus assets due to deferral of further zero-emission transition plans and to meet transit service level expansion needs.
- \$0.1M for shop equipment.
- Deferral of various fleet renewals including recreation ice resurfacers, and transit busses to accommodate capital budget constraints.

### **Expansion: \$0.7M**

- \$0.5M, fleet investment required to expand the City's asphalt & road operations to support additional in-house capabilities while reducing contracted services costs.
- \$0.2M, fleet expansion of Engineering, By-Law Enforcement & Parking Operations fleet assets to meet expanded service levels.

Asset Management project & studies to be completed in 2025 including the implementation of identified ongoing continuous improvement plans and projects while meeting provincial regulations for asset management reporting. (**\$0.2M**).

## **5. Communications & Customer Experience**

### **Service Overview**

Communications & Customer Experience includes two key divisions of service – Communications & Public Engagement and Customer Experience.

The Communications & Public Engagement division supports all departments of the Corporation, Council, and Utilities Kingston, with internal and external communication planning, consultation and execution. This division also leads the continued delivery of award-winning public engagement with a focus on corporate-wide consistency and the administration of inclusive public participation best practices.

As the frontline team that manages the City’s media relations, Communications & Public Engagement provides ongoing media coaching and support to departments and to members of Council when requested. Relying on best practices, accessibility and local and regional media relationships, the team ensures outgoing messages from any area of the corporation are accessible, accurate and relevant.

The Communications & Public Engagement division is poised to sustain the positive trajectory established in recent years with public engagement. The City conducts in-person, online and hybrid engagement in a continued effort to be accessible and provide multiple channels to ensure people recognize their feedback is key to shaping the community.

The Communications & Public Engagement division includes graphic design, video, digital media, social media, print, podcasts, and all other internal and external communication tools. The division continues to enhance and improve the techniques used to remain current with new trends. Working collaboratively, Communications helps identify issues, clarify messages, define audiences and select the best channels to reach community members with a particular emphasis on seeking ways to be more inclusive with newcomers, rural residents, and other communities that haven’t traditionally been a focus for targeted conversations and messaging.

The Customer Experience division provides customer service to the public by phone, online and in person. This division has a sharp focus on the collection of data through the Customer Relationship Management (CRM) tool, a system that captures detailed analytics and allows the City to further its goal of providing a high level of responsive service to the public. To date, 34 departments or divisions have been onboarded into the system and can now more accurately identify areas of success and opportunities for improvement, ultimately creating efficiencies in the way they serve the public.

In support of building a responsive multi-channel service delivery model which commits to improving the user experience, customer service hubs are based in recreation facilities located strategically throughout the city:

- Customer Experience (CX) Agents are based at front counters at the City's four major Recreation Centres: INVISTA Centre, Artillery Park Aquatic Centre, Rideau Heights Community Centre, and the Kingston East Community Centre.
- As the City's frontline customer service group, CX Agents at these facilities provide consistent quality service to the public by phone, email and in person, fielding inquiries on a wide range of City-related matters that affect those who live, work, study and play in Kingston.

## **Priority Focus & Key Initiatives**

### Communications & Public Engagement

- Continue to work in partnership with IS&T to update and refine the City's recently launched website so that relevant information continues to be easily found and utilized.
- In alignment with recent City360 recommendations, working with HROD and other departments to create a more robust, seamless, and dependable system of internal communication.
- Building on the existing foundation of Public Engagement to utilize diverse channels of communication in efforts to reach underrepresented groups and others who historically have not been included in the City's messaging and/or engagement initiatives.
- Utilizing the City's Livestream and other visual platforms to distribute timely informational updates in the wake of dramatic reductions to local media outlets.

### Customer Experience

- Embedding an Accountability system in CRM to directly target issues around Closing the Loop with residents.
- Ensuring accurate measurement and tracking of City services by onboarding remaining City service areas to the Customer Relationship Management Tool (CRM).
- Complete the process of compiling existing or establishing formal Service Standards for key departments that interact regularly with the public.
- Data collection and research are underway to develop an updated and current Customer Service Strategy as a guiding document for the Corporation.

## **Operating Budget Highlights**

As the City's population grows and avenues for engagement are increased or enhanced, there are a growing number of inquiries and service requests being fielded by City Departments and through CRM. Efforts to enhance the City's customer service continue to place added pressure on the CX division to utilize more efficient online tools for the Customer Experience group, which is often manually searching for information while assisting community members by phone. While CRM accountability enhancements and customer service standards have been accommodated within existing budgets, new tools/technologies to speed up the process of searching for information have been deferred.

Other operating highlights include:

- Moderate reductions in on-call communications coverage to align with budget targets.
- Reduction in transfers from Utilities Kingston due to a reduced need for City Communications support.

## **6. Commissioners Office**

### **Service Overview**

The responsibilities of the Corporate Services Commissioners Office include oversight of most of the internal operations of the City with the goal of ensuring customer service excellence, service delivery efficiency, innovation and process improvement, workforce development and resourcing, and broader organizational capacity building. This is accomplished through open communication and integrated planning led by this office and Corporate Services Departments in collaboration with the other Commissioner Groups and the CAO's office.

The Corporate Services Commissioner's Office also champions or provides Organizational Change Management support for significant internal corporate initiatives, and over the course of 2024 and into early 2025 will continue to oversee the City's Major Projects Office (MPO) as it supports the City's Engineering Services, wraps up work on the Wabaan Crossing project, and begins to transition towards other major infrastructure work until its transition to the Transportation & Infrastructure Services portfolio.

### **Priority Focus & Key Initiatives**

- Continued championing of the City360 Talent Management Framework including establishment and roll-out of various new corporate programs and policies.
- Building upon the initial implementation of corporate project prioritization frameworks for capital works, technology projects and staffing needs.

- Supporting the completion of the City's Non-Core Asset Management Plan including the establishment of updated service levels and a corresponding financial strategy to meet the City's 2025 legislated requirements.
- Supporting investment in various housing & social services projects through the involvement of Corporate Facilities Management and Construction Services.
- Continued review of City security needs and implementation of related operational, policy, and infrastructure changes.
- Welcoming Kingston Fire & Rescue to the Corporate Services Group and identifying opportunities for better alignment with other Corporate Services departments in order to maximize the quality and efficiency of service delivery.
- Overseeing the continued planning and execution of the Culligan Waterpark Enclosure and partnership with the YMCA of Eastern Ontario on the expansion of aquatics and other services at the Invista Centre.
- Continued championing of major internal corporate change initiatives including the gradual application of LEAN Six Sigma principles within the Corporate Services group and facilitation or support for process improvement in other areas of the City.

## Human Resources & Organization Development 2025 - 2028 Multi Year Operating Budget

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(297,864)	(303,222)	(5,357)	(271,989)	(274,050)	(270,276)
<b>Total Revenue</b>	(297,864)	(303,222)	(5,357)	(271,989)	(274,050)	(270,276)
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,671,891	3,861,266	189,375	4,007,443	4,136,685	4,241,939
Materials, Supplies & Fees	360,362	364,500	4,138	407,330	408,177	409,040
Contracted Services	272,000	282,500	10,500	317,500	317,500	317,500
Equipment Charges & Internal Allocations	(61,767)	(63,002)	(1,235)	(64,263)	(65,548)	(66,859)
<b>Total Expenditures</b>	4,242,486	4,445,264	202,778	4,668,010	4,796,814	4,901,620
<b>Net</b>	3,944,621	4,142,042	197,421	4,396,021	4,522,764	4,631,345
<b>By Program</b>						
Administration	3,944,621	4,142,042	197,421	4,396,021	4,522,764	4,631,345
<b>Net Taxation</b>	3,944,621	4,142,042	197,421	4,396,021	4,522,764	4,631,345



## Facilities Management & Construction Services 2025 - 2028 Multi Year Operating Budget

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(4,881,356)	(4,795,765)	85,591	(5,266,280)	(5,188,361)	(5,309,837)
Transfer From Reserves & Reserve Funds	(100,000)	(598,384)	(498,384)	(250,000)	-	-
<b>Total Revenue</b>	<b>(4,981,356)</b>	<b>(5,394,149)</b>	<b>(412,793)</b>	<b>(5,516,280)</b>	<b>(5,188,361)</b>	<b>(5,309,837)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,754,448	4,064,721	310,273	4,352,230	4,487,929	4,587,002
Materials, Supplies & Fees	9,133,128	9,239,529	106,401	10,223,296	10,666,342	11,150,352
Contracted Services	3,661,199	4,105,113	443,914	4,587,370	4,651,803	4,747,161
Transfers to Reserves & Reserve Funds	3,412,163	3,469,808	57,645	3,479,304	3,400,886	3,477,043
Equipment Charges & Internal Allocations	(11,164,885)	(11,296,233)	(131,348)	(12,397,050)	(12,841,107)	(13,314,750)
<b>Total Expenditures</b>	<b>8,796,052</b>	<b>9,582,938</b>	<b>786,886</b>	<b>10,245,149</b>	<b>10,365,853</b>	<b>10,646,808</b>
<b>Net</b>	<b>3,814,697</b>	<b>4,188,789</b>	<b>374,092</b>	<b>4,728,869</b>	<b>5,177,491</b>	<b>5,336,970</b>
<b>By Program</b>						
Administration	1,432,508	1,560,280	127,772	1,743,314	1,831,318	1,882,973
Trades	1,737,234	1,956,550	219,315	2,009,374	2,033,186	2,073,399
Sites-Facilities	635,961	781,166	145,206	1,069,975	1,377,743	1,435,052
Leased Properties	105,312	(18,912)	(124,224)	(9,670)	30,359	34,770
EV charging stations	48,776	41,600	(7,176)	42,370	25,966	26,428
Solar Panel Revenue	(145,094)	(131,895)	13,200	(126,494)	(121,081)	(115,651)
<b>Net Taxation</b>	<b>3,814,697</b>	<b>4,188,789</b>	<b>374,092</b>	<b>4,728,869</b>	<b>5,177,491</b>	<b>5,336,970</b>

**Information Systems & Technology  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,249,993)	(1,274,992)	(25,000)	(1,300,492)	(1,326,502)	(1,353,032)
<b>Total Revenue</b>	<b>(1,249,993)</b>	<b>(1,274,992)</b>	<b>(25,000)</b>	<b>(1,300,492)</b>	<b>(1,326,502)</b>	<b>(1,353,032)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,946,198	4,263,993	317,795	4,756,579	5,019,874	5,256,589
Materials, Supplies & Fees	1,848,875	1,715,650	(133,225)	1,686,945	1,708,849	1,753,218
Contracted Services	540,900	711,661	170,761	739,585	746,070	749,586
Transfers to Reserves & Reserve Funds	1,190,089	1,228,894	38,805	1,268,684	1,309,487	1,351,329
Equipment Charges & Internal Allocations	(1,232,495)	(1,266,052)	(33,557)	(1,294,763)	(1,324,869)	(1,355,710)
<b>Total Expenditures</b>	<b>6,293,567</b>	<b>6,654,146</b>	<b>360,578</b>	<b>7,157,030</b>	<b>7,459,412</b>	<b>7,755,012</b>
<b>Net</b>	<b>5,043,575</b>	<b>5,379,153</b>	<b>335,578</b>	<b>5,856,537</b>	<b>6,132,909</b>	<b>6,401,980</b>
<b>By Program</b>						
Administration	205,960	213,902	7,942	220,342	231,400	235,438
Technology Infrastructure	1,217,962	1,519,160	301,198	1,507,236	1,532,876	1,585,852
Corporate Integration	413,566	252,783	(160,784)	495,228	590,035	693,054
Distributed Computing & Service Desk	1,896,111	1,989,047	92,936	2,054,033	2,101,252	2,142,963
Digital Transformation, Planning & Architecture	409,014	431,183	22,169	563,951	623,678	657,708
Cyber Security	201,420	208,946	7,526	218,510	228,415	237,401
Enterprise GIS	699,541	764,133	64,592	797,238	825,254	849,563
<b>Net Taxation</b>	<b>5,043,575</b>	<b>5,379,153</b>	<b>335,578</b>	<b>5,856,537</b>	<b>6,132,909</b>	<b>6,401,980</b>

**Communications & Customer Experience  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(89,633)	(71,425)	18,207	(72,854)	(74,311)	(75,797)
Transfer From Reserves & Reserve Funds	(190,000)	(90,000)	100,000	(90,000)	(90,000)	(90,000)
<b>Total Revenue</b>	<b>(279,633)</b>	<b>(161,425)</b>	<b>118,207</b>	<b>(162,854)</b>	<b>(164,311)</b>	<b>(165,797)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,387,676	3,439,705	52,029	3,570,013	3,680,758	3,788,696
Materials, Supplies & Fees	152,895	138,000	(14,895)	153,270	154,270	154,270
Contracted Services	30,000	30,000	-	31,000	31,500	32,000
Equipment Charges & Internal Allocations	(409,987)	(436,432)	(26,445)	(447,237)	(457,113)	(467,414)
<b>Total Expenditures</b>	<b>3,160,584</b>	<b>3,171,273</b>	<b>10,689</b>	<b>3,307,046</b>	<b>3,409,415</b>	<b>3,507,552</b>
<b>Net</b>	<b>2,880,952</b>	<b>3,009,848</b>	<b>128,896</b>	<b>3,144,192</b>	<b>3,245,104</b>	<b>3,341,755</b>
<b>By Program</b>						
Administration	211,617	214,641	3,024	219,763	224,467	228,756
Communication Services	1,003,203	1,033,546	30,343	1,108,842	1,160,361	1,205,093
Customer Experience	1,666,131	1,761,661	95,529	1,815,587	1,860,275	1,907,907
UK Call Centre	-	-	-	-	-	-
<b>Net Taxation</b>	<b>2,880,952</b>	<b>3,009,848</b>	<b>128,896</b>	<b>3,144,192</b>	<b>3,245,104</b>	<b>3,341,755</b>

## Corporate Asset Management & Fleet 2025 - 2028 Multi Year Operating Budget

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(250,000)	(235,000)	15,000	(242,600)	(250,252)	(252,957)
<b>Total Revenue</b>	<b>(250,000)</b>	<b>(235,000)</b>	<b>15,000</b>	<b>(242,600)</b>	<b>(250,252)</b>	<b>(252,957)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	5,519,074	5,841,574	322,500	6,009,907	6,165,050	6,318,430
Materials, Supplies & Fees	11,741,372	11,739,129	(2,243)	12,114,868	12,414,035	12,783,813
Contracted Services	275,212	307,228	32,016	334,134	335,046	341,587
Equipment Charges & Internal Allocations	(21,487,130)	(21,960,447)	(473,317)	(22,650,907)	(23,229,371)	(23,891,189)
Transfers to Reserves & Reserve Funds	4,386,396	4,517,988	131,592	4,653,528	4,793,134	4,936,928
<b>Total Expenditures</b>	<b>434,924</b>	<b>445,472</b>	<b>10,549</b>	<b>461,530</b>	<b>477,894</b>	<b>489,570</b>
<b>Net</b>	<b>184,923</b>	<b>210,472</b>	<b>25,549</b>	<b>218,930</b>	<b>227,642</b>	<b>236,613</b>
<b>By Program</b>						
Asset Management	184,924	210,472	25,549	218,930	227,642	236,613
Fleet Central Garage	10,597,746	10,769,488	171,742	11,121,584	11,391,750	11,747,944
Fleet Transit Garage	10,796,971	10,593,641	(203,330)	10,937,716	11,270,836	11,614,299
Fleet Utilities Garage	2,402,741	2,497,601	94,860	2,577,264	2,649,082	2,722,485
Fleet Utilities Electric Garage	396,845	406,625	9,780	422,473	435,196	448,083
Recovery/Transfer of costs	(24,194,303)	(24,267,355)	(73,052)	(25,059,037)	(25,746,865)	(26,532,811)
<b>Net Taxation</b>	<b>184,923</b>	<b>210,472</b>	<b>25,549</b>	<b>218,930</b>	<b>227,642</b>	<b>236,613</b>

**Major Projects**  
**2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(226,181)	(232,944)	(6,763)	(238,847)	(247,080)	(247,207)
<b>Total Revenue</b>	<b>(226,181)</b>	<b>(232,944)</b>	<b>(6,763)</b>	<b>(238,847)</b>	<b>(247,080)</b>	<b>(247,207)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	216,781	223,309	6,528	228,971	236,958	236,831
Materials, Supplies & Fees	9,400	9,635	235	9,876	10,123	10,376
<b>Total Expenditures</b>	<b>226,181</b>	<b>232,944</b>	<b>6,763</b>	<b>238,847</b>	<b>247,080</b>	<b>247,207</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>By Program</b>						
Administration	-	-	-	-	-	-
<b>Net Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Commissioner - Corporate Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Transfer From Reserves & Reserve Funds	-	(50,000)	(50,000)	-	-	-
<b>Total Revenue</b>	-	(50,000)	(50,000)	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	484,848	508,297	23,449	520,751	531,166	541,790
Materials, Supplies & Fees	13,700	10,700	(3,000)	10,700	10,700	10,700
Contracted Services	1,500	51,600	50,100	1,600	1,600	1,600
<b>Total Expenditures</b>	500,048	570,597	70,549	533,051	543,466	554,090
<b>Net</b>	500,048	520,597	20,549	533,051	543,466	554,090
<b>By Program</b>						
Administration	500,048	520,597	20,549	533,051	543,466	554,090
<b>Net Taxation</b>	500,048	520,597	20,549	533,051	543,466	554,090

**2025 Capital Budget and  
Funding Request**

**Corporate Services**

	<b>2025 Budget</b>	<b>Municipal Capital Reserve Fund</b>	<b>Other Reserve Fund</b>	<b>Other Reserve Fund Description</b>	<b>Development Charges</b>	<b>Grants</b>	<b>Debt</b>	<b>Other</b>	<b>Debt, Grants and Other Description</b>
<b>Facilities Management and Construction Services</b>									
FAC-Renewal (Heritage & Non-Heritage)	6,000,000	130,000	30,000	Municipal Equipment Reserve Fund					
			72,000	Utility Equipment Reserve Fund					
			60,000	Transit Capital Reserve Fund					
			30,000	Solid Waste & Recycling Reserve Fund					
			300,000	Fire Capital Reserve Fund					
			60,000	Grand Theatre - Facility Reserve Fund					
			2,200,000	Rideaucrest Reserve Fund					
			900,000	Arenas and Other Recreation Facilities Reserve Fund					
			2,218,000	Facilities Repair Reserve Fund					

	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Debt	Other	Debt, Grants and Other Description
FAC - Asset Management	1,510,000	1,380,000		Facilities Repair Reserve Fund					
			130,000	Slush Puppie Place Reserve Fund					
FAC - Designated Substance Management	350,000		350,000	Environment Reserve Fund					
FAC -Taylor Kidd Fire and EMS Station	20,485,000		2,032,720	Fire Capital Reserve Fund	8,827,280		5,000,000		Fire Capital Reserve Fund - Debt
					1,480,000			3,145,000	Frontenac County
FAC - Creekford Solid Waste Storage Facility	600,000		559,260	Solid Waste & Recycling Reserve Fund	40,740				
FAC - Division Street Fueling Station	175,000	175,000							
FAC - KARC relocation	375,000							375,000	Sale of Land
FAC - Decarbonization - Net Zero Transition Plan	1,000,000	1,000,000							
FAC - Decarbonization - Fleet EV Charging Expansion	650,000		650,000	Municipal Equipment Reserve Fund					
<b>Facilities Management and Construction Services Total</b>	<b>31,145,000</b>	<b>2,685,000</b>	<b>9,591,980</b>		<b>10,348,020</b>	<b>-</b>	<b>5,000,000</b>	<b>3,520,000</b>	



	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Debt	Other	Debt, Grants and Other Description
<b>Information Systems and Technology</b>									
IST - Financial Management	1,168,547	934,838		Technology Reserve Fund				233,709	Utilities Kingston Reserve Funds
IST - Enterprise Resource Management Sustainment	681,727	545,382		Technology Reserve Fund				136,345	Utilities Kingston Reserve Funds
IST -Planning Building Licensing	458,522		386,155	Technology Reserve Fund					
			72,367	BRRAG Reserve Fund					
IST - ICT Infrastructure	1,266,488		1,266,488	Technology Reserve Fund					
IST - Digital Workspace	285,709	100,853		Technology Reserve Fund				184,856	Utilities Kingston Reserve Funds
IST - Cyber Security	653,810	-	653,810	Technology Reserve Fund					
IST - Digital Service Delivery	641,431	455,372	186,059	Technology Reserve Fund					
IST-Comms CX and Public Engagement	270,499		270,499	Technology Reserve Fund					
IST-Govt Admin & Council Support	140,000	140,000							
IST-Geospatial Information Management	426,029		340,823	Technology Reserve Fund				85,206	Utilities Kingston Reserve Funds
IST-Information Management	465,105	465,105							
IST - Rideaucrest	204,554		204,554	Rideaucrest Capital Reserve Fund					
<b>Information Systems and Technology Total</b>	<b>6,662,421</b>	<b>2,641,550</b>	<b>3,380,755</b>		-	-		<b>640,116</b>	

	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Debt	Other	Debt, Grants and Other Description
<b>Asset Management and Fleet Services</b>									
FLT - Replacements - Public Works	2,010,603		2,010,603	Municipal Equipment Reserve Fund					
FLT - Replacements - Solid Waste	706,501		706,501	Municipal Equipment Reserve Fund					
FLT - Replacements - City Other	180,000		180,000	Municipal Equipment Reserve Fund					
FLT - Replacements - Capital Leases	275,937		275,937	Municipal Equipment Reserve Fund					
FLT - Replacements - Treatment	451,579		451,579	Utilities Equipment Replacement Reserve Fund					
FLT - Replacements - Underground	158,458		158,458	Utilities Equipment Replacement Reserve Fund					
FLT - Replacements - Gas	45,088		45,088	Utilities Equipment Replacement Reserve Fund					
FLT - Replacements - UK Other	241,642		241,642	Utilities Equipment Replacement Reserve Fund					
FLT - Replacements - Full Size Buses	6,700,000		6,700,000	Transit Capital Reserve Fund					
FLT - Bus Refurbishments	917,247		917,247	Transit Capital Reserve Fund					
FLT - Replacements - Transit Shuttle	250,000		250,000	Transit Capital Reserve Fund					

	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Debt	Other	Debt, Grants and Other Description
FLT - Shop Equipment/Tooling	50,000		37,500	Municipal Equipment Reserve Fund					
			12,500	Utilities Equipment Replacement Reserve Fund					
FLT - Buildings/Ground/ Infrastructure	153,000		114,750	Municipal Equipment Reserve Fund					
			38,250	Utilities Equipment Replacement Reserve Fund					
FLT - Additions - Public Works	434,931				434,931				
FLT - Additions - Engineering	97,900				97,900				
FLT - Additions - Parking-Skid Steer	130,000		130,000	Parking Reserve fund					
FLT - Corporate Asset Management	225,000	225,000							
<b>Asset Management and Fleet Services Total</b>	<b>13,027,885</b>	<b>225,000</b>	<b>12,270,054</b>		<b>532,831</b>	<b>-</b>		<b>-</b>	
<b>Corporate Services Total</b>	<b>50,835,306</b>	<b>5,551,550</b>	<b>25,242,789</b>		<b>10,880,851</b>	<b>-</b>	<b>5,000,000</b>	<b>4,160,116</b>	

**Finance & Administration  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>By Department</b>							
Mayor & Council	1,550,663	1,550,663	1,588,999	38,336	1,628,555	1,674,454	1,715,794
Chief Administrative Officer & Special Projects	699,529	699,529	733,354	33,825	770,325	792,963	816,283
Legal Services	2,015,668	1,815,668	1,880,998	65,330	2,013,711	2,092,604	2,176,528
Clerk's Office	1,978,966	2,078,966	2,123,380	44,414	2,194,574	2,238,488	2,282,001
Strategy Innovation & Partnerships	1,120,468	970,468	1,074,041	103,573	1,160,225	1,195,603	1,228,497
Airport	642,668	292,668	295,268	2,600	302,770	220,675	-
CFO & Financial Services	2,267,178	2,267,178	2,324,647	57,469	2,443,375	2,526,858	2,628,205
<b>Net Taxation</b>	<b>10,275,140</b>	<b>9,675,140</b>	<b>10,020,687</b>	<b>345,547</b>	<b>10,513,536</b>	<b>10,741,644</b>	<b>10,847,308</b>
<b>Revenues</b>							
Federal Subsidies	(70,879)	(220,879)	(40,000)	180,879	(40,800)	(41,616)	(42,448)
Provincial Subsidies	(61,750)	(61,750)	(50,000)	11,750	(50,000)	(50,000)	(50,000)
Fees, Charges & Other Revenue	(4,033,137)	(4,383,137)	(4,470,842)	(87,706)	(4,959,902)	(5,158,728)	(5,522,152)
Recoveries - Other Municipalities	(215,662)	(215,662)	(221,343)	(5,681)	(227,557)	(231,861)	(236,048)
Transfer From Reserves & Reserve Funds	(1,263,536)	(1,263,536)	(1,301,336)	(37,800)	(1,585,192)	(852,632)	(845,460)
<b>Total Revenue</b>	<b>(5,644,964)</b>	<b>(6,144,964)</b>	<b>(6,083,522)</b>	<b>61,442</b>	<b>(6,863,451)</b>	<b>(6,334,837)</b>	<b>(6,696,108)</b>

	2024 Projected Actuals	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>Expenditures</b>							
Salaries, Wages & Benefits	11,780,909	11,880,909	12,228,336	347,427	12,880,862	13,049,110	13,398,525
Materials, Supplies & Fees	7,605,336	7,605,336	7,572,112	(33,224)	8,154,682	8,051,963	8,368,203
Contracted Services	1,121,740	921,740	875,112	(46,628)	1,364,964	997,421	1,055,089
Transfers to Reserves & Reserve Funds	250,000	250,000	250,000	-	-	250,000	250,000
Equipment Charges & Internal Allocations	(5,121,914)	(5,121,914)	(5,111,987)	9,928	(5,322,874)	(5,580,347)	(5,845,985)
Grants & Transfers to Others	284,034	284,034	290,635	6,601	299,354	308,334	317,584
<b>Total Expenditures</b>	15,920,104	15,820,104	16,104,208	284,104	17,376,987	17,076,481	17,543,417
<b>Net</b>	10,275,140	9,675,140	10,020,687	345,547	10,513,536	10,741,644	10,847,308

# Finance & Administration

## 2025 Operating & Capital Budget Summary

Finance & Administration represents departments and offices that provide some of the corporate support and administrative services to the corporation. Operations reported within Finance & Administration are:

- Mayor & Council
- Office of the Chief Administrative Officer & Special Projects
- Legal Services
- Office of the City Clerk
- Strategy, Innovation & Partnerships
- Airport
- Office of the Chief Financial Officer & City Treasurer
- Financial Services

Budget related data:

The gross operating budget for this group is approximately \$16.1M. This is funded by non-tax revenues in the amount of \$6.1M and a net budget requirement from taxation of \$10M. Non-tax revenues include user fees and other revenues of \$4.8M and transfers from reserves and reserve funds of \$1.3M. The 2025 net budget requirement from taxation is increasing by \$345K or 3.5%.

In 2025, this group will continue to focus on providing management and administrative leadership for overall delivery of municipal services, and the progressive development of a corporation that meets the needs of our growing and diverse community.

### **1. Mayor & Council, Chief Administrative Officer & Special Projects**

#### **Service Overview**

These offices set the corporate leadership direction within the framework of Council's strategic priorities and direct the implementation of all policies, plans and programs approved by Council.

Council related budgets, similar to the prior year, include costs for elected officials' remuneration and amounts for Council travel, training, cell phones and miscellaneous charges. Travel budgets of \$2,000 per Councillor are available to cover the costs of attending conferences and for other training and professional development purposes. For those members of Council appointed to the Association of Municipalities of Ontario (AMO) and/or the Federation of Canadian Municipalities (FCM), a separate budget amount is provided for those purposes.

These offices will continue to work closely with:

- Federal and Provincial governments
- Association of Municipalities of Ontario (AMO)
- Federation of Canadian Municipalities (FCM)
- Ontario's Big City Mayors (OBCM)
- Mayors and Regional Chairs of Ontario (MARCO)
- Eastern Ontario Wardens' Caucus (EOWC)
- Eastern Ontario Mayors' Caucus (EOMC)
- Eastern Ontario Leadership Council (EOLC)
- Regional Mayors Group

### **Chief Administrative Officer**

The CAO's Office provides corporate leadership and acts as point of contact for key strategic partnerships with agencies. The CAO enhances intergovernmental relations with senior levels of government and collaboration with regional partners.

The CAO's Office will continue to focus on health and homelessness issues locally and at the provincial level as it has become one of the most significant challenges that communities are facing. It will continue to support health care services and initiatives in collaboration with health care partners, specifically agencies providing addiction & mental health support services.

The CAO's Office will continue to lead and support the implementation of a number of tourism and economic development strategies and will actively be engaged in the update of both tourism and economic development strategies in 2025. The CAO's Office will focus on legislative changes from higher levels of government and the impact to local and strategic initiatives such as housing targets, homelessness prevention, and public safety.

## 2. Legal Services

### Service Overview

The Legal Services Department provides legal advice and representation to City Council and staff on a range of municipal issues, including: planning and development; real estate; corporate-commercial; housing and social services; construction; procurement; corporate governance; risk management; and environment. Legal Services negotiates and finalizes complex agreements on behalf of the City and conducts litigation matters before the courts and administrative tribunals, including the Ontario Land Tribunal and the Ontario Human Rights Commission.

Legal Services provides enhanced support to the Business, Real Estate and Environment Department by managing all real estate transactions (including property acquisitions, dispositions and easements).

The Legal Services Department operates the Provincial Offences Court on behalf of the City of Kingston and the County of Frontenac, as well as the prosecution of charges laid by enforcement agencies arising from the contravention of certain provincial laws and municipal by-laws. As the delegated service delivery agent for the Province, the municipality is mandated to provide *Provincial Offences Act* services and prosecutions in both English and French.

The Insurance & Risk Management division of Legal Services is responsible for the coordination of the City's comprehensive insurance coverage, claims administration, third-party insurance requirements, and claims recoveries. The Insurance & Risk Management division also provides professional advice and expertise to City departments and various agencies and boards, including Utilities Kingston, Kingston Hydro Corporation, Kingston Police, Downtown Kingston BIA, and the Kingston Frontenac Public Libraries.

### Priority Focus & Key Initiatives

- Fostering growth of the *Provincial Offences Act* Court to reflect increased roles and responsibilities, including the transfer of Part III proceedings from the Province to the City, as well as the implementation of the red-light camera and automated speed enforcement camera programs;
- Developing a proactive risk management culture at the City of Kingston, including coordinating with City departments to create operational procedures and policies to manage risk;
- Coordinating and overseeing subrogation processes to increase recoveries (collections) for damage to City of Kingston properties; and



- Supporting and advising Council and staff in relation to topical issues, emerging risks and Council Strategic Priorities, including encampments, cybersecurity and incident response planning, risk mitigation, and land development.

### **3. Office of the City Clerk**

#### **Service Overview**

The Office of the City Clerk (City Clerk’s Department) provides coordination and procedural support to City Council and committees, information and records management services, corporate printing, and mail delivery services for the corporation. The City Clerk’s Department facilitates virtual and hybrid meeting formats for all Council and committee meetings. Meetings are live-streamed, real-time closed captioned and saved to the City of Kingston website. This format fosters increased public participation and offers flexibility for Council and committee members.

The City Clerk’s Department manages the City’s accessibility portfolio and is responsible for maintaining compliance with the Province’s accessibility laws. The City Clerk’s Department supports the Municipal Accessibility Advisory Committee (MAAC), responds to public concerns related to accessibility, and supports City staff in implementing solutions designed to foster the accessibility and inclusiveness of municipal programs, services and buildings.

The City Clerks Department is responsible for performing civil marriage solemnization in accordance with the *Marriage Act* and overseeing the administration of the Pine Grove Cemetery, including traditional burials and natural green burials.

The City Clerk establishes and directs the City’s corporate records management program and is responsible for ensuring the City maintains its retention, access and protection of privacy obligations under the *Municipal Act, 2001* and the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA) for both electronic and paper records.

#### **Priority Focus & Key Initiatives**

- Transition from the current database management system for the management of boxed records at the City’s Records Centre to SharePoint and another application approved by the City’s IS&T Department;
- Continue to enhance the information management practices of staff through use of Microsoft365 tools;
- Continue use of the Cascade strategy execution platform to monitor and manage Council’s Strategic Priorities and make this information available to the public through the City’s website;
- Expand civil marriage solemnization services;

- Review and update the Facility Accessibility Design Standards document;
- Review and update the 2023-2025 Multi-Year Accessibility Plan through consultation with the public, including persons with disabilities, MAAC and members of City staff;
- Begin offering for sale, natural green burial plots at the Pine Grove Cemetery; and
- Commence review process for Council remuneration, including public engagement, in advance of the 2026-2030 Council term.

## **4. Strategy, Innovation & Partnerships (SIP)**

### **Service Overview**

The Strategy, Innovation and Partnership department provides services to the organization and the community in the areas of; revenue generation (grants, sponsorships and marketing of City services), economic growth (workforce development, rural economic development and airport) and support for improved decision making, efficiency and reduced costs (data and research).

### **Priority Focus & Key Initiatives**

#### **i. Growing non-tax revenue**

- Align the development of grant applications to the City's strategic plan and strengthen City and community advocacy efforts to support increased government grant revenue.
- Expand implementation of the new City sponsorship strategy and policy. Grow potential sponsorship opportunities including new donation and naming right opportunities and explore potential higher value advertising revenue generation.

#### **ii. Advancing Economic Growth**

##### Health Innovation

- Conclude delivery of the Kingston Health Innovation grant project and develop health & life science innovation grant proposals for government funding programs in collaboration with Kingston health innovation ecosystem partners including grant application for the creation of health innovation wet lab infrastructure in Kingston.

##### Cleantech Innovation

- Implementation of green chemistry innovation hub- Reaction Hub facility and launch of programs and services.

## Workforce Development

- Implement new integrated workforce development & in-migration strategy with a focus on the expansion of Workplace Inclusion Charter, redevelopment of community data portal Kingston in Focus (including workforce data), supporting increased access to childcare and development of a Leadership Development Program for new and existing managers.
- Continued implementation of the family physician recruitment program and new clinic support grant program.

## Rural Development

- Continue implementation of rural economic development strategy with a focus on the implementation of a rural community grant program, improved communication with rural residents, rural healthcare and promoting local food product development through a workshop series.

## Kingston Airport

- Continue work to secure the return of commercial passenger air services at Kingston Airport and review operation options.
- Support expansion plans of existing and new airport property tenants in order to increase and diversify airport revenue.

## Capital Highlights

### Capital Works in Progress (WIP) - Airport

The Airport currently has approximately \$726K in its capital works in progress, primarily for ongoing asset management work related to capital maintenance on the runway and grounds.

### Capital Budget - Airport

There is additional capital budget of \$200K requirement required for 2025 to support grounds maintenance.

## 5. Office of the City Treasurer / Financial Services Department

### Service Overview

The Office of the City Treasurer and the Financial Services Department are responsible for providing financial leadership and advice to the departments and Council and for instilling a financial approach and mindset in aligning fiscal resources with the corporation's strategic priorities. The department is responsible for safeguarding and managing the financial

resources of the corporation and in that regard oversees operating and capital budget development and monitoring processes, the preparation of the annual financial statements and Ministry reporting and managing the external audit process and the Standard and Poor's credit rating review.

The department also oversees corporate long-term financial planning, debt and investment management, external grant reporting, property tax billing, assessment roll management and corporate procurement functions and provides financial and business support to City departments and Utilities Kingston as well as accounting, reporting and financial support services to Kingston Economic Development Corporation.

The Procurement Division oversees corporate procurement, ensuring standardizing purchasing practices across the City that reflect principles of fairness, objectivity and transparency for both vendors and taxpayers in accordance with the City's Procurement By-law. The Taxation and Revenue Division oversees property tax billing and collection and other corporate revenue streams, as well as corporate payment processes. This division works closely with the Municipal Property Assessment Corporation (MPAC) to review the accuracy of the assessment roll and is responsible for reviewing the impacts of reassessment on property classes and for recommending tax planning strategies and policies to Council.

## **Priority Focus & Key Initiatives**

### Financial Planning and Accounting

- Finalize the Development Charges background study and by-law.
- Support the ongoing development of asset management plans including establishing Council approved levels of service, proposed lifecycle strategies and updating long-term capital plans and funding models.
- Develop financial strategies for infrastructure investments that will be necessary to accommodate future growth.
- Update the corporate investment policy to reflect current legislation and to support opportunities for expanded investment strategies.
- Plan for and implement continued investment in the corporate financial system including automation of processes, training, enhanced reporting, expanded integration with other systems and additional functionality, including consideration for a budgeting module, creating the ability to model budget scenarios and integrate budgets with historical data.
- Review and update financial policies that will reflect best practices in budget management, service costing and financial reporting processes.

- Continue to explore new and creative ways to engage the community in the municipal budget and property tax setting process.

#### Procurement

- Continue to review and enhance best practices in procurement processes in support of the Procurement Bylaw, develop supporting policies and procedures including the integration of social procurement principles to align with corporate environmental and equity, diversity & inclusion objectives.
- Review and update procurement policies and procedures related to the corporate credit card program.
- Continue to enhance centralized purchasing support to the corporation.
- Continue to expand use of the e-procurement system including review of contract management functionality to better support department staff with easy access to contract agreements including terms of agreement and supporting documentation.

#### Taxation and Revenue

- Complete and report back to Council on the viability and feasibility of a Vacant Home Tax program.
- Participate in the development of a corporate enterprise payment strategy that addresses the necessary considerations for security, financial controls, and customer and employee experience.
- Select and implement a new enterprise point-of-sale (POS) solution for both in-person and on-line customer payments that will support an improved customer experience through enhanced options such as payment kiosks, mobile access and payment, on-line accounts, and web-based payment functionality.
- Review the impacts of any announcements regarding a province-wide reassessment on property classes and recommend resulting changes to tax policy.

**Mayor - Council  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Transfer From Reserves & Reserve Funds	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,413,713	1,452,799	39,086	1,492,355	1,538,254	1,579,594
Materials, Supplies & Fees	136,950	136,200	(750)	136,200	136,200	136,200
<b>Total Expenditures</b>	1,550,663	1,588,999	38,336	1,628,555	1,674,454	1,715,794
<b>Net</b>	1,550,663	1,588,999	38,336	1,628,555	1,674,454	1,715,794
<b>By Program</b>						
Mayor's Office Administration	395,493	408,585	13,092	422,928	443,023	461,811
Council Administration	832,996	849,059	16,063	865,437	882,150	899,188
Intergovernmental Affairs	292,774	301,955	9,181	310,790	319,880	325,395
Countryside	2,450	2,450	-	2,450	2,450	2,450
Loyalist-Cataraqui	2,450	2,450	-	2,450	2,450	2,450
Collins-Bayridge	2,450	2,450	-	2,450	2,450	2,450
Lakeside	2,450	2,450	-	2,450	2,450	2,450
Portsmouth	2,450	2,450	-	2,450	2,450	2,450
Trillium	2,450	2,450	-	2,450	2,450	2,450

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
Kingscourt-Rideau	2,450	2,450	-	2,450	2,450	2,450
Meadowbrook-Strathcona	2,450	2,450	-	2,450	2,450	2,450
Williamsville	2,450	2,450	-	2,450	2,450	2,450
Sydenham	2,450	2,450	-	2,450	2,450	2,450
King's Town	2,450	2,450	-	2,450	2,450	2,450
Pittsburgh	2,450	2,450	-	2,450	2,450	2,450
<b>Net Taxation</b>	1,550,663	1,588,999	38,336	1,628,555	1,674,454	1,715,794

**Chief Administrative Officer & Special Projects  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(187,870)	(188,414)	(543)	(28,251)	(28,817)	(29,393)
Transfer From Reserves & Reserve Funds	(60,000)	(60,000)	-	(60,000)	(60,000)	(60,000)
<b>Total Revenue</b>	<b>(247,870)</b>	<b>(248,414)</b>	<b>(543)</b>	<b>(88,251)</b>	<b>(88,817)</b>	<b>(89,393)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	724,283	758,651	34,368	781,177	804,380	828,275
Materials, Supplies & Fees	163,116	163,116	-	17,400	17,400	17,400
Contracted Services	60,000	60,000	-	60,000	60,000	60,000
<b>Total Expenditures</b>	<b>947,399</b>	<b>981,767</b>	<b>34,368</b>	<b>858,577</b>	<b>881,780</b>	<b>905,675</b>
<b>Net</b>	<b>699,529</b>	<b>733,354</b>	<b>33,825</b>	<b>770,325</b>	<b>792,963</b>	<b>816,283</b>
<b>By Program</b>						
Administration	699,529	733,354	33,825	770,325	792,963	816,283
<b>Net Taxation</b>	<b>699,529</b>	<b>733,354</b>	<b>33,825</b>	<b>770,325</b>	<b>792,963</b>	<b>816,283</b>



**Legal Services**  
**2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,631,019)	(1,677,659)	(46,640)	(1,725,667)	(1,775,084)	(1,825,951)
Recoveries - Other Municipalities	(215,662)	(221,343)	(5,681)	(227,557)	(231,861)	(236,048)
Transfer From Reserves & Reserve Funds	(97,186)	(97,552)	(366)	(97,929)	(97,929)	(97,929)
<b>Total Revenue</b>	<b>(1,943,868)</b>	<b>(1,996,554)</b>	<b>(52,687)</b>	<b>(2,051,153)</b>	<b>(2,104,874)</b>	<b>(2,159,928)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,975,765	2,086,140	110,375	2,223,572	2,299,895	2,373,532
Materials, Supplies & Fees	6,317,743	6,279,694	(38,049)	6,561,443	6,844,740	7,149,404
Contracted Services	174,400	184,900	10,500	200,400	225,400	250,400
Grants & Transfers to Others	284,034	290,635	6,601	299,354	308,334	317,584
Equipment Charges & Internal Allocations	(4,992,406)	(4,963,818)	28,588	(5,219,904)	(5,480,891)	(5,754,464)
<b>Total Expenditures</b>	<b>3,759,536</b>	<b>3,877,552</b>	<b>118,016</b>	<b>4,064,864</b>	<b>4,197,478</b>	<b>4,336,456</b>
<b>Net</b>	<b>1,815,668</b>	<b>1,880,998</b>	<b>65,330</b>	<b>2,013,711</b>	<b>2,092,604</b>	<b>2,176,528</b>
<b>By Program</b>						
POA Services	-	-	-	-	-	-
Legal Services	1,030,233	1,111,347	81,114	1,179,322	1,240,415	1,306,894
Insurance Services	785,435	769,651	(15,785)	834,390	852,189	869,634
<b>Net Taxation</b>	<b>1,815,668</b>	<b>1,880,998</b>	<b>65,330</b>	<b>2,013,711</b>	<b>2,092,604</b>	<b>2,176,528</b>

**City Clerk**  
**2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(144,155)	(151,050)	(6,895)	(153,629)	(156,245)	(158,901)
Transfer From Reserves & Reserve Funds	-	-	-	(750,000)	-	-
<b>Total Revenue</b>	<b>(144,155)</b>	<b>(151,050)</b>	<b>(6,895)</b>	<b>(903,629)</b>	<b>(156,245)</b>	<b>(158,901)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,319,386	1,383,547	64,161	1,629,710	1,470,186	1,511,589
Materials, Supplies & Fees	422,565	382,065	(40,500)	787,665	393,365	397,765
Contracted Services	221,000	248,000	27,000	669,000	269,000	269,000
Transfers to Reserves & Reserve Funds	250,000	250,000	-	-	250,000	250,000
Equipment Charges & Internal Allocations	10,170	10,818	648	11,828	12,183	12,548
<b>Total Expenditures</b>	<b>2,223,121</b>	<b>2,274,430</b>	<b>51,309</b>	<b>3,098,203</b>	<b>2,394,733</b>	<b>2,440,902</b>
<b>Net</b>	<b>2,078,966</b>	<b>2,123,380</b>	<b>44,414</b>	<b>2,194,574</b>	<b>2,238,488</b>	<b>2,282,001</b>
<b>By Program</b>						
Administration	(318,445)	(366,047)	(47,603)	(1,087,511)	(327,370)	(315,601)
Accessibility	51,450	51,450	-	51,450	51,450	51,450
Elections	250,000	250,000	-	250,000	250,000	250,000
Committee Support	330,950	330,850	(100)	1,080,850	330,850	330,850
Records Management & Vital Statistics	1,765,011	1,857,128	92,117	1,899,785	1,933,558	1,965,302
<b>Net Taxation</b>	<b>2,078,966</b>	<b>2,123,380</b>	<b>44,414</b>	<b>2,194,574</b>	<b>2,238,488</b>	<b>2,282,001</b>

## Strategy Innovation & Partnerships 2025 - 2028 Multi Year Operating Budget

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenues</b>						
Federal Subsidies	(220,879)	(40,000)	180,879	(40,800)	(41,616)	(42,448)
Provincial Subsidies	(61,750)	(50,000)	11,750	(50,000)	(50,000)	(50,000)
Fees, Charges & Other Revenue	(205,050)	(190,000)	15,050	(171,500)	(173,030)	(174,591)
Transfer From Reserves & Reserve Funds	(125,000)	(100,000)	25,000	(100,000)	(100,000)	(100,000)
<b>Total Revenue</b>	<b>(612,679)</b>	<b>(380,000)</b>	<b>232,679</b>	<b>(362,300)</b>	<b>(364,646)</b>	<b>(367,039)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	1,448,150	1,457,052	8,902	1,526,159	1,564,525	1,600,472
Materials, Supplies & Fees	49,094	45,250	(3,844)	45,250	45,250	45,250
Contracted Services	124,006	12,500	(111,506)	12,500	12,500	12,500
Equipment Charges & Internal Allocations	(38,103)	(60,761)	(22,658)	(61,384)	(62,026)	(62,687)
<b>Total Expenditures</b>	<b>1,583,147</b>	<b>1,454,041</b>	<b>(129,106)</b>	<b>1,522,525</b>	<b>1,560,249</b>	<b>1,595,536</b>
<b>Net</b>	<b>970,468</b>	<b>1,074,041</b>	<b>103,573</b>	<b>1,160,225</b>	<b>1,195,603</b>	<b>1,228,497</b>
<b>By Program</b>						
Marketing & Revenue Development	482,473	501,712	19,239	515,237	526,154	536,328
Strategic Initiatives	310,779	375,455	64,675	390,471	400,913	410,652
Workforce-In-Migration Strategy	(3,643)	(20,244)	(16,601)	1,236	2,744	4,283
Economic & Community Development	75,991	124,571	48,580	153,096	157,716	161,064
Grant Administration	-	-	-	-	-	-
Research & Data	104,868	92,547	(12,321)	100,185	108,076	116,170
<b>Net Taxation</b>	<b>970,468</b>	<b>1,074,041</b>	<b>103,573</b>	<b>1,160,225</b>	<b>1,195,603</b>	<b>1,228,497</b>

**Airport  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,097,356)	(1,163,888)	(66,532)	(1,771,648)	(1,903,799)	(2,201,094)
Transfer From Reserves & Reserve Funds	(425,630)	(440,000)	(14,370)	-	-	-
<b>Total Revenue</b>	<b>(1,522,986)</b>	<b>(1,603,888)</b>	<b>(80,902)</b>	<b>(1,771,648)</b>	<b>(1,903,799)</b>	<b>(2,201,094)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	880,482	869,777	(10,705)	897,393	919,846	942,842
Materials, Supplies & Fees	209,588	260,997	51,409	298,065	301,714	305,462
Contracted Services	281,784	309,112	27,328	362,464	369,921	402,589
Equipment Charges & Internal Allocations	443,801	459,271	15,469	516,496	532,992	550,201
<b>Total Expenditures</b>	<b>1,815,655</b>	<b>1,899,156</b>	<b>83,501</b>	<b>2,074,417</b>	<b>2,124,473</b>	<b>2,201,095</b>
<b>Net</b>	<b>292,668</b>	<b>295,268</b>	<b>2,600</b>	<b>302,770</b>	<b>220,675</b>	<b>-</b>
<b>By Program</b>						
Aeronautical Fees	(600,100)	(592,000)	8,100	(1,019,273)	(1,129,781)	(1,389,814)
Lease Revenues	(209,100)	(277,863)	(68,763)	(283,435)	(289,118)	(294,915)
Administration	72,078	76,871	4,794	513,615	528,511	568,886
Runways/Grounds/ Maintenance	963,607	1,020,648	57,041	1,022,799	1,040,522	1,043,800
Instrument Landing System	66,184	67,612	1,428	69,064	70,541	72,044
<b>Net Taxation</b>	<b>292,668</b>	<b>295,268</b>	<b>2,600</b>	<b>302,770</b>	<b>220,675</b>	<b>-</b>

**Chief Financial Officer and Financial Services  
2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,117,686)	(1,099,832)	17,854	(1,109,207)	(1,121,753)	(1,132,222)
Transfer From Reserves & Reserve Funds	(555,720)	(603,785)	(48,065)	(577,263)	(594,703)	(587,532)
<b>Total Revenue</b>	<b>(1,673,406)</b>	<b>(1,703,616)</b>	<b>(30,211)</b>	<b>(1,686,470)</b>	<b>(1,716,456)</b>	<b>(1,719,753)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	4,119,130	4,220,369	101,239	4,330,496	4,452,025	4,562,220
Materials, Supplies & Fees	306,280	304,790	(1,490)	308,659	313,294	316,721
Contracted Services	60,550	60,600	50	60,600	60,600	60,600
Equipment Charges & Internal Allocations	(545,376)	(557,496)	(12,120)	(569,910)	(582,606)	(591,583)
<b>Total Expenditures</b>	<b>3,940,584</b>	<b>4,028,263</b>	<b>87,679</b>	<b>4,129,845</b>	<b>4,243,314</b>	<b>4,347,958</b>
<b>Net</b>	<b>2,267,178</b>	<b>2,324,647</b>	<b>57,469</b>	<b>2,443,375</b>	<b>2,526,858</b>	<b>2,628,205</b>
<b>By Program</b>						
Chief Financial Officer	370,009	386,258	16,250	394,754	402,488	410,475
Financial Services Admin	214,166	250,442	36,276	256,119	264,470	270,611
Procurement	313,597	337,480	23,883	402,255	419,701	462,314
Financial Planning	498,831	541,369	42,538	560,772	579,623	596,243
General Accounting and Corporate Systems	404,429	438,603	34,174	458,058	470,949	481,895
Taxation and Revenue	466,147	370,494	(95,653)	371,417	389,626	406,666
<b>Net Taxation</b>	<b>2,267,178</b>	<b>2,324,647</b>	<b>57,469</b>	<b>2,443,375</b>	<b>2,526,858</b>	<b>2,628,205</b>

**2025 Capital Budget and Funding Request**

**Finance & Administration**

	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
<b>Airport</b>								
Flight Obstacle Tree Trimming	150,000	150,000						
Robotic Grass Cutting	50,000	50,000						
<b>Airport Total</b>	<b>200,000</b>	<b>200,000</b>	-		-	-	-	
<b>Finance - County of Frontenac</b>								
Additional Ambulance	195,365				195,365			
<b>Finance - County of Frontenac Total</b>	<b>195,365</b>	-	-		<b>195,365</b>	-	-	
<b>Finance &amp; Administration Total</b>	<b>395,365</b>	<b>200,000</b>	-		<b>195,365</b>	-	-	-



**LEGAL SERVICES DEPARTMENT  
MEMORANDUM**

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**TO:** Mayor Paterson and Members of Council

**FROM:** Alan McLeod, Deputy City Solicitor

**DATE:** December 2, 2024

**SUBJECT:** Municipal Funding for Local Boards and Authorities

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The purpose of this memorandum is to provide information to Council regarding the basis on which the City of Kingston provides funding to various local boards of the municipality and certain external agencies. The information provided indicates the extent to which Council has authority to approve or amend a budget provided to it by a particular board or agency.

The following agencies and boards are referenced in this memorandum: Downtown Kingston! BIA; Kingston Access Services; Kingston Police Services Board; Kingston Frontenac Public Library; Kingston, Frontenac and Lennox and Addington Health Unit; Cataraqui Region Conservation Authority; the Kingston Economic Development Corporation; and Tourism Kingston.

**Downtown Kingston! Business Improvement Area**

Section 205 of the *Municipal Act, 2001* provides that the board of management of a business improvement area must prepare a proposed budget for each fiscal year by the date and in the form required by the municipality and must hold one or more meetings of the members of the improvement area for discussion of the proposed budget.

The board of management is required to submit the budget to Council by the date and in the form required by the municipality and the municipality may approve it in whole or in part but may not add expenditures to it.

A board of management is prohibited from:

- (a) spending any money unless it is included in the budget approved by the municipality or in a reserve fund established under Section 417 of the *Municipal Act, 2001*;

(b) incurring any indebtedness extending beyond the current year without the prior approval of the municipality; or

(c) borrowing money.

A board of management must submit its annual financial report for the preceding year to Council by the date and in the form required by the municipality and the report must include audited financial statements. The municipal auditor is the auditor of each board of management and may inspect all records of the board. Each year the municipality raises the amount required for the purposes of the business improvement area through a special charge by levying on rateable property in the improvement area that is in the prescribed business class.

### **Kingston Access Services**

Kingston Access Services (“KAS”) is a charitable not-for-profit corporation incorporated by several individuals in 1967 under Letters Patent from the Province of Ontario. KAS is not a local board, agency or authority of the City. KAS by-laws provide that up to two members of Council may sit on its board of directors.

The KAS mission statement is “to provide, in a safe and courteous manner, a reliable, efficient, specialized transit service for persons whose disabilities impair their use of Kingston Transit”. KAS oversees the operation of the Kingston Access Bus. There is an obligation under the *Accessibility for Ontarians with Disabilities Act* that requires the provision of specialized transit services because the City provides conventional transit services, but the specialized transit services do not need to be provided directly by the municipality.

The City provides funding to assist KAS in paying for its operations, which are not fully funded from passenger revenue and other sources of revenue. Although there is no legal requirement for the City to provide funding for KAS, the City has the authority to do so.

KAS by-laws provide that the board cannot voluntarily dissolve the organization without ratification by City Council of the board’s motion to dissolve. Upon dissolution, any assets, net of debts and liabilities, are required to be distributed to charitable organizations.

### **Kingston Police Services Board**

The *Police Services Act* sets out the respective roles, responsibilities and authority of the Police Services Board and the City in establishing the budget for police services.

The Police Services Board is required to submit budget estimates to the municipality in the form, for the period and on a timetable determined by the municipality. After its review of the estimates, the municipality will establish an overall budget for the Board. In doing so, the municipality is not required to adopt the estimates submitted by the Board; however, the municipality does not have the authority to approve or disapprove of specific items in the estimates.



If the estimates approved by the municipality are not satisfactory to the Board, it can request that the Ontario Civilian Police Commission determine the matter and the Commission will do so after holding a hearing.

The municipality's authority to establish an overall budget, but not approve or disapprove of specific budget items, does not limit the municipality's ability to comment on specific proposed expenditures and cost reduction measures. It is also open to the municipality to express views in support of any measure to reduce costs.

The Ontario Civilian Police Commission commented as follows on the respective roles of a police services board and municipality:

The Police Services Board has a statutory obligation to see that policing needs are met. The City has a legal duty to see that the necessary resources are made available. To this end, municipal council is not merely a rubber stamp of any Board budget proposal. It has the right and indeed the obligation to comment on proposed expenditures and express views in support of any measure to reduce costs.

Note that the *Police Services Act* is set to be repealed on a date to be proclaimed in the future and will be replaced by the *Community Safety and Policing Act, 2019*.

### **Kingston Frontenac Public Library**

The Kingston Frontenac Public Library came into existence on January 1, 1998 by virtue of the provincial Amalgamation Order and operates the public library facilities in the City of Kingston and the County of Frontenac. Both the City and the County appoint members to the Library Board, with the majority of the Board being members appointed by the City.

Pursuant to the *Public Libraries Act*, the Library Board submits its budget estimates on an annual basis to the City and County Councils. The City and County may approve or amend the estimates submitted by the Library Board. Once the estimates are approved by the Councils, they are approved by the Library Board and allocated in accordance with the Amalgamation Order.

The Amalgamation Order provides that the annual cost of operating the library is apportioned 87% to the City and 13% to the County. The Amalgamation Order sets out that the percentage apportionment of costs may be changed to reflect a proportionate change in household growth in the City and the County.

Building construction and maintenance costs are fully born by the municipality within which the building is located.

## **Kingston, Frontenac and Lennox and Addington Health Unit (“KFL&A Public Health”)**

The *Health Protection and Promotion Act* (the “HPPA”) is the statutory authority for the Board of KFL&A Public Health to levy against municipalities located within the geographic area covered by the health unit. The HPPA also sets out the procedure whereby the local health unit notifies the municipality of the amount owing and when it is to be paid.

The municipality is then obligated to make those payments. In particular, the HPPA provides that the “obligated municipalities” shall pay “the expenses incurred by or on behalf of the board of health of the health unit in the performance of its functions and duties under this or any other Act”. If expenses included within the health unit budget do not fall within its legislated functions and duties, payment by a municipality for such matters would be voluntary, not mandatory.

The HPPA provides that the obligated municipalities must pay the expenses of the health unit in such proportion as is agreed amongst them, or, failing such agreement, in accordance with applicable regulations, which state that each obligated municipality in the health unit shall pay the proportion of the expenses that is determined by dividing its population by the sum of the populations of all the obligated municipalities in the health unit.

There is no current agreement between the obligated municipalities that contribute toward the costs of KFL&A Public Health; accordingly, those costs are distributed based on population. It is the obligated municipalities, not their representatives on the health unit board, that could negotiate and enter into an agreement regarding allocation of costs. This would give the obligated municipalities the ability to directly negotiate and enter into a cost sharing agreement on a basis other than population – if all obligated municipalities agreed that was appropriate. It should be noted that such an agreement only addresses the allocation of costs between municipalities and the health unit board retains the authority to establish the overall cost of providing services.

## **Cataraqui Region Conservation Authority**

The *Conservation Authorities Act* and regulations set out the basis on which a conservation authority may apportion and levy against participating municipalities costs required for maintenance and administration and for capital expenditures in connection with any project.

The budgeting and apportionment provisions of the *Conservation Authorities Act* include a multi-phase budgeting process. Conservation authorities are required to prepare a budget for each calendar year that complies with the requirements of the legislation, including requirements with respect to notice and consultation.

After determining the approximate maintenance and administration costs for the succeeding year, the conservation authority is required to apportion those costs to the participating municipalities that are located within the geographic boundaries of the conservation authority. Maintenance costs are apportioned according to the benefit derived or to be derived by each municipality and are determined by agreement among the conservation authority and the participating municipalities or by calculating the ratio that each participating municipality's modified assessment bears to the total conservation authority's modified assessment.

Administration costs are apportioned based on the ratio that each participating municipality's modified assessment (its modified current value assessment) bears to the total conservation authority's modified assessment. Once maintenance and administration costs have been apportioned, the conservation authority certifies that amount to the participating municipality which collects the amount in the same manner as municipal taxes for general purposes.

Appeals regarding levies for maintenance and administration costs can be made to the Ontario Land Tribunal.

For a project, which is defined as a work undertaken by a conservation authority for the furtherance of its objects, the conservation authority must determine the proportion of the total benefit of any project afforded to all the participating municipalities that is afforded to each of them, and then give notice of that apportionment to the council of each participating municipality. Any municipality that is dissatisfied with any apportionment may, within 30 days of receipt of that notice, apply to the Ontario Land Tribunal for a review of the apportionment.

Once the apportionment for a project is determined, the conservation authority may determine what money will be required for capital expenditures in connection with that project and levy against each participating municipality in accordance with the apportionment of the benefit it will receive. A participating municipality is required to pay to the conservation authority the amount of the levy and the conservation authority may enforce payment as a debt due by the municipality.

### **Kingston Economic Development Corporation**

The Kingston Economic Development Corporation (KEDCO) was established in January, 1998, replacing the Kingston Area Economic Development Commission, as part of changes arising from the amalgamation of the former City of Kingston, Pittsburgh Township and Kingston Township and the creation of the new City of Kingston.

KEDCO was incorporated by the City and others as a non-profit community

development corporation under Part III of the *Corporations Act*. It is a separate legal entity from the municipality and is not legally controlled by the City. The *Municipal Act, 2001* allows the City to provide funding to KEDCO but does not require the City to do so. KEDCO submits its funding requests to the City on an annual basis as part of the establishment of the City's overall budget requirement for the next calendar year, at which time the City determines the extent to which it is prepared to fund KEDCO's activities. The City is not the sole source of KEDCO's revenues but is the majority contributor. Other sources of revenue include senior levels of government, local associations such as Kingston Accommodation Partners (KAP), and private businesses.

As required by the *Municipal Act, 2001*, KEDCO's Letters Patent sets out that its objects are to undertake, promote and fund economic development activities for the City of Kingston and area, including economic development activities primarily concerned with, but not limited to, fostering local investment, job creation, assessment growth, and community prosperity through the support of strategic economic activities in the industrial, commercial, institutional, technology and tourism sectors, and such other complementary purposes not inconsistent with these objects.

## **Tourism Kingston**

Tourism Kingston previously operated as a division of KEDCO. In 2017, Tourism Kingston was incorporated as a standalone tourism corporation, the objects of which are (1) promoting Kingston's regional tourism industry and marketing Kingston as a premier destination for visitors, business travelers, and others; (2) increasing visitation to Kingston by non-residents and increasing visitor related spending within the region; and (3) advancing tourism product and infrastructure development.

There is no legislative basis upon which the City provides funding to Tourism Kingston. There is an existing Service Level Agreement between the City and Tourism Kingston which outlines key tourism objectives and directions that Tourism Kingston is to fulfill, including developing an integrated tourism marketing strategy, promoting the Kingston brand across all tourism markets, developing and supporting visitor services and experiences, and researching and identifying gaps in the existing tourism market/product. Tourism Kingston also operates as the destination marketing organization for the City.

Pursuant to the Service Level Agreement, Tourism Kingston is required to provide an annual draft budget, work plan and strategic plan to the City. The Service Level Agreement stipulates that the City is required to provide funding to Tourism Kingston to undertake core tourism activities. Tourism Kingston may request from the City additional funds to carry out specific programs or projects on behalf of the City, and the City may also request that Tourism Kingston undertake specific projects or programs on behalf of the City.

Upon receipt of Tourism Kingston's annual budget request, the City may approve or amend Tourism Kingston's budget at its discretion, subject to the terms of the Service Level Agreement. While funding is provided by the City to enable Tourism Kingston to fulfill its mandate under the Service Level Agreement, Tourism Kingston is required to actively seek out other forms of project funding and seek to obtain grants, contributions, bequests, gifts and assets from sources other than the City in furtherance of its objectives.

**External Agencies  
2025 -2028 Multi Year Operating Budget**

	<b>2024 Projected Actuals</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
<b>Revenues</b>							
Provincial Subsidies	(106,178)	(106,178)	(109,363)	(3,185)	(112,644)	(116,023)	(119,504)
Transfer From Reserves & Reserve Funds	(636,543)	(636,543)	(613,180)	23,363	(267,444)	(221,792)	(226,228)
<b>Total Revenue</b>	<b>(742,721)</b>	<b>(742,721)</b>	<b>(722,543)</b>	<b>20,178</b>	<b>(380,088)</b>	<b>(337,815)</b>	<b>(345,732)</b>
<b>Expenditures</b>							
Transfers to Reserves	6,331,146	6,331,146	6,614,283	283,137	6,903,117	7,197,717	7,448,256
Grants & Transfers to Others	68,260,273	68,260,273	75,574,246	7,313,973	81,168,534	84,478,664	87,478,346
<b>Total Expenditures</b>	<b>74,591,419</b>	<b>74,591,419</b>	<b>82,188,529</b>	<b>7,597,110</b>	<b>88,071,651</b>	<b>91,676,381</b>	<b>94,926,601</b>
<b>Net</b>	<b>73,848,698</b>	<b>73,848,698</b>	<b>81,465,986</b>	<b>7,617,288</b>	<b>87,691,564</b>	<b>91,338,566</b>	<b>94,580,869</b>
<b>By Program</b>							
Kingston Economic Development	1,538,757	1,538,757	1,591,074	52,318	1,654,717	1,720,906	1,789,742
Tourism Kingston	1,587,918	1,587,918	1,619,676	31,758	1,668,267	1,718,315	1,769,864
Cataraqui Region Conservation Authority (CRCA)	1,933,037	1,933,037	2,039,075	106,038	2,126,654	2,197,999	2,266,147
KFL&A Public Health	4,422,652	4,422,652	4,573,022	150,370	4,728,505	4,889,274	5,055,509
Kingston Access Services	3,839,633	3,839,633	4,143,393	303,760	4,560,422	4,939,069	5,198,751
Library Board	8,899,832	8,899,832	9,098,802	198,970	9,568,353	9,917,272	10,286,128
Police Services Board	51,626,869	51,626,869	58,400,943	6,774,074	63,384,645	65,955,731	68,214,727
<b>Net Taxation</b>	<b>73,848,698</b>	<b>73,848,698</b>	<b>81,465,986</b>	<b>7,617,288</b>	<b>87,691,564</b>	<b>91,338,566</b>	<b>94,580,869</b>

**Agency Transfers**  
**2025 - 2028 Multi Year Operating Budget**

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
Transfer to KEDCO	1,538,757	1,591,074	52,318	1,654,717	1,720,906	1,789,742
<b>Total KEDCO</b>	<b>1,538,757</b>	<b>1,591,074</b>	<b>52,318</b>	<b>1,654,717</b>	<b>1,720,906</b>	<b>1,789,742</b>
Transfer to Tourism Kingston	1,587,918	1,619,676	31,758	1,668,267	1,718,315	1,769,864
<b>Total Tourism Kingston</b>	<b>1,587,918</b>	<b>1,619,676</b>	<b>31,758</b>	<b>1,668,267</b>	<b>1,718,315</b>	<b>1,769,864</b>
Transfer to Conservation Authority	1,933,037	2,039,075	106,038	2,126,654	2,197,999	2,266,147
<b>Total Cataraqui Conservation Authority</b>	<b>1,933,037</b>	<b>2,039,075</b>	<b>106,038</b>	<b>2,126,654</b>	<b>2,197,999</b>	<b>2,266,147</b>
Transfer to Public Health Unit	4,422,652	4,573,022	150,370	4,728,505	4,889,274	5,055,509
<b>Total Public Health Unit</b>	<b>4,422,652</b>	<b>4,573,022</b>	<b>150,370</b>	<b>4,728,505</b>	<b>4,889,274</b>	<b>5,055,509</b>
Provincial Gas Tax Subsidy	(106,178)	(109,363)	(3,185)	(112,644)	(116,023)	(119,504)
Contribution from Reserve	(20,000)	(100,000)	(80,000)	(50,000)	-	-
Transfer to Kingston Access Service Reserve Fund	416,800	525,100	108,300	635,600	748,300	813,300
Transfer to Kingston Access Service	3,549,011	3,827,656	278,645	4,087,466	4,306,792	4,504,955
<b>Total Kingston Access Services</b>	<b>3,839,633</b>	<b>4,143,393</b>	<b>303,760</b>	<b>4,560,422</b>	<b>4,939,069</b>	<b>5,198,751</b>
Transfer from Development Charges Reserve Fund	(216,543)	(213,180)	3,363	(217,444)	(221,792)	(226,228)
Transfer to Library Capital Reserve Fund	1,609,674	1,641,867	32,193	1,674,705	1,708,199	1,742,363
Transfer to Library	7,506,702	7,670,115	163,413	8,111,092	8,430,866	8,769,994
<b>Total Library Board</b>	<b>8,899,832</b>	<b>9,098,802</b>	<b>198,970</b>	<b>9,568,353</b>	<b>9,917,272</b>	<b>10,286,128</b>

	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
Contribution from Reserve	(400,000)	(300,000)	100,000	-	-	-
Retiree Benefits	200,000	200,000	-	200,000	200,000	200,000
Transfer to Police Equipment Reserve Fund	2,132,173	2,274,816	142,643	2,420,312	2,568,719	2,720,093
Transfer to Facility Repair Capital Reserve Fund	2,172,500	2,172,500	-	2,172,500	2,172,500	2,172,500
Transfer to Police	47,522,196	54,053,627	6,531,431	58,591,833	61,014,512	63,122,134
<b>Total Police Board</b>	<b>51,626,869</b>	<b>58,400,943</b>	<b>6,774,074</b>	<b>63,384,645</b>	<b>65,955,731</b>	<b>68,214,727</b>
DBIA operating levy	(1,533,100)	(1,571,428)	(38,327)	(1,610,713)	(1,650,981)	(1,692,256)
Transfer to DBIA	1,533,100	1,571,428	38,327	1,610,713	1,650,981	1,692,256
<b>DBIA Operating Tax Levy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DBIA capital levy	(266,982)	(278,996)	(12,014)	(278,996)	(278,996)	(278,996)
Transfer to Sports and Entertainment Reserve Fund	266,982	278,996	12,014	278,996	278,996	278,996
<b>Total Downtown Business Improvement Area</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Agency Transfers</b>	<b>73,848,698</b>	<b>81,465,986</b>	<b>7,617,288</b>	<b>87,691,564</b>	<b>91,338,566</b>	<b>94,580,869</b>



**2025 Capital Budget and  
Funding Request**

**External Agencies**

	<b>2025 Budget</b>	<b>Municipal Capital Reserve Fund</b>	<b>Other Reserve Fund</b>	<b>Other Reserve Fund Description</b>	<b>Development Charges</b>	<b>Grants</b>	<b>Other</b>	<b>Grants and Other Description</b>
<b>Library</b>								
LIB-Shared IS&T	50,000	-	43,500	Library Capital Reserve Fund	-	-	6,500	County of Frontenac
LIB-Shared Other	65,000	-	56,550	Library Capital Reserve Fund	-	-	8,450	County of Frontenac
LIB-Turner Renovations	2,123,000	-	2,123,000	Library Capital Reserve Fund				
<b>Library Total</b>	<b>2,238,000</b>	<b>-</b>	<b>2,223,050</b>		<b>-</b>	<b>-</b>	<b>14,950</b>	
<b>Police</b>								
POL - Replacement Vehicles	1,060,000	-	1,060,000	Police Equipment Reserve Fund				
POL - IT Projects	1,100,000	-	1,100,000	Police Equipment Reserve Fund				
POL - Critical Incident Management Equipr	200,000	-	200,000	Police Equipment Reserve Fund				
POL - Protective Gear	250,000	-	250,000	Police Equipment Reserve Fund				
POL - Building	175,000	-	175,000	Facilities Repair Reserve Fund				
<b>Police Total</b>	<b>2,785,000</b>	<b>-</b>	<b>2,785,000</b>		<b>-</b>	<b>-</b>	<b>-</b>	

	2025 Budget	Municipal Capital Reserve Fund	Other Reserve Fund	Other Reserve Fund Description	Development Charges	Grants	Other	Grants and Other Description
<b>Kingston Access Services</b>		-						
KAS - Replacement of KAS Vehicles	605,000	-	605,000	KAS Equipment Reserve Fund				
KAS - Replacement of Server	26,000	-	26,000	KAS Equipment Reserve Fund				
KAS - Facility Upgrades	125,000	-	125,000	KAS Equipment Reserve Fund				
<b>Kingston Access Services Total</b>	<b>756,000</b>	-	<b>756,000</b>		-	-	-	
<b>Agencies and Boards Total</b>	<b>5,779,000</b>	-	<b>5,764,050</b>		-	-	<b>14,950</b>	

# KINGSTON

— Economic Development —

December 12, 2024

Desiree Kennedy, Chief Financial Officer & City Treasurer  
City of Kingston  
216 Ontario Street  
Kingston, ON K7L 2Z3

## **RE: Kingston Economic Development Corporation's Proposed 2025 Operating Budget**

Dear Ms. Kenndy:

Please find attached the proposed 2025 Kingston Economic Development Corporation's Operating Budget as approved by the Board of Directors at their November 25, 2024 meeting.

We developed the budget in response to the Mayor's request for external agencies to prepare operating plans within a 3.4% increase in municipal funding. This represents a total request of \$1,591,075 of municipal funding for 2025 – a \$52,318 increase over 2024's municipal investment.

The Corporation actively leverages municipal investment to secure upper levels of government funding. This enables us to augment our yearly operations and provide direct support to local businesses and entrepreneurs. 2025 will see the conclusion of multi-year funding projects such as the Canada Digital Adoption Program, Digital Main Street and Health Innovation Kingston, which contracts our overall operating budget. These budget realities are offset by a reduction in wages and overhead expenses, and the use of committed Corporate reserves to present a balanced budget.

We will submit our 2025 Sales & Operating plans as a communication item in advance of the January budget presentation to Council. Our activities and related budget reflect the Corporation's ongoing commitment to its core portfolios of investment attraction, local business retention and expansion, and support for small businesses and start-ups as outlined in our Service Level Agreement. If you have any questions or require clarification on the proposed budget or corporate activities, please do not hesitate to contact me directly.

We look forward to working with the City of Kingston Team in 2025.

Sincerely,



Donna Gillespie  
Chief Executive Officer

cc. Ms. Lanie Hurdle, Chief Administrative Officer, City of Kingston  
Ms. Lana Foulds, Director, Financial Services & Deputy Treasurer, City of Kingston  
Ms. Anne Vivian-Scott, Chair, Kingston Economic Development Corporation  
Ms. Peng-Sang Cau, Treasurer, Kingston Economic Development Corporation

# KINGSTON

## — Economic Development —

### 2025 Operating Budget

Approved by Board of Directors, November 25, 2024

Revenue	2024	2025	Y/Y Change
<b>Municipal</b>	\$ 1,538,757	\$ 1,591,075	3.4%
<b>Provincial</b>	\$ 427,685	\$ 297,650	-30.4%
<i>Core, Starter Company, Summer Company</i>			
<b>Federal</b>	\$ 1,359,802	\$ 1,146,000	-15.7%
<i>CanExport, FedDev</i>			
<b>Private/Earned</b>	\$ 200,000	\$ 117,500	-41.3%
<i>Bank Interest, Fee for Service, Sponsorships</i>			
<b>Corporate Reserves</b>	\$ -	\$ 200,000	NEW
<b>TOTAL REVENUES</b>	<b>\$ 3,526,244</b>	<b>\$ 3,352,225</b>	<b>-4.9%</b>
<b>Expenditures</b>			
<b>Salaries &amp; Wages</b>	\$ 1,251,044	\$ 1,196,225	-4.4%
<b>Overhead/Administrative Expenses</b>	\$ 225,000	\$ 208,000	-7.8%
Boards & Committees	\$ 5,000	\$ 5,000	-
Human Resources/PD	\$ 10,000	\$ 10,000	-
Marketing Communications	\$ 65,000	\$ 75,000	15.4%
<b>Projects/Portfolios</b>			
Attraction & Aftercare	\$ 150,000	\$ 150,000	-
Business Retention & Expansion	\$ 180,000	\$ 150,000	-16.7%
Start Ups & Youth Business	\$ 180,000	\$ 140,000	-22.2%
Life Sciences Initiative	\$ -	\$ 1,025,000	NEW
City Workforce Transfer	\$ 75,000	\$ 75,000	-
Strategic Planning	\$ -	\$ 100,000	NEW
<b>Grants for Businesses</b>	\$ 1,385,200	\$ 218,000	-84.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,526,244</b>	<b>\$ 3,352,225</b>	<b>-5%</b>
<b>Annual Surplus/(Deficit)</b>	\$ -	\$ -	

Tourism Kingston's Projected Budget  
2025 - 2029

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue</b>					
Municipal Funding	1,619,676	1,668,267	1,718,315	1,769,864	1,822,960
Municipal Other - Cultural Services SLA	148,500	152,955	157,544	162,270	167,138
<b>Other Revenue</b>					
KAP Contribution	1,750,000	1,802,500	1,856,575	1,912,272	1,969,640
KAP Contribution - Other	28,000	28,840	29,705	30,596	31,514
MAT 35% - Film and Media	350,000	360,500	371,315	382,454	393,928
MAT 65% - STR	70,000	72,100	74,263	76,491	78,786
Francophone 2024 - 2025	22,700				
Experience Ontario 2024 -2025	30,000				
VIC Sales & Commissions:					
Resale	77,000	79,310	81,689	84,140	86,664
Ticket sales & other revenue	25,000	25,750	26,523	27,318	28,138
Brochure racking	28,500	29,355	30,236	31,143	32,077
Music Revenue	53,500	55,105	56,758	58,461	60,215
Film Revenue	18,500	19,055	19,627	20,215	20,822
Business Events Revenue	7,500	7,725	7,957	8,195	8,441
Travel Trade Revenue	3,000	3,090	3,183	3,278	3,377
Sport & Wellness Revenue	5,000	5,150	5,305	5,464	5,628
Marketing Revenue	80,000	82,400	84,872	87,418	90,041
Partnership Revenue	40,000	41,200	42,436	43,709	45,020
Other Funding	312,020	321,381	331,022	340,953	351,181
<b>Total Revenue</b>	<b>4,668,896</b>	<b>4,754,682</b>	<b>4,897,323</b>	<b>5,044,242</b>	<b>5,195,570</b>
<b>Expenditures</b>					
Wages & Benefits	1,828,166	1,883,011	1,939,502	1,997,687	2,057,617
Other Administrative Expenses	300,000	309,000	318,270	327,818	337,653
Reserve	50,000	51,500	53,045	54,636	56,275
Software Maintenance	65,000	66,950	68,959	71,027	73,158
Project Expenses					
Marketing Digital Content Media Relations	1,728,065	1,779,907	1,833,304	1,888,303	1,944,952
Partnerships	40,000	41,200	42,436	43,709	45,020
Francophone Community Grant 2024 - 2025	22,700				
Experience Ontario 2024 - 2025	30,000				
Business Events	95,000	97,850	100,786	103,809	106,923
Travel Trade	95,000	97,850	100,786	103,809	106,923
Sport & Wellness	135,465	139,529	143,715	148,026	152,467
Film	56,000	57,680	59,410	61,193	63,028
Music	53,500	55,105	56,758	58,461	60,215
Visitor Services	170,000	175,100	180,353	185,764	191,336
<b>Total Expenditures</b>	<b>4,668,896</b>	<b>4,754,682</b>	<b>4,897,323</b>	<b>5,044,242</b>	<b>5,195,570</b>
<b>Surplus/(Deficit)</b>					

October 16, 2024

AA-022-24

Via e-mail

Ms. Janet Jaynes  
**City of Kingston**  
216 Ontario Street  
Kingston ON K7L 2Z3

Dear Ms. Jaynes,

**Re: Cataraqi Conservation 2025 Budget – Draft for Review**

The Cataraqi Conservation Board has approved a draft budget for 2025 to be circulated to member municipalities for review. Pending feedback, the draft budget will be brought forward for approval at the December 4, 2024, Cataraqi Conservation Board meeting. Attached you will find a summary of Cataraqi Conservation's draft Operating Budget for 2025 ([Attachment # 1](#)), as well as a draft Capital Forecast for 2025 to 2034 ([Attachment # 2](#)).

In total the levy from eleven member municipalities will provide \$3.24 million toward a proposed \$6.82 million Cataraqi Conservation 2025 Operating Budget, supplemented by revenues from government grants, fees and partnerships. The apportionment of the General Levy to each member municipality is based upon current value assessment figures provided by the Ontario Ministry of Natural Resources. Special levies support specific programs and initiatives, such as the Lemoine Point Conservation Area and Little Cataraqi Creek Dam. Cataraqi Conservation services are categorized based on provincial direction within the *Conservation Authorities Act*. General and Special Levies are split based on Category 1 – Mandatory Services, Category 2 – Municipal Services, and Category 3 – Locally Supported Services. The proposed 2025 Municipal Levies to all Cataraqi Conservation member municipalities are listed in [Attachment # 3](#).

Cataraqi Conservation provides a wide range of services that benefit member municipalities. The Conservation Authority works with municipalities and other partners to protect life and property from flooding and natural hazards, conserve lakes, forests, and other natural resources, and enhance the health and quality of life of local communities.

The overall 5.5% increase in municipal levies for the draft Operating Budget reflects a 3.5% general increase plus 1% for lease costs at the administration facility (phased in until 2027) and a position in our development review team (also phased in until 2027). Staff compensation and capital asset management are also factors impacting Cataraqi Conservation's operating budget.



The total proposed 2025 levy for the City of Kingston is \$2,039,074, which represents a 5.49% increase over 2024. See Table 1, Proposed 2025 Levy Amounts for the City of Kingston.

**Table 1.** Proposed 2025 Levy Amounts for the City of Kingston

<b>Category</b>	<b>2024</b>	<b>2025</b>	<b>\$ Change</b>	<b>% Change</b>
Category 1 and Corporate Services: General Levy	1,666,031	1,750,784	84,753	5.09%
Category 1 Specific Properties: Special Levy	201,150	217,185	16,035	7.97%
Category 1 Water Control Structures: Special Levy	10,485	10,850	365	3.48%
Category 2 Municipal Water Control Structures: Special Levy	3,585	3,710	125	3.49%
Category 3 Locally Supported Services: General Levy	51,785	56,545	4,760	9.19%
<b>TOTAL</b>	<b>\$1,933,036</b>	<b>\$2,039,074</b>	<b>\$106,038</b>	<b>5.49%</b>

Cataraqi Conservation is mindful of the financial challenges faced by its member municipalities. In this context, all aspects of Cataraqi Conservation operation reflect a thorough analysis of program requirements. A multi-year forecast has been developed to phase-in required costs to continue providing quality service delivery of programming within the watershed ([Attachment #4](#)).

Cataraqi Conservation would welcome the opportunity to present the proposed 2025 budget, forecast, and upcoming initiatives to Council. In the interim, if the municipality would like to discuss the Conservation Authority's proposed budget or any aspect of its services, we would be pleased to do so.



If you have any questions about the above, please give me a call.

Yours truly,

*(original signed by)*

David Ellingwood  
General Manager

DE/dc

Attachments:

- 1) Proposed 2025 Operating Budget - Summary (Draft for Review)
- 2) Proposed 2025 Capital Projects 10-year Forecast (Draft for Review)
- 3) Proposed 2025 Cataraqi Municipal Levies (Draft for Review)
- 4) Proposed Multi-year Forecast

cc: Mr. Don Amos, Cataraqi Conservation Municipal Representative  
Ms. Lanie Hurdle, CAO  
Ms. Desiree Kennedy, Chief Financial Officer and Treasurer  
Mr. Gary Oosterhof, Cataraqi Conservation Municipal Representative  
Ms. Lisa Osanic, Cataraqi Conservation Municipal Representative  
Mr. Wendy Stephen, Cataraqi Conservation Municipal Representative



**Cataraqui Region Conservation Authority**  
**Proposed 2025 Service Level Operating Budget - Summary**  
September 25, 2024

	2024	2024	2025		
	Budget	Actuals to August 31, 2024	Draft Budget	(Increase)/Decrease	% Change
<b>Revenues</b>					
<u>Municipal Levies</u>					
General Levy - Corporate & Category 1 Services	(2,627,814)	(2,627,814)	(2,769,250)	(141,436)	-5.4%
General Levy - Category 2 - Municipal	-	-	-	-	0.0%
General Levy - Category 3 - Locally Supported Services	(80,825)	(80,825)	(88,445)	(7,620)	-9.4%
Special Levy - Category 1 - Specific Properties	(261,060)	(261,060)	(279,005)	(17,945)	-6.9%
Special Levy - Category 1 - Water Control Structures	(78,330)	(78,330)	(81,070)	(2,740)	-3.5%
Special Levy - Category 2 - Water Control Structures	(19,135)	(19,135)	(19,805)	(670)	-3.5%
Special Levy - Category 3 - Locally Supported Services	-	-	-	-	0.0%
<b>Total Municipal Levies</b>	<b>(3,067,164)</b>	<b>(3,067,164)</b>	<b>(3,237,575)</b>	<b>(170,411)</b>	<b>-5.6%</b>
<u>Government Transfers</u>					
Provincial	(287,491)	(113,494)	(263,931)	23,560	8.2%
<b>Total Government Transfers</b>	<b>(287,491)</b>	<b>(113,494)</b>	<b>(263,931)</b>	<b>23,560</b>	<b>8.2%</b>
<u>Authority Generated</u>					
Fees	(697,430)	(564,014)	(739,000)	(41,570)	-6.0%
Other	(750,795)	(743,964)	(960,712)	(209,917)	-28.0%
Reserve Transfer	(192,685)	-	(167,765)	24,920	12.9%
Internal Recoveries	(1,349,275)	(896,364)	(1,448,170)	(98,895)	-7.3%
<b>Total Authority Generated</b>	<b>(2,990,185)</b>	<b>(2,204,342)</b>	<b>(3,315,647)</b>	<b>(325,462)</b>	<b>-10.9%</b>
<b>Total Revenues</b>	<b>(6,344,840)</b>	<b>(5,384,999)</b>	<b>(6,817,153)</b>	<b>(472,313)</b>	<b>-7.4%</b>

**Cataraqui Region Conservation Authority**  
**Proposed 2025 Service Level Operating Budget - Summary**  
September 25, 2024

	2024	2024	2025		
	Budget	Actuals to August 31, 2024	Draft Budget	Increase/(Decrease)	% Change
<b>Expenses - Corporate Services</b>					
<u>Corporate Services</u>					
100: General Manager's Office	370,650	249,697	418,050	47,400	12.8%
150: Full Authority Board	13,160	7,718	10,680	(2,480)	-18.8%
200: Corporate Services	115,750	97,439	150,875	35,125	30.3%
205: Human Resources	37,480	17,682	40,350	2,870	7.7%
210: Information Technology	346,800	223,401	360,850	14,050	4.1%
220: Finance	248,200	159,986	259,250	11,050	4.5%
230: Communication	261,850	128,350	202,400	(59,450)	-22.7%
600: Corporate Financing	405,375	221,182	507,275	101,900	25.1%
<b>Total Corporate Services</b>	<b>1,799,265</b>	<b>1,105,455</b>	<b>1,949,730</b>	<b>150,465</b>	<b>8.4%</b>
<b>Expenses - Category 1 Services</b>					
<u>Conservation Lands &amp; Operations</u>					
300: Conservation Lands	312,475	123,194	335,400	22,925	7.3%
310: Operations & Maintenance	412,350	277,527	400,045	(12,305)	-3.0%
<b>Total Conservation Lands &amp; Operations</b>	<b>724,825</b>	<b>400,721</b>	<b>735,445</b>	<b>10,620</b>	<b>1.5%</b>
<u>Conservation Areas</u>					
331: Little Cataraqui Creek Conservation Area (LCCA)	92,465	53,767	88,330	(4,135)	-4.5%
332: Mac Johnson Wildlife Area (MJWA)	78,320	61,815	76,120	(2,200)	-2.8%
333: Lemoine Point Conservation Area (LPCA)	190,150	104,802	195,675	5,525	2.9%
334: Marble Rock Conservation Area (MRCA)	4,025	2,881	5,080	1,055	26.2%
335: Parrott's Bay Conservation Area (PBCA)	54,000	37,179	55,620	1,620	3.0%
336: Owl Woods Conservation Area (OWCA)	3,240	2,177	3,450	210	6.5%
337: Gould Lake Conservation Area (GLCA)	27,495	18,891	28,582	1,087	4.0%
338: Lyn Valley Conservation Area (LVCA)	14,675	8,607	13,215	(1,460)	-9.9%
339: Marshlands Conservation Area (MCA)	21,500	12,307	31,150	9,650	44.9%
340: Cataraqui Trail	83,050	41,964	85,990	2,940	3.5%
350: Miscellaneous Properties	22,750	18,622	23,720	970	4.3%
352: Boat Ramps, Access Points & Docks	32,900	19,827	27,925	(4,975)	-15.1%
<b>Total Conservation Areas</b>	<b>624,570</b>	<b>382,838</b>	<b>634,857</b>	<b>10,287</b>	<b>1.6%</b>
<u>Facilities &amp; Fleet</u>					
360: Facilities	15,000	15,000	15,000	-	0.0%
361: LCCA Outdoor Centre	72,000	52,684	73,250	1,250	1.7%
362: LCCA Administration Facility	245,445	25,899	237,725	(7,720)	-3.1%
363: LCCA Workshop	20,100	9,047	21,020	920	4.6%
390: MJWA Outdoor Centre	5,200	1,951	4,835	(365)	-7.0%
391: MJWA Workshop	9,170	4,601	8,220	(950)	-10.4%
392: LPCA Workshop	17,000	8,341	17,510	510	3.0%
393: Lemoine Point Native Plant Nursery (LPNPN)	11,600	7,368	10,550	(1,050)	-9.1%
450: Fleet	165,800	94,525	186,950	21,150	12.8%
451: Vehicles	-	30,598	-	-	0.0%
452: Equipment	-	20,545	-	-	0.0%
<b>Total Facilities &amp; Fleet</b>	<b>561,315</b>	<b>270,558</b>	<b>575,060</b>	<b>13,745</b>	<b>2.4%</b>
<u>Education &amp; Public Programming</u>					
232: Public Programming	83,310	59,162	86,483	3,173	3.8%
235: Education	45,281	28,116	45,625	344	0.8%
<b>Total Education &amp; Public Programming</b>	<b>128,591</b>	<b>87,278</b>	<b>132,108</b>	<b>3,516</b>	<b>2.7%</b>

**Cataraqui Region Conservation Authority**  
**Proposed 2025 Service Level Operating Budget - Summary**  
September 25, 2024

	2024	2024	2025		
	Budget	Actuals to August 31, 2024	Draft Budget	Increase/ (Decrease)	% Change
<b>Expenses - Category 1 Services Con't.</b>					
<u>Watershed Management</u>					
500: Watershed Planning & Engineering	192,550	137,636	212,075	19,525	10.1%
510: Development Review	777,350	514,373	813,350	36,000	4.6%
520: Engineering	220,000	148,439	240,250	20,250	9.2%
525: Water Resource Management	58,250	28,136	56,701	(1,549)	-2.7%
550: Watershed Science	133,972	79,280	136,436	2,464	1.8%
560: Drinking Water Source Protection	230,790	141,620	207,230	(23,560)	-10.2%
<b>Total Watershed Management</b>	<b>1,612,912</b>	<b>1,049,484</b>	<b>1,666,042</b>	<b>53,130</b>	<b>3.3%</b>
<u>Water Control Structures (WCS)</u>					
531: Sydenham Lake Dam	10,260	9,102	10,620	360	3.5%
532: Wilton Road / Odessa Dam	17,175	10,153	17,775	600	3.5%
534: Little Cataraqui Creek Dam	10,485	8,152	10,850	365	3.5%
535: Temperance Lake Dam	9,750	6,636	10,090	340	3.5%
536: Marsh Bridge Dam	9,400	5,983	9,730	330	3.5%
537: Lees Pond / Fred Grant Dam	9,140	7,672	9,460	320	3.5%
538: Broome-Runciman Dam	12,120	8,234	12,545	425	3.5%
<b>Total Water Control Structures (WCS)</b>	<b>78,330</b>	<b>55,932</b>	<b>81,070</b>	<b>2,740</b>	<b>3.5%</b>
<b>Total Expenses - Corporate &amp; Category 1 Services</b>	<b>5,529,808</b>	<b>3,352,266</b>	<b>5,774,312</b>	<b>244,503</b>	<b>4.4%</b>
<b>Expenses - Category 2 Services</b>					
<u>Municipal Water Control Structures (WCS)</u>					
533: Highgate Creek Channelization	3,585	2,860	3,710	125	3.5%
539: Buells Creek Detention Basin	11,850	7,814	12,265	415	3.5%
540: Booth Falls Diversion	3,700	3,108	3,830	130	3.5%
<b>Total Municipal Water Control Structures (WCS)</b>	<b>19,135</b>	<b>13,782</b>	<b>19,805</b>	<b>670</b>	<b>3.5%</b>
<b>Total Expenses - Category 2 Services</b>	<b>19,135</b>	<b>13,782</b>	<b>19,805</b>	<b>670</b>	<b>3.5%</b>
<b>Expenses - Category 3 Services</b>					
<u>Education &amp; Public Programming</u>					
232: Public Programming - Active Recreation	194,390	138,045	201,793	7,403	3.8%
366: Sugar Shack	2,330	505	2,810	480	20.6%
235: Education - Active Recreation	135,844	84,348	136,875	1,031	0.8%
<b>Total Education &amp; Public Programming</b>	<b>332,564</b>	<b>222,898</b>	<b>341,478</b>	<b>8,914</b>	<b>2.7%</b>
<u>Watershed Management</u>					
550: Watershed Science - Local Monitoring	33,493	19,820	34,109	616	1.8%
<b>Total Watershed Management</b>	<b>33,493</b>	<b>19,820</b>	<b>34,109</b>	<b>616</b>	<b>1.8%</b>
<u>Stewardship</u>					
320: Forestry	428,230	372,837	645,450	217,220	50.7%
364: Cold Storage	1,610	2,418	2,000	390	24.2%
<b>Total Stewardship</b>	<b>429,840</b>	<b>375,255</b>	<b>647,450</b>	<b>217,610</b>	<b>50.6%</b>
<b>Total Expenses - Category 3 Services</b>	<b>795,897</b>	<b>617,973</b>	<b>1,023,037</b>	<b>227,140</b>	<b>28.5%</b>
<b>Total Expenses</b>	<b>6,344,840</b>	<b>3,984,022</b>	<b>6,817,153</b>	<b>472,313</b>	<b>7.4%</b>

# Cataraqui Region Conservation Authority

## Proposed 2025 Budget and Capital Forecast

September 25, 2024

### Proposed Multi-Year Forecast

Levy % Change	2025	2026	2027	2028
General Levy	5.5%	4.5%	3.4%	3.1%
Special Levies (properties)	3.0%	3.0%	3.0%	3.0%
Special Levies (water control structures)	3.5%	4.0%	4.5%	5.0%

Notes:

*Capital asset management plan may impact special levy requests*

*Salary grid review in 2027 may impact 2028 forecast*

City of Kingston  
Operating Budget - 2025

Agencies: Kingston Access Bus Services

	2025	2025 to 2024 % change	2026	2026 to 2025 % change	2027	2027 to 2026 %	2028	2028 to 2027 %	2029	2029 to 2028 %
Passenger Count	79429	5.7%	83400	5.0%	86736	4.0%	91073	5.0%	95627	5.0%
<b>REVENUE</b>										
<b>Passenger Revenue</b>										
Charter Revenue	\$ 1,400	0.0%	\$ 1,435	2.5%	\$ 1,471	2.5%	\$ 1,508	2.5%	\$ 1,545	2.5%
Fares	\$ 218,973	6.0%	\$ 228,100	4.2%	\$ 236,547	3.7%	\$ 236,547	0.0%	\$ 236,547	0.0%
<b>Total Passenger Revenue</b>	<b>\$ 220,373</b>	<b>6.0%</b>	<b>\$ 229,535</b>	<b>4.2%</b>	<b>\$ 238,018</b>	<b>3.7%</b>	<b>\$ 238,054</b>	<b>0.0%</b>	<b>\$ 238,092</b>	<b>0.0%</b>
	\$ -									
<b>Miscellaneous Revenue</b>										
	\$ -									
Sale Of Used Equipment	\$ 48,000	50.0%	\$ 36,000	-25.0%	\$ 38,000	5.6%	\$ 38,000	0.0%	\$ 38,000	0.0%
Interest revenue	\$ 1,428	2.0%	\$ 1,464	2.5%	\$ 1,500	2.5%	\$ 1,538	2.5%	\$ 1,576	2.5%
Donations	\$ 300	0.0%	\$ 400	33.3%	\$ 408	2.0%	\$ 416	2.0%	\$ 424	2.0%
Service Charge Revenue	\$ 2,285	2.0%	\$ 2,587	13.2%	\$ 2,639	2.0%	\$ 2,691	2.0%	\$ 2,745	2.0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 52,013</b>	<b>44.7%</b>	<b>\$ 40,451</b>	<b>-22.2%</b>	<b>\$ 42,547</b>	<b>5.2%</b>	<b>\$ 42,645</b>	<b>0.2%</b>	<b>\$ 42,746</b>	<b>0.2%</b>
	\$ -									
<b>Financing</b>										
	\$ -									
City of Kingston	\$3,827,656	7.9%	\$4,087,466	6.8%	\$4,306,792	5.4%	\$4,504,955	4.6%	\$4,667,535	3.6%
<b>Total Financing</b>	<b>\$3,827,656</b>	<b>7.9%</b>	<b>\$4,087,466</b>	<b>6.8%</b>	<b>\$4,306,792</b>	<b>5.4%</b>	<b>\$4,504,955</b>	<b>4.6%</b>	<b>\$4,667,535</b>	<b>3.6%</b>
	\$ -									
<b>TOTAL REVENUE</b>	<b>\$4,100,041</b>	<b>8.1%</b>	<b>\$4,357,451</b>	<b>6.3%</b>	<b>\$4,587,356</b>	<b>5.3%</b>	<b>\$4,785,655</b>	<b>4.3%</b>	<b>\$4,948,373</b>	<b>3.4%</b>

	2025	2025 to 2024 % change	2026	2026 to 2025 % change	2027	2027 to 2026 %	2028	2028 to 2027 %	2029	2029 to 2028 %
<b>EXPENSES</b>										
<b>Drivers' Wages and Benefits</b>										
Drivers Wages	\$1,649,578	11.8%	\$1,877,848	13.8%	\$2,000,617	6.5%	\$2,067,046	3.3%	\$2,127,530	2.9%
Driver Benefits	\$ 167,678	19.8%	\$ 153,587	-8.4%	\$ 156,703	2.0%	\$ 162,791	3.9%	\$ 164,452	1.0%
Pension	\$ 54,494	10.6%	\$ 57,302	5.2%	\$ 64,437	12.5%	\$ 66,371	3.0%	\$ 68,365	3.0%
CPP/EI	\$ 190,397	60.2%	\$ 147,803	-22.4%	\$ 156,493	5.9%	\$ 140,072	-10.5%	\$ 165,713	18.3%
WSIB	\$ 29,127	4.0%	\$ 45,760	57.1%	\$ 49,852	8.9%	\$ 51,492	3.3%	\$ 52,992	2.9%
EHT	\$ 16,413	2.0%	\$ 16,905	3.0%	\$ 17,412	3.0%	\$ 17,935	3.0%	\$ 18,473	3.0%
Uniforms	\$ 6,000	20.0%	\$ 6,120	2.0%	\$ 6,242	2.0%	\$ 6,367	2.0%	\$ 6,495	2.0%
Education and Training	\$ 5,000	51.5%	\$ 5,100	2.0%	\$ 5,202	2.0%	\$ 5,306	2.0%	\$ 5,412	2.0%
<b>Total Drivers' Wages and Benefits</b>	<b>\$2,118,687</b>	<b>15.4%</b>	<b>\$2,310,425</b>	<b>9.0%</b>	<b>\$2,456,959</b>	<b>6.3%</b>	<b>\$2,517,380</b>	<b>2.5%</b>	<b>\$2,609,431</b>	<b>3.7%</b>
	\$ -									
<b>Dispatch Wages and Benefits</b>										
Dispatch Wages	\$ 288,995	-17.10%	\$ 294,576	1.9%	\$ 319,180	8.4%	\$ 328,756	3.0%	\$ 338,618	3.0%
Dispatch Benefits	\$ 43,230	2.75%	\$ 44,527	3.0%	\$ 45,863	3.0%	\$ 47,239	3.0%	\$ 48,656	3.0%
CPP/EI	\$ 21,264	-23.86%	\$ 21,902	3.0%	\$ 22,559	3.0%	\$ 23,236	3.0%	\$ 23,933	3.0%
WSIB	\$ 5,543	-17.00%	\$ 5,710	3.0%	\$ 5,881	3.0%	\$ 6,058	3.0%	\$ 6,239	3.0%
EHT	\$ 3,187	-17.00%	\$ 3,283	3.0%	\$ 3,381	3.0%	\$ 3,483	3.0%	\$ 3,587	3.0%
RRSP Payable	\$ 12,757	-15.22%	\$ 13,878	8.8%	\$ 15,827	14.0%	\$ 16,278	2.8%	\$ 16,668	2.4%
<b>Total Dispatch Wages and Benefits</b>	<b>\$ 374,977</b>	<b>-15.6%</b>	<b>\$ 383,876</b>	<b>2.4%</b>	<b>\$ 412,692</b>	<b>7.5%</b>	<b>\$ 425,049</b>	<b>3.0%</b>	<b>\$ 437,702</b>	<b>3.0%</b>
	\$ -									
<b>Admin Wages and Benefits</b>										
Admin Wages	\$ 313,501	30.3%	\$ 327,828	4.6%	\$ 337,663	3.0%	\$ 414,579	22.8%	\$ 425,294	2.6%
Admin Benefits	\$ 32,179	49.2%	\$ 33,144	3.0%	\$ 34,139	3.0%	\$ 35,163	3.0%	\$ 36,218	3.0%
WSIB	\$ 5,994	30.0%	\$ 6,174	3.0%	\$ 6,359	3.0%	\$ 6,550	3.0%	\$ 6,746	3.0%
CPP/EI	\$ 20,539	29.9%	\$ 21,155	3.0%	\$ 21,790	3.0%	\$ 22,444	3.0%	\$ 23,117	3.0%
EHT	\$ 3,446	30.0%	\$ 3,550	3.0%	\$ 3,656	3.0%	\$ 3,766	3.0%	\$ 3,879	3.0%
Education - Admin	\$ 500	0.0%	\$ 515	3.0%	\$ 530	3.0%	\$ 546	3.0%	\$ 563	3.0%
RRSP Payable	\$ 14,761	31.4%	\$ 15,332	3.9%	\$ 16,707	9.0%	\$ 20,441	22.3%	\$ 21,286	4.1%
<b>Total Admin Wages and Benefits</b>	<b>\$ 390,920</b>	<b>31.6%</b>	<b>\$ 407,698</b>	<b>4.3%</b>	<b>\$ 420,845</b>	<b>3.2%</b>	<b>\$ 503,489</b>	<b>19.6%</b>	<b>\$ 517,102</b>	<b>2.7%</b>

	2025	2024 to 2023 % change	2026	2026 to 2025 % change	2027	2027 to 2026 %	2028	2028 to 2027 %	2029	2029 to 2028 %
<b>Transportation Expense</b>										
Fuel	\$ 424,952	-5.0%	\$ 439,825	3.5%	\$ 455,219	3.5%	\$ 471,152	3.5%	\$ 487,642	3.5%
Vehicle Maintenance & Repairs	\$ 338,575	1.0%	\$ 348,732	3.0%	\$ 359,194	3.0%	\$ 369,970	3.0%	\$ 381,069	3.0%
Insurance - Fleet	\$ 169,205	2.2%	\$ 177,665	5.0%	\$ 186,549	5.0%	\$ 195,876	5.0%	\$ 205,670	5.0%
Licences	\$ 10,095	0.0%	\$ 10,600	5.0%	\$ 11,130	5.0%	\$ 11,686	5.0%	\$ 12,271	5.0%
Travel Costs - Administration	\$ 1,500	200.0%	\$ 1,530	2.0%	\$ 1,561	2.0%	\$ 1,592	2.0%	\$ 1,624	2.0%
Taxi	\$ 20,798	0.0%	\$ 21,630	4.0%	\$ 22,495	4.0%	\$ 23,395	4.0%	\$ 24,331	4.0%
<b>Total Transportation Expense</b>	<b>\$ 965,125</b>	<b>-1.5%</b>	<b>\$ 999,982</b>	<b>3.6%</b>	<b>\$1,036,147</b>	<b>3.6%</b>	<b>\$1,073,671</b>	<b>3.6%</b>	<b>\$1,112,606</b>	<b>3.6%</b>
<b>Occupancy Costs</b>										
Communications	\$ 25,629	2.0%	\$ 26,141	2.0%	\$ 26,664	2.0%	\$ 27,197	2.0%	\$ 27,741	2.0%
Computer Maintenance	\$ 63,250	37.5%	\$ 64,515	2.0%	\$ 65,805	2.0%	\$ 67,121	2.0%	\$ 68,464	2.0%
Insurance - Building	\$ 1,112	0.0%	\$ 1,145	3.0%	\$ 1,180	3.0%	\$ 1,215	3.0%	\$ 1,252	3.0%
Telephone	\$ 17,244	-15.0%	\$ 17,589	2.0%	\$ 17,941	2.0%	\$ 18,299	2.0%	\$ 18,665	2.0%
Office Supplies	\$ 11,496	-15.0%	\$ 11,726	2.0%	\$ 11,961	2.0%	\$ 12,200	2.0%	\$ 12,444	2.0%
Rent	\$ 40,944	2.5%	\$ 41,762	2.0%	\$ 42,598	2.0%	\$ 43,450	2.0%	\$ 44,319	2.0%
Rent - Utilities	\$ 20,364	2.5%	\$ 20,771	2.0%	\$ 21,186	2.0%	\$ 21,610	2.0%	\$ 22,042	2.0%
Rent - Property Tax	\$ 3,667	2.5%	\$ 3,741	2.0%	\$ 3,816	2.0%	\$ 3,892	2.0%	\$ 3,970	2.0%
Security	\$ 7,749	2.5%	\$ 7,904	2.0%	\$ 8,062	2.0%	\$ 8,223	2.0%	\$ 8,388	2.0%
Building Maintenance	\$ 20,319	0.0%	\$ 20,725	2.0%	\$ 21,140	2.0%	\$ 21,563	2.0%	\$ 21,994	2.0%
<b>Total Occupancy Costs</b>	<b>\$ 211,773</b>	<b>7.3%</b>	<b>\$ 216,020</b>	<b>2.0%</b>	<b>\$ 220,352</b>	<b>2.0%</b>	<b>\$ 224,771</b>	<b>2.0%</b>	<b>\$ 229,278</b>	<b>2.0%</b>

	2025	2025 to 2024 % change	2026	2026 to 2025 % change	2027	2027 to 2026 %	2028	2028 to 2027 %	2029	2029 to 2028 %
<b>Miscellaneous Costs</b>										
Payroll Costs	\$ 1,106	2.0%	\$ 1,128	2.0%	\$ 1,150	2.0%	\$ 1,173	2.0%	\$ 1,197	2.0%
Debit & Credit charges	\$ 1,400	0.0%	\$ 1,428	2.0%	\$ 1,457	2.0%	\$ 1,486	2.0%	\$ 1,515	2.0%
Adjustments & Bad Debts	\$ 400	0.0%	\$ 408	2.0%	\$ 416	2.0%	\$ 424	2.0%	\$ 433	2.0%
Audit	\$ 12,145	3.0%	\$ 12,388	2.0%	\$ 12,635	2.0%	\$ 12,888	2.0%	\$ 13,146	2.0%
Assessments	\$ 900	0.0%	\$ 918	2.0%	\$ 936	2.0%	\$ 955	2.0%	\$ 974	2.0%
Legal Fees	\$ 2,500	-64.3%	\$ 2,550	2.0%	\$ 2,601	2.0%	\$ 2,653	2.0%	\$ 2,706	2.0%
Fees and Dues	\$ 1,627	2.0%	\$ 1,660	2.0%	\$ 1,693	2.0%	\$ 1,727	2.0%	\$ 1,761	2.0%
Employee Relations	\$ 5,500	-1.8%	\$ 5,610	2.0%	\$ 5,722	2.0%	\$ 5,837	2.0%	\$ 5,953	2.0%
Insurance - General Liability	\$ 10,787	42.6%	\$ 11,111	3.0%	\$ 11,444	3.0%	\$ 11,787	3.0%	\$ 12,141	3.0%
<b>Total Miscellaneous Costs</b>	<b>\$ 36,365</b>	<b>-2.6%</b>	<b>\$ 37,200</b>	<b>2.3%</b>	<b>\$ 38,055</b>	<b>2.3%</b>	<b>\$ 38,930</b>	<b>2.3%</b>	<b>\$ 39,827</b>	<b>2.3%</b>
<b>Board Costs</b>										
Meals	\$ 1,000	25.0%	\$ 1,020	2.0%	\$ 1,040	2.0%	\$ 1,061	2.0%	\$ 1,082	2.0%
Insurance - Board	\$ 1,194	-3.3%	\$ 1,230	3.0%	\$ 1,267	3.0%	\$ 1,305	3.0%	\$ 1,344	3.0%
<b>Total Board Costs</b>	<b>\$ 2,194</b>	<b>7.8%</b>	<b>\$ 2,250</b>	<b>2.5%</b>	<b>\$ 2,307</b>	<b>2.5%</b>	<b>\$ 2,366</b>	<b>2.5%</b>	<b>\$ 2,426</b>	<b>2.6%</b>
<b>TOTAL EXPENSE</b>	<b>\$4,100,041</b>	<b>8.1%</b>	<b>\$4,357,451</b>	<b>6.3%</b>	<b>\$4,587,356</b>	<b>5.3%</b>	<b>\$4,785,655</b>	<b>4.3%</b>	<b>\$4,948,373</b>	<b>3.4%</b>
<b>NET INCOME</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	

**Kingston Frontenac Public Library**

**2025 Draft Operating Budget**

Account	Account Description	2025	2024	Variance	% Variance
<b>EXPENSES</b>					
<b>Staff Costs</b>					
710100	Salaries and wages	5,198,875	4,941,633	257,242	5.21%
720210	Payroll benefits	1,752,604	1,728,947	23,658	1.37%
720280	WSIB	300	300	0	0.00%
<b>Total Staff Costs</b>		<b>6,951,779</b>	<b>6,670,880</b>	<b>280,899</b>	<b>4.21%</b>
<b>Collection Material</b>					
730300	Adult popular mat'ls	600,000	585,000	15,000	2.56%
730305	Child/youth pop mat'ls	180,000	192,650	-12,650	-6.57%
730310	Electronic resources	128,788	122,245	6,543	5.35%
730315	Serials	41,766	33,254	8,512	25.60%
<b>Total Collection Material</b>		<b>950,554</b>	<b>933,149</b>	<b>17,405</b>	<b>1.87%</b>
<b>Branch Operations - System-Wide</b>					
730205	General Supplies	50,000	50,000	0	0.00%
730210	Vehicle repairs & maintenance	5,200	5,000	200	4.00%
730215	Vehicle fuels and lubricants	9,400	9,400	0	0.00%
730400	Computer Equipment	47,355	60,000	-12,645	-21.08%
730410	Software	41,775	30,111	11,665	38.74%
730420	Furniture and fixtures	12,250	12,250	0	0.00%
730500	Advertising	18,000	18,000	0	0.00%
730515	Telephones/Cell Phones	33,555	33,463	92	0.27%
730515	Internet Connectivity	40,931	39,017	1,914	4.90%
730710	Fees, subscription, membership	15,591	15,150	441	2.91%
730720	Mileage	11,300	11,300	0	0.00%
730730	Education and training	40,600	40,600	0	0.00%
730805	Miscellaneous Expenses	8,000	8,000	0	0.00%
730855	Delivery, postage & shipping	5,000	5,000	0	0.00%
740005	Professional services	26,500	26,500	0	0.00%
740020	Contracted services - system wide	377,639	378,316	-678	-0.18%
740030	Programs	25,755	24,600	1,155	4.70%
750005	Equipment rentals	10,225	9,543	682	7.15%
750110	Interest & Service Charges	2,500	2,500	0	0.00%
780300	Allocated Insurance	38,985	33,500	5,485	16.37%
<b>Total Branch Operations - System-wide</b>		<b>820,560</b>	<b>812,250</b>	<b>8,310</b>	<b>1.02%</b>
<b>Facilities</b>					
710325	Protective clothing	2,026	2,026	0	0.00%
730205	Cleaning supplies	27,351	27,351	0	0.00%
730400	Tools & Equipment	10,200	10,200	0	0.00%
730800	Repairs & maintenance	10,927	10,660	267	2.50%
730820	Water and Sewer	0	20,527	-20,527	-100.00%
730825	Natural Gas	0	88,851	-88,851	-100.00%
730830	Electricity	0	154,324	-154,324	-100.00%
740020	Contracted Services	62,535	219,924	-157,388	-71.56%
780280	Allocated Shared Services	316,451	0	316,451	0.00%
<b>Total Facilities</b>		<b>429,490</b>	<b>533,862</b>	<b>-104,372</b>	<b>-19.55%</b>
<b>Total Expenditures</b>		<b>9,152,383</b>	<b>8,950,141</b>	<b>202,242</b>	<b>2.26%</b>

<b>Projections</b>															
		2026	2025	Variance	% Variance	2027	2026	Variance	% Variance	2028	2027	Variance	% Variance		
<b>Total Staff Costs</b>		<b>7,204,351</b>	<b>6,951,779</b>	<b>252,571</b>	<b>3.63%</b>	<b>7,494,340</b>	<b>7,204,351</b>	<b>289,989</b>	<b>4.03%</b>	<b>7,798,207</b>	<b>7,494,340</b>	<b>303,867</b>	<b>4.05%</b>		
<b>Total Collection Material</b>		<b>979,071</b>	<b>950,554</b>	<b>28,517</b>	<b>3.00%</b>	<b>1,008,443</b>	<b>979,071</b>	<b>29,372</b>	<b>3.00%</b>	<b>1,038,696</b>	<b>1,008,443</b>	<b>30,253</b>	<b>3.00%</b>		
<b>Total Branch Operations - System-wide</b>		<b>851,782</b>	<b>820,560</b>	<b>31,222</b>	<b>3.80%</b>	<b>882,209</b>	<b>851,782</b>	<b>30,428</b>	<b>3.57%</b>	<b>913,823</b>	<b>882,209</b>	<b>31,613</b>	<b>3.58%</b>		
<b>Total Facilities</b>		<b>602,706</b>	<b>429,490</b>	<b>173,216</b>	<b>40.33%</b>	<b>619,904</b>	<b>602,706</b>	<b>17,198</b>	<b>2.85%</b>	<b>637,605</b>	<b>619,904</b>	<b>17,701</b>	<b>2.86%</b>		
<b>Total Expenditures</b>		<b>9,637,909</b>	<b>9,152,383</b>	<b>485,526</b>	<b>5.30%</b>	<b>10,004,896</b>	<b>9,637,909</b>	<b>366,987</b>	<b>3.81%</b>	<b>10,388,330</b>	<b>10,004,896</b>	<b>383,434</b>	<b>3.83%</b>		



Account	Account Description	2025	2024	Variance	% Variance	2026	2025	Variance	% Variance	2027	2026	Variance	% Variance	2028	2027	Variance	% Variance
<b>REVENUES</b>																	
<b>Provincial Funding</b>																	
610000	Provincial Subsidy	-297,138	-297,138	0	0.00%	-297,138	-297,138	0	0.00%	-297,138	-297,138	0	0.00%	-297,138	-297,138	0	0.00%
<b>Total Provincial Funding</b>		<b>-297,138</b>	<b>-297,138</b>	<b>0</b>	<b>0.00%</b>	<b>-297,138</b>	<b>-297,138</b>	<b>0</b>	<b>0.00%</b>	<b>-297,138</b>	<b>-297,138</b>	<b>0</b>	<b>0.00%</b>	<b>-297,138</b>	<b>-297,138</b>	<b>0</b>	<b>0.00%</b>
<b>Self-Generated Funding</b>																	
610090	Project Grants	-30,000	-30,000	0	0.00%	-30,000	-30,000	0	0.00%	-30,000	-30,000	0	0.00%	-30,000	-30,000	0	0.00%
630560	Printer/Photocopier Revenue	-21,805	-23,400	1,595	-6.82%	-24,800	-21,805	-2,995	13.74%	-24,850	-24,800	-50	0.20%	-24,850	-24,850	0	0.00%
630585	Fines/Damages	-10,400	-10,400	0	0.00%	-10,400	-10,400	0	0.00%	-10,400	-10,400	0	0.00%	-10,400	-10,400	0	0.00%
630775	Non-Resident Fees	-10,500	-9,000	-1,500	16.67%	-10,500	-10,500	0	0.00%	-10,500	-10,500	0	0.00%	-10,500	-10,500	0	0.00%
630950	Facility Rentals	-35,500	-35,000	-500	1.43%	-40,000	-35,500	-4,500	12.68%	-45,500	-40,000	-5,500	13.75%	-45,500	-45,500	0	0.00%
640450	Donations	-11,000	-11,000	0	0.00%	-11,000	-11,000	0	0.00%	-11,000	-11,000	0	0.00%	-11,000	-11,000	0	0.00%
660270	Expenditure Recovery	-40,000	-40,000	0	0.00%	-40,000	-40,000	0	0.00%	-40,000	-40,000	0	0.00%	-40,000	-40,000	0	0.00%
670730	Miscellaneous Revenue exempt	-10,000	-10,000	0	0.00%	-10,000	-10,000	0	0.00%	-10,000	-10,000	0	0.00%	-10,000	-10,000	0	0.00%
<b>Total Self-Generated Funding</b>		<b>-169,205</b>	<b>-168,800</b>	<b>-405</b>	<b>0.24%</b>	<b>-176,700</b>	<b>-169,205</b>	<b>-7,495</b>	<b>4.43%</b>	<b>-182,250</b>	<b>-176,700</b>	<b>-5,550</b>	<b>3.14%</b>	<b>-182,250</b>	<b>-182,250</b>	<b>0</b>	<b>0.00%</b>
<b>Municipal Funding</b>																	
610300	County of Frontenac	-1,015,925	-977,501	-38,424	3.93%	-1,052,979	-1,015,925	-37,054	3.65%	-1,094,642	-1,052,979	-41,663	3.96%	-1,138,948	-1,094,642	-44,306	4.05%
610526	City of Kingston	-7,670,115	-7,506,702	-163,413	2.18%	-8,111,092	-7,670,115	-440,977	5.75%	-8,430,866	-8,111,092	-319,774	3.94%	-8,769,994	-8,430,866	-339,128	4.02%
<b>Total Municipal Funding</b>		<b>-8,686,040</b>	<b>-8,484,203</b>	<b>-201,837</b>	<b>2.38%</b>	<b>-9,164,071</b>	<b>-8,686,040</b>	<b>-478,031</b>	<b>5.50%</b>	<b>-9,525,508</b>	<b>-9,164,071</b>	<b>-361,437</b>	<b>3.94%</b>	<b>-9,908,942</b>	<b>-9,525,508</b>	<b>-383,434</b>	<b>4.03%</b>
<b>Total Revenue</b>		<b>-9,152,383</b>	<b>-8,950,141</b>	<b>-202,242</b>	<b>2.26%</b>	<b>-9,637,909</b>	<b>-9,152,383</b>	<b>-485,526</b>	<b>5.30%</b>	<b>-10,004,896</b>	<b>-9,637,909</b>	<b>-366,987</b>	<b>3.81%</b>	<b>-10,388,330</b>	<b>-10,004,896</b>	<b>-383,434</b>	<b>3.83%</b>
<b>Net Income (deficit)</b>		<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>		

**Kingston Frontenac Public Library  
Draft Capital Budget - 2025  
15 Year Capital Plan**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2025 - 2039
<b>LIBRARY</b>																
Branch Revitalization (Shared)	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,400,000
Branch Revitalization & Renewal (Unshared)	-	-	750,000	300,000	-	-	-	500,000	-	-	-	-	-	-	-	1,550,000
Facility Repairs	-	30,000	45,000	90,000	35,000	50,000	45,000	50,000	-	80,000	70,000	50,000	50,000	50,000	50,000	695,000
Materials for Sight Impaired	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shared IS&T	50,000	90,000	85,000	100,000	100,000	100,000	100,000	350,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,675,000
Shared Other	65,000	-	50,000	75,000	-	-	75,000	-	65,000	-	-	-	-	-	-	330,000
Turner Renovations	2,123,000															2,123,000
<b>Total Library</b>	<b>2,238,000</b>	<b>220,000</b>	<b>1,030,000</b>	<b>665,000</b>	<b>235,000</b>	<b>250,000</b>	<b>320,000</b>	<b>1,000,000</b>	<b>265,000</b>	<b>280,000</b>	<b>270,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>7,773,000</b>
<b>FINANCING</b>																
Library Capital Reserve Fund	2,223,050	195,300	999,450	629,250	209,000	224,000	284,250	941,500	230,550	254,000	244,000	224,000	224,000	224,000	224,000	7,330,350
<b>Total Reserve Funds</b>	<b>2,223,050</b>	<b>195,300</b>	<b>999,450</b>	<b>629,250</b>	<b>209,000</b>	<b>224,000</b>	<b>284,250</b>	<b>941,500</b>	<b>230,550</b>	<b>254,000</b>	<b>244,000</b>	<b>224,000</b>	<b>224,000</b>	<b>224,000</b>	<b>224,000</b>	<b>7,330,350</b>
Total Grants																-
Total Other (Steele)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recovery from County	14,950	24,700	30,550	35,750	26,000	26,000	35,750	58,500	34,450	26,000	26,000	26,000	26,000	26,000	26,000	442,650
<b>TOTAL FINANCING</b>	<b>2,238,000</b>	<b>220,000</b>	<b>1,030,000</b>	<b>665,000</b>	<b>235,000</b>	<b>250,000</b>	<b>320,000</b>	<b>1,000,000</b>	<b>265,000</b>	<b>280,000</b>	<b>270,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>7,773,000</b>



## Kingston Police

### Public Agenda Recommendation Report

To: Kingston Police Service Board

From: Scott Fraser, Chief of Police  
Scarlet Eyles, Director of Finance

Subject: Proposed 2025 Operating and Capital Budgets

Date: November 25, 2024

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#### Recommendation(s):

**That** the Kingston Police Service Board receive and approve the proposed 2025 Operating Budget for the Kingston Police and the Kingston Police Service Board, resulting in a Total Net Expenditure Budget of **\$54,053,627**.

This reflects a **9.90%** increase to restate the base budget to 2025 dollars, which is directly attributed to the newly settled collective agreements. These agreements include adjustments to wages, benefits, and other compensation provisions as negotiated, represent a significant portion of the overall budget request. This funding ensures the service can meet its contractual obligations.

In addition, the request includes **3.84%** to offset long-term absences, support implementation of the Kingston Police Service Board's Strategic Plan, including enhanced police presence in the downtown core, and to meet legislative requirements of the Community Safety & Policing Act (CSPA), which came into effect April 1, 2024.

**That** the Kingston Police Service Board receive and approve the proposed 2025 Capital Budget for the Kingston Police, at a total request of \$2,785,000.

#### **Proposed 2025 Operating and Capital Budgets**

The 2025 proposed operating and capital budgets are being presented to the Kingston Police Service Board for approval, as part of the budget process. Operating budgets reflect fiscal year estimates for revenues and expenditures associated with the operations of Kingston Police service. Section 50 of the *Community Safety and Policing Act (CSPA)* requires that a municipality that maintains a municipal board shall provide

the board with sufficient funding to comply with the *CSPA* and its regulations, and to pay the expenses of the board's operation. The *CSPA* also requires that a municipal Police Service Board submit operating and capital estimates to the municipal council that will show amounts required to maintain the police services.

The 2025 operating budget request, as summarized in Appendix A, reflects a total budget of \$54.1M, as compared to a budget of \$47.5M in 2024, representing a total increase of \$6.5M or 13.74%. The operating budget provides approval for spending for the 2025 fiscal year. The 2025 capital budget proposal reflects a total budget of \$2.8M.

Forecasts for 2026, 2027, and 2028 operating budgets incorporate costs of operating plans, negotiated settlement increases, estimates for inflation, service enhancements, and projected growth pressures. The budget has been developed while balancing several competing pressures including community expectations, delivery of effective and quality service, risk, affordability, and alignment with the Kingston Police Service Board's Strategic Plan. The operating budget forecasts reflect projected increases of 8.40%, 4.13%, and 3.45%, respectively.

The capital budget reflects project estimates for 15-year capital expenditures and the capital budget provides approval for the 2025 fiscal year, the budget remains the approval for spending until completion of the project, sometimes spanning over several years.

The 2025 budget increase incorporates several factors including salary and benefit increases as per negotiated agreements. The contracts, which expired at the end of 2022, were finalized recently and include retroactive compensation adjustments for the 2023 and 2024 periods, as stipulated by the agreements, which are higher than anticipated. Key factors driving the increase include base wage rate increases, higher specialty and premium pay, and enhanced payroll benefits. These increases ensure compliance with the newly negotiated agreements and are consistent with trends observed across other police services and specifically, comparable services. Non-discretionary items, such as salaries and benefits, are derived from the collective agreements and represent approximately 86.2 per cent of the total expenditure budget for Kingston Police.

In addition to the impact of the collective agreements, the budget also incorporates elements of the new *CSPA*, which came into effect April 1, 2024. The implementation of the *CSPA* has introduced several budgetary impacts for police services and boards including training requirements, equipment upgrades, uniform modifications, legal and compliance costs, and administrative expenses related to enhanced oversight and reporting obligations. These legislative requirements are non-discretionary, and the service has little or no ability to influence.

The proposed budget reflects the necessary balance between fiscal responsibility and ensuring the service has the necessary resources to meet the expectations of the community.

The 2025 proposed operating budget includes a funding increase of \$4.72M or 9.90%, that represents the restatement of the 2024 operating budget to 2025 dollars. The restatement includes adjusting for inflation, the annualizing of new positions added in 2024, capital reserve fund contribution, increases for negotiated settlements of collective agreements, standard salary contract increases including step and seniority progressions, and the employer portion of benefit increases. This increase reflects what is needed to maintain core services and ensures the continuation of the services approved within the 2024 budget.

The 2025 proposed new budget increase of \$1.82M, or 3.84%, represents strategic plan initiatives relating to downtown police presence, legislative requirements, and critical long-term absence backfill requirements. Offsetting the increases are additional revenues including an increase of background check revenues, and additional funds to offset the costs of policing the downtown core, including a contribution from the City of \$209K.

The cumulative impact of the 2025 proposed operating budget is \$54.1M or 13.74% (9.90% base budget restated to 2025 dollars + 3.84% strategic plan initiatives, legislative requirements, and critical long-term absence backfill requirements).

The following is a summary of cost pressures contributing to the 2025 base operating budget increase over the approved 2024 budget:

- Negotiated Wage Adjustments – increases to base salary rates as negotiated in the collective agreements, including salary increases to account for inflation, cost-of-living, and Retroactive Pay Adjustments.
- Special and Other Pay Adjustments – Speciality Pay – additional compensation for officers in specialized roles, Frontline Premium - Patrol and Communications, and increased payroll allowances.
- Standard Salary Contract Increases – Step and Seniority Progression: salary increases based on years of service and rank progressions, and promotions.
- Overtime Pay Adjustments: Increases to overtime rates due to higher negotiated base wage rates, speciality, and premium pay.
- Regular Payroll Benefit Increases:
  - Employment Insurance (EI) and Canada Pension Plan (CPP) Contributions – higher employer contributions resulting from increased employee salaries and statutory rate changes including maximum pensionable/insurable earning increases,
  - Life and Disability Insurance – adjustments to premiums for life, accidental death, and long-term disability insurance as salaries rise.

- Negotiated Benefit Enhancements:
  - Paid Leave: Increases in vacation days, sick leave, parental leave entitlements, and increased pay in-lieu for casual, contract, and part-civilian members.
  - Expanded Health Benefits: enhanced coverage for paramedical, dental, vision, hearing care, mental health services, health care spending account.
- Employer's contribution to Ontario Municipal Employees Retirement System (OMERS) pension. Contribution rates remain unchanged; however, contributions are based on a percentage of contributor earnings which have increased as well as the CPP earnings limit.
- Previously paid 50% of the Long-Term Disability Premium costs, will now cover 100%.
- WSIB costs continue to increase, primarily due to related legislation and PTSD coverage, which has expanded benefits for first responders and members suffering from mental stress injuries.
- Annualized positions added in 2024 – Senior Crime Analyst and transitioning the Board Administrator position from part-time to full-time. The Board Administrator is now full-time in response to the increased workload under the new *CSPA*. In addition, the Board increased its membership from 5-7 members in response to the legislated increase in oversight and workload involved.
- Information technology pressures including increased costs for software maintenance, license fees, cybersecurity, and digital evidence management. The costs associated with specialized systems and license fees required to manage digital evidence including forensic technology, continue to increase substantially.
- Implementation of the provincially mandated Next Generation 911 (NG-911) system.

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	<b>\$</b>	<b>%</b>
2024 Approved Budget – Kingston Police	<b>47.52M</b>	<b>Increase</b>
Restated to 2025 Dollars:		
BIA/city contribution to downtown officer	100K	0.21%
Collective Agreement Increases and Standard Salary Contract Increases	2.41M	5.08%
Negotiated Statutory Deductions and Employer Paid Benefits	1.33M	2.80%
Contracted Benefits Negotiated-Health Care Spending Account	45K	0.09%
Payroll Allowance Collective Agreement Settlement Increases	18.4K	0.04%
WSIB long-term absences	357K	0.75%
Annualizing of 2024 Positions Added – Board Administrator to full-time, Senior Crime Analyst	185K	0.39%
Building Maintenance Services-City Contractual Increase	32K	0.07%
Capital Reserve Fund Contribution	8.5K	0.02%
Increased CSPT Provincial Funding	(180K)	-0.38%
Insurance Premiums	99K	0.21%
Fuel – Gas and Diesel	43K	0.09%
Other Inflationary and Technology pressures	257K	0.54%
<b>Total Net Budget Impacts</b>	<b>52.24M</b>	<b>9.90%</b>
Net New 2025 Budget Requests	1.82M	3.84%
<b>2025 Proposed Operating Budget</b>	<b>54.06M</b>	<b>13.74%</b>

### 2025 Net New Budget Requests

Further, Kingston Police has proposed \$1.82M or 3.84% to offset long-term absences, support implementation of the Kingston Police Service Board’s Strategic Plan, including enhanced police presence in the downtown core, and meeting legislative requirements.

<b>New Budget Request</b>	<b>\$</b>	<b>% Increase</b>
Additional background check revenues	(\$50K)	-0.11%
Addition of two new Kingston Police Service Board members – Honourariums, education & training, travel, equipment	17.5K	0.04%
CSPA Mandated Training Requirements	60K	0.13%
Full-time backfill – 6 patrol officers	914K	1.92%
Full-time backfill – 1 e-crimes officer	160K	0.34%
Full-time backfill – 3 criminal investigative division officers	480K	1.01%
Full-time backfill – 3 community response officers	452K	0.95%
City contribution towards downtown/city hall support	(209K)	-0.44%
Net New 2025 Budget Requests	\$1.82M	3.84%

## **Current Staffing Levels**

In recent years, police services have faced increasing challenges in maintaining front-line operational capacity due to a growing number of officers on long-term absences, other leaves, and those requiring workplace accommodations. These absences are largely attributed to WSIB claims related to PTSD and other occupational stress injuries, as well as medical or operational restrictions that leave officers non-deployable for front-line duties. The increasing trend in these absences has placed significant strain on existing resources, impacting service delivery, and staff wellness.

The following table summarizes the budgeted sworn staffing complement, the numbers of members off-duty or accommodated, and the primary reason for their absence over the past few years:

<b>Year</b>	<b>Budgeted Officers</b>	<b>Officers on Long-Term Absence</b>	<b>Accommodated Officers</b>	<b>Other Leaves</b>	<b>Total non-deployable</b>
<b>2020</b>	211	10	8	3	21
<b>2021</b>	211	9	11	2	22
<b>2022</b>	211	13	9	2	24
<b>2023</b>	219	10	12	1	23
<b>2024</b>	219	14	14	3	31

This data demonstrates a clear upward trend in absences and accommodations, which correlates with the evolving challenges of policing, including heightened exposure to traumatic events and increased awareness and reporting of mental health issues. Without additional staffing, the service risks further depletion of resources, increased overtime costs, and burnout among remaining staff. To address these challenges, it is recommended that funding be allocated to increase the budgeted/deployable staffing complement. This will enable the service to:

1. Backfill positions for officers on long-term absences.
2. Provide additional capacity to accommodate members who are non-deployable in a way that aligns with organizational needs.
3. Reduce strain on remaining members and ensure consistent, high-quality service delivery to the community.

Investing in additional staff will not only help mitigate the operational impact of absences but also demonstrate a proactive approach to supporting the well-being of officers and maintaining public safety standards, as well as providing adequate and effective policing as mandated by the *CSPA*.

The 2025 budget includes a request for funding to stabilize staffing and address critical staffing gaps in frontline patrol, e-crimes, criminal investigative services, and community



response units. The service is looking to hire 13 new sworn members in 2025 and 12 in 2026, to replace officers on long-term absences. The new staffing resources include six front-line officers, three investigations’ officers, one e-crimes officer, and 3 officers to manage rising social challenges, including homelessness, encampments, and mental health and addictions issues, that are straining emergency response providers. The department’s patrol staffing levels are significantly lower than those seen in 2011, and essentially the same as they were in 2016. There are 18 constables per shift, though the department often operates with reduced staffing levels of eight to ten constables on a shift. Additionally, the number of officers has not kept pace with the growing population in Kingston and the surrounding region.

**Statistics**

Increasing pressures on service delivery and increased workload demand continue to impact Kingston Police. There are several statistics that are used to measure the relative impact to providing policing services.

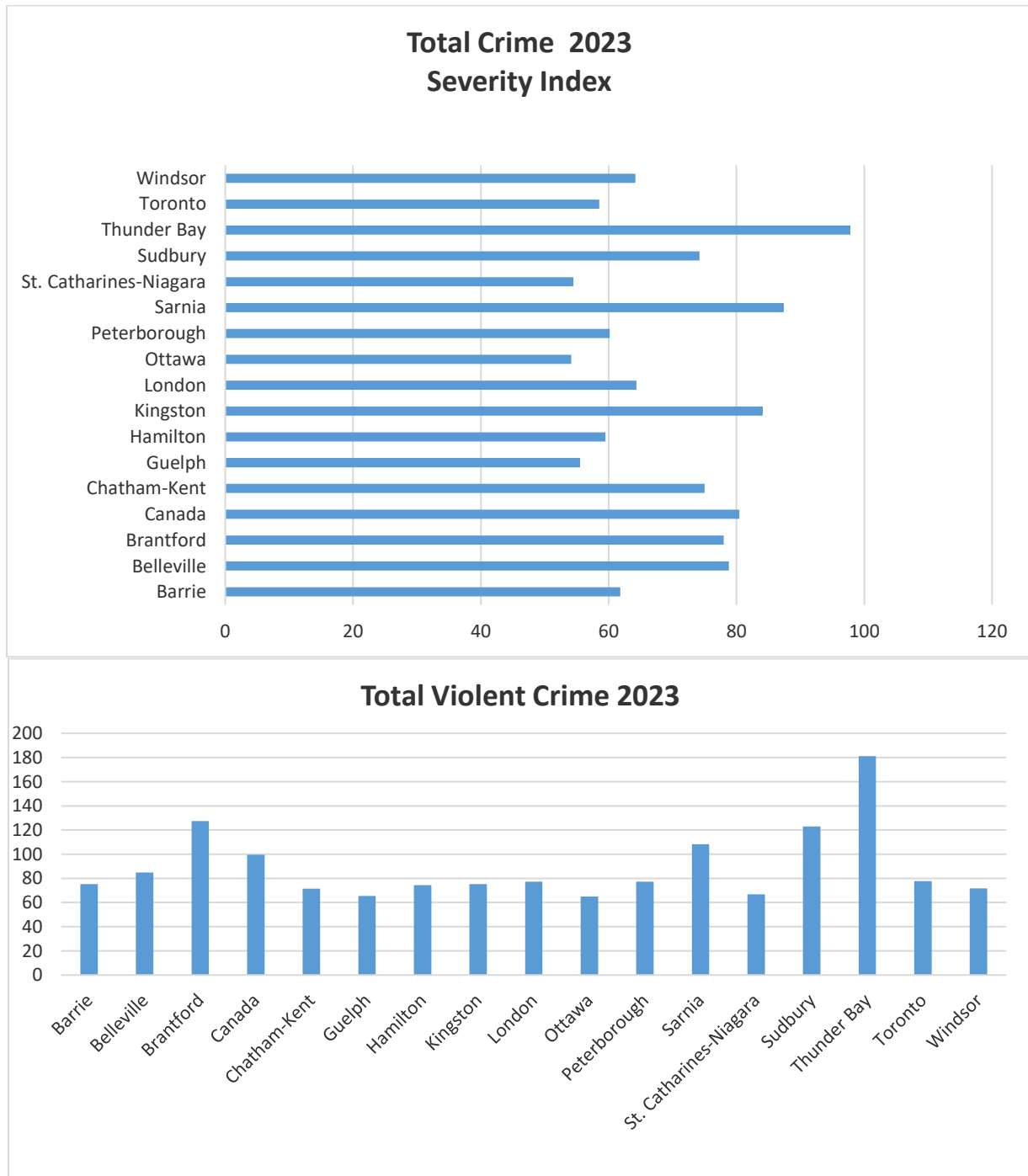
**9-1-1 Calls for Service**

In past years there has been a consistent increase in call volume. In 2023, calls for service totaled 66,481 and in 2022 calls were 57,447. However, based on call volumes from January to October 2024, it is projected that the total calls for service will decrease slightly by the end of 2024, assuming similar trends continue for the remainder of the year.

2022	57,447
2023	66,481
Increase (2023 over 2022)	<u>15.73%</u>
2024 (January 1 to October 31)	54,927
Projected decrease (2024 over 2023)	<u>-0.86%</u>

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The Crime Severity Index is a measure of police-reported crime that reflects the relative seriousness of individual offences and tracks changes in crime severity. The Crime Severity Index tells us if police reported crime was relatively more or less serious than in previous years. The Violent Crime Severity Index for Kingston (as reported by Statistics Canada) had been increasing since 2019 to an all-time high of 82 in 2022 but has decreased in 2023 to 66.08. The same trend can be seen for the total Crime Severity Index. This index highlights that crime in Kingston is still serious but has improved slightly.



Using data collected by Statistics Canada, we can determine the number of police officers per 100,000 population. This data allows us to compare Kingston with other police services, and 2023 reporting shows that Kingston has 157.6 police officers per 100,000 population (based on a sworn complement of 219 officers). When looking at comparators, Kingston is roughly in the middle of the group, and well below the provincial and national average. Note, Statistics Canada moved from collecting police related data via the Police Administration Survey from an annual to a bi-annual basis. Data was last collected in 2023 and will be collected again in 2025.

<b>Police Service</b>	<b>Population</b>	<b>Police Officers</b>	<b>Per 100,000</b>
Belleville	55,071	96	174
Durham	735,090	973	132
Greater Sudbury	166,004	283	170
Halton	650,014	804	124
Kingston	142,119	224	158
London	439,385	688	157
Niagara	525,352	826	157
Ottawa	1,083,550	1,516	140
Peel	1,534,573	2,357	154
Peterborough	83,651	142	170
Sarnia	72,047	124	172
Toronto	3,110,984	5,127	165
Waterloo	673,910	812	120
Windsor	234,219	446	190
York	1,258,161	1,736	138

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## 2025 Operating Budget – Analysis

The 2025 recommended operating budget is summarized by division and revenue/expenditure type in Table 1 below:

**Table 1 - Proposed 2025 Operating Budget - Statement of Revenue and Expenses**

<b>By Division</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>Variance %</b>
Police Services Board	600,064	687,782	87,718	14.62%
Finance	(2,420,648)	(2,319,316)	101,332	-4.19%
Office of the Chief of Police	3,987,802	4,173,185	185,383	4.65%
Administration-Police Support Division	10,788,949	11,840,126	1,051,176	9.74%
Human Resources	1,171,114	1,207,510	36,396	3.11%
Operational Support Division	3,019,631	3,442,740	423,109	14.01%
Patrol Division	18,983,064	22,211,797	3,228,733	17.01%
Criminal Investigation	5,752,423	6,747,133	994,710	17.29%
Special Services	3,065,382	3,511,531	446,149	14.55%
Information Technology	2,574,415	2,551,140	(23,275)	-0.90%
<b>Net Budget</b>	<b>47,522,196</b>	<b>54,053,627</b>	<b>6,531,431</b>	<b>13.74%</b>
<b>Revenues</b>				
Fees, Charges & Other Revenue	(2,893,982)	(3,027,621)	(133,639)	4.62%
Provincial Subsidies	(2,044,208)	(2,224,633)	(180,425)	8.83%
Transfer from Reserves and Reserve Funds	(400,000)	(400,000)	-	0.00%
<b>Total Revenue</b>	<b>(5,338,189)</b>	<b>(5,652,254)</b>	<b>(314,064)</b>	<b>5.88%</b>
<b>Expenditures</b>				
Salaries, Wages & Benefits	45,167,112	51,494,312	6,327,200	14.01%
Materials, Supplies & Fees	2,821,284	3,094,714	273,430	9.69%
Contracted Services	4,589,658	4,826,054	236,396	5.15%
Transfers to Reserves & Reserve Funds	282,331	290,801	8,470	3.00%
<b>Total Expenditures</b>	<b>52,860,386</b>	<b>59,705,881</b>	<b>6,845,495</b>	<b>12.95%</b>
<b>Net Budget</b>	<b>47,522,196</b>	<b>54,053,627</b>	<b>6,531,431</b>	<b>13.74%</b>

### Revenues

2025 budgeted revenues of \$5.7M are increasing by a total of \$314K, reflecting an 5.88% increase over the 2024 budget of \$5.3M. The following are contributors to the increase:

- Revenue generated from police background/record checks is anticipated to increase by \$50K. This is reflective of a pilot project with a third-party criminal record check provider to process additional background checks.
- Provincial funding is projected to increase by \$180K, which is 8.83% higher compared to the prior year. This is primarily due to the Court Security and Prisoner Transportation (CSPT) funding, which has increased by \$182K.
- Expenditure recoveries are anticipated to increase by \$90K or 5.10%.
  - Removed \$60K contribution from the City of Kingston for administrative monetary penalty revenues, reflecting actual revenues realized.

- The 2025 community response budget includes a \$200K contribution from the city towards downtown support in and around city hall. The City Hall Liaison Officer Pilot project includes the assigning of a dedicated sworn police officer to City Hall. Through this initiative, the project will seek to highlight the benefits of a consistent and visible police presence within City Hall and property including Market Square. Furthermore, by assigning a dedicated police officer to this location, the project aims to demonstrate improved police response times, reduction in overall crime rates and public nuisance incidents in and around City Hall, and to foster a heightened sense of safety and security among City Hall employees and visitors. This initiative replaces the previous contribution from the Downtown Kingston BIA towards a downtown officer.

## **Expenditures**

Total expenditures proposed in the 2025 draft budget of \$59.7M are increasing by \$6.8M or 12.95% over the 2024 approved budget. Highlights within expenditure categories are provided below:

### **Salaries, Wages and Benefits**

Wages and benefit costs, estimated at \$51.5M, have increased 14.01% (\$6.3M) over the 2024 budget. Base salary rates and other speciality compensation have been incorporated into 2025 budget estimates in accordance with negotiated collective agreements as well as any expected increases to the employer portion of benefits. This category reflects human resource costs for sworn officers and civilian employees, which are approximately 86.2% of the total gross expenditures or 95.3% of the net budget. Other changes to this category are noted below:

- Collective agreement increases and standard salary contract increases are \$2.4M. Special and Other Pay Adjustments – Speciality Pay (compensation for officers in specialized roles, Frontline Premiums), Standard Salary Contract Increases (Step and Seniority Progression: salary increases based on years of service and rank progressions, and promotions).
- Part-time is increasing and reflects adjustments to hourly wage rates to align with new agreements, additional costs associated with implementing the newly recognized statutory holiday, and increased utilization of part time staff to backfill for full-time employees on leave, including negotiated vacation entitlement increases, or other scheduled time off.
- Benefits are increasing by \$1.8M or 19.6% over the 2024 approved budget, reflective of increases to statutory deductions and employer paid benefits such as Canada Pension Plan (CPP), Employment Insurance (EI), OMERS pension, Health and Dental premiums, Long-Term Disability (LTD) insurance, and other negotiated benefit enhancements. Previously, the LTD premium costs were split 50/50 between the Kingston Police and employees. Starting in 2025, 100% of the LTD premium costs are employer paid.

- An additional \$185K has been added to the 2025 budget to reflect the annualizing of new positions approved in 2024. The addition of a Senior Crime Analyst position and transitioning the Board Administrator from part-time to full-time. The Board Administrator is now full-time in response to the increased workload under the new *CSPA*.
- Overtime is increasing by \$119K or 7.57% in 2025, due to the increase in negotiated base wage rates, speciality, and premium pays.
- The cost in salary and benefits for the 14 sworn and 5 civilian members away on long-term absences currently impacts the budget by approximately \$2.8M, compared to \$2.4M in 2024.

### **Materials, Supplies, and Fees**

These expenses are estimated at \$3.1M, an increase of \$273K or 9.69% over the 2024 budget, and include costs such as uniforms and protective clothing, gasoline and diesel fuel, insurance, fleet parts and tires, ammunition, telecommunications, education and training. While inflationary increases are impacting several expenditures in this category, efforts have been made to manage the level of discretionary expenditures to offset inflationary pressures where possible.

- Gasoline and diesel fuels are projected at \$539K in 2024, representing an increase of \$43K or 8.61% compared to the previous year. This projection is based on an estimated average fuel price of \$1.60 per litre, which includes the continuation of the provincial fuel tax reduction. The budget assumes no increases to the volume of litres required.
- Software includes \$34K for HealthIM annual license fees, which are offset with corresponding grant funds. This software assists first responders, particularly police officers during emergency mental health crisis calls.
- The advertising and marketing budget is decreasing by \$17K for 2025, reflecting actual requirements needed for the upcoming year. Previously budgeted initiatives, including the implementation of a new recruitment platform have been successfully completed, reducing the need for additional funding.
- Insurance is \$99K higher primarily due to higher-than-anticipated premiums. Kingston Police are covered under the City of Kingston's combined insurance plan. The increase reflects not only rising insurance costs but also additional items requiring coverage due to advancements in technology. For example, new equipment such as drones have been added to the inventory, necessitating expanded insurance protection.
- \$15K reduced from the Kingston Police Service Board budget for recruitment, as all positions are currently filled, and no significant recruitment efforts are anticipated over the next year.
- Education and Training is increasing by \$60K to comply with the mandated requirements of Ontario Regulation 87/24 under the province's Community Safety and Policing Act. This regulation specifies mandatory training for police officers, including use of force and de-escalation techniques and role-specific training.

## **Contracted Services**

This category incorporates asset maintenance and support contracts and other service contracts including fire alarm testing, cleaning services, winter control, City building maintenance charges, elevator maintenance, professional services, consultants, and investigative services. These costs, estimated at \$4.8M in total, are increasing by \$236K or 5.15% from 2024 levels. Specific changes to this category are noted below:

- The projected increase in contracted services is attributed to auto-transcription services and ongoing costs associated with maintaining and servicing taser devices. These services are critical for maintaining effective operations and ensuring compliance with evolving technology and equipment standards; offset by a reduction of \$110K for Microsoft 365 licenses.
- Building maintenance services are contracted out to the City of Kingston. The budget for these services is increasing by \$32K, reflecting the annual 3% contractual increase and an additional amount to include maintenance of the generator.
- The 2025 budget includes \$45K of additional funding for contracted benefits, reflecting the terms of the negotiated collective agreements. This increase accounts for the enhanced benefits provided to staff, related to the Health Care Spending Account.
- The increase in repairs and maintenance is attributed to inflation and the increased technological complexity of vehicles and equipment requiring specialized technicians.

## **Contribution to Reserves**

- Contribution to reserves is increasing by \$8.5K and reflects the 3% annual incremental increase to the police capital reserve fund, which is used to fund Police capital budget requests.

## **Operating Forecasts for Future Years – 2026-2028**

The following table outlines the forecasted 2026 - 2028 operating budget increases based on current information. The operating budget forecast for the years 2026 to 2028 assume an annual inflation rate of 2%-3%. These projections also factor in no changes to provincial grants and no new program initiatives. The forecasted outer years of the budget include provisions for additional settlement amounts. These provisions account for increases to speciality and premium pays, base wage rate adjustments, and further enhancements to benefits as outlined in the negotiated agreements. The projected increase averaged over 4 years is 7.43%. Additionally, the 2026 forecast includes the planned addition of 12 positions to backfill for long-term absences, ensuring continued operational capacity and service delivery.

	<u>2025</u> <u>Proposed</u> <u>Budget</u>	<u>2026</u> <u>Forecasted</u> <u>Budget</u>	<u>2027</u> <u>Forecasted</u> <u>Budget</u>	<u>2028</u> <u>Forecasted</u> <u>Budget</u>
Revenues	\$(5.7M)	\$(5.5M)	\$(5.5M)	\$(5.6M)
Expenditures	\$59.7M	\$64.1M	\$66.6M	\$68.7M
Net Budget	\$54.0M	\$58.6M	\$61.1M	\$63.1M
<b>% Increase Year over Year</b>	<b>13.74%</b>	<b>8.40%</b>	<b>4.13%</b>	<b>3.45%</b>

Staff have prepared departmental operating budget forecasts through to 2028. For additional details see Appendix A - Proposed 2025-2028 Operating Budget - Statement of Revenue and Expenses by Category, Appendix B - Proposed 2025 Kingston Police Budget by Account, and Appendix C - Operating Budgets by Division.

### Capital Budget

A capital budget in the amount of \$2.8M is being presented to the Kingston Police Service Board. The 2025 recommended capital budget is primarily funded by the Police Capital Reserve Fund, with \$175K for building capital funded by the Facilities Capital Reserve Fund. Capital plans for 2026 onwards include project estimates for replacement vehicles, critical incident management equipment, protective gear, information technology, and building capital. A summary of the 2025 requested capital is provided below.

#### 2025 Capital Summary:

- Replacement Vehicles - \$1.1M
- Information Technology Projects - \$1.1M
- Critical Incident Management Equipment - \$200K
- Protective Gear - \$250K
- Building - \$175K

This budget request for the Kingston Police seeks funding to address essential operational needs and new requirements under the Community Safety and Policing Act (CPSA), that came into effect April 2024. This investment is necessary to ensure that the police service can continue to provide safe, effective, and community-focused policing while meeting legislative requirements.

The Community Safety and Policing Act, 2019 (CSPA) introduces specific equipment and uniform requirements for police services in Ontario to enhance public safety and ensure effective law enforcement. Provisions included within the capital budget request have been spread over the next couple of years. Regulations mandate that officers performing community patrol functions have ready access to specific equipment, including battering rams, bolt cutters, and Halligan tools. These tools must be stored in vehicles that can promptly arrive at incident locations. In addition, there are regulations



setting minimum standards for weapons and equipment for public order units and emergency response teams.

The capital request for replacement vehicles is increasing in 2025 and is associated with the increased cost of vehicles and the transition to fuel-efficient and hybrid models as part of sustainability initiatives. Beyond the base cost, the budget accounts for outfitting of the vehicles with essential requirements including emergency lights and sirens, communication systems, mobile data terminals (MDT's), license plate readers, secure storage for firearms, and partitioning and safety barriers. The replacement of aging patrol and speciality vehicles is critical for maintaining effective service delivery. Additionally, the capital budget request includes funding for essential equipment and protective gear, such as body armor, firearms, communications technology, and tactical tools necessary to ensure officer and community safety.

To maintain information technology and related infrastructure, \$1.1M of capital funding has been requested. This includes regular scheduled replacement of existing hardware such as computers, laptops, printers, network equipment, and servers. As well as the physical security for the server room and backup and disaster recovery systems to ensure continuity during outages and cyberattacks. The budget also includes specialized systems for managing digital evidence including forensic technology for cybercrime and other surveillance equipment.

Furthermore, the budget includes \$75K within the capital building envelope request for critical renovations in the Victim Service's space. These renovations are required to improve functionality, accessibility, and privacy for employees and victims seeking support.

The capital plan includes projected estimates for routine asset management costs incurred annually to maintain and replace assets. In addition to regular annual asset management, the 15-year capital plan includes investment in the rollout of body worn cameras. The service is delaying the commencement of some initiatives to offset cost pressures, including the rollout of body cameras for officers until 2026.

Details of the 15-year capital plan estimates are presented in **Appendix D**.

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## **Appendices**

Appendix A – Proposed 2025-2028 Operating Budget – Statement of Revenue and Expenses

Appendix B – Proposed 2025 Kingston Police Budget by Account

Appendix C – 2025-2028 Operating Budget by Division

- 2025-2028 Operating Budget – Police Services Board
- 2025-2028 Operating Budget – Finance and Procurement
- 2025-2028 Operating Budget – Office of the Chief of Police
- 2025-2028 Operating Budget – Human Resources
- 2025-2028 Operating Budget – Administrative Support Division
- 2025-2028 Operating Budget – Operational Support Division
- 2025-2028 Operating Budget – Patrol and Communications Division
- 2025-2028 Operating Budget – Criminal Investigation Unit
- 2025-2028 Operating Budget – Special Services Unit
- 2025-2028 Operating Budget – Information Technology

Appendix D 2025 – 15-year Capital Plan

**Appendix A**

**Proposed 2025-2028 Operating Budget - Statement of Revenue and Expenses**

<b>By Division</b>	<b>2024 Approved Budget</b>	<b>2025 Proposed Budget</b>	<b>Variance (\$)</b>	<b>Variance %</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>2028 Forecast</b>
Police Services Board	600,064	687,782	87,718	14.62%	739,071	759,224	778,843
Finance	(2,420,648)	(2,319,316)	101,332	-4.19%	(2,298,833)	(2,278,992)	(2,260,563)
Office of the Chief of Police	3,987,802	4,173,185	185,383	4.65%	4,349,012	4,484,263	4,588,286
Administrative Support Division	10,788,949	11,840,126	1,051,176	9.74%	12,270,606	12,707,922	13,082,172
Human Resources	1,171,114	1,207,510	36,396	3.11%	1,289,757	1,381,666	1,424,415
Operational Support Division	3,019,631	3,442,740	423,109	14.01%	4,291,202	4,447,897	4,590,216
Patrol Division	18,983,064	22,211,797	3,228,733	17.01%	24,056,707	25,025,482	25,914,092
Criminal Investigation	5,752,423	6,747,133	994,710	17.29%	7,550,578	7,867,491	8,157,425
Special Services	3,065,382	3,511,531	446,149	14.55%	3,733,172	3,935,288	4,095,413
Information Technology	2,574,415	2,551,140	(23,275)	-0.97%	2,610,560	2,684,270	2,751,835
<b>Net Budget</b>	<b>47,522,196</b>	<b>54,053,627</b>	<b>6,531,431</b>	<b>13.74%</b>	<b>58,591,833</b>	<b>61,014,512</b>	<b>63,122,134</b>
<b>Revenues</b>							
Fees, Charges & Other Revenue	(2,893,982)	(3,027,621)	(133,638)	4.62%	(2,862,008)	(2,897,427)	(2,933,908)
Provincial Subsidies	(2,044,208)	(2,224,633)	(180,425)	8.83%	(2,224,633)	(2,224,633)	(2,224,633)
Transfer from Reserves and Reserve Funds	(400,000)	(400,000)	-	0.00%	(400,000)	(400,000)	(400,000)
<b>Total Revenue</b>	<b>(5,338,189)</b>	<b>(5,652,254)</b>	<b>(314,064)</b>	<b>5.88%</b>	<b>(5,486,641)</b>	<b>(5,522,060)</b>	<b>(5,558,541)</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	45,167,112	51,494,312	6,327,200	14.01%	55,594,128	57,813,966	59,777,923
Materials, Supplies & Fees	2,821,284	3,094,714	273,430	9.69%	3,178,470	3,252,646	3,294,007
Contracted Services	4,589,658	4,826,054	236,396	5.15%	5,006,351	5,161,448	5,290,977
Transfers to Reserves & Reserve Funds	282,331	290,801	8,470	3.00%	299,525	308,511	317,766
<b>Total Expenditures</b>	<b>52,860,386</b>	<b>59,705,881</b>	<b>6,845,495</b>	<b>12.95%</b>	<b>64,078,474</b>	<b>66,536,571</b>	<b>68,680,674</b>
<b>Net Budget</b>	<b>47,522,196</b>	<b>54,053,627</b>	<b>6,531,431</b>	<b>13.74%</b>	<b>58,591,833</b>	<b>61,014,512</b>	<b>63,122,134</b>

## Appendix B

### Proposed 2025-2028 Kingston Police Budget by Account

Account	Account Description	2024 Budget	2025 Proposed Budget	Variance (\$)	Variance (%)
620115	Alarm licence	(137,608)	(141,736)	(4,128)	3.00%
630530	Pay duty revenue	(150,000)	(154,500)	(4,500)	3.00%
630570	Sale of photos, maps & reports	(800,000)	(850,000)	(50,000)	6.25%
640305	Auction proceeds	(40,000)	(25,000)	15,000	-37.50%
630535	Expenditure recovery	(1,766,374)	(1,856,385)	(90,011)	5.10%
660490	Contribution from Police Leave Reserve Fund	(400,000)	(400,000)	-	0.00%
610005	Provincial grants	(2,044,208)	(2,224,633)	(180,425)	8.83%
<b>Total Revenue</b>		<b>(5,338,189)</b>	<b>(5,552,254)</b>	<b>(314,064)</b>	<b>5.88%</b>
710100	Full-time wages-permanent	31,691,959	35,623,101	3,931,142	12.40%
710115	Part-time wages	1,208,309	1,325,211	116,903	9.67%
710200	Overtime-regular	1,568,071	1,686,729	118,658	7.57%
710300	Shift premiums & standby	55,594	58,755	3,161	5.69%
710313	Paid duty	120,000	123,600	3,600	3.00%
710320	Honourariums	21,520	31,510	9,990	46.42%
720100	Payroll allowances	129,398	147,798	18,400	14.22%
720210	Payroll benefits	9,022,261	10,790,483	1,768,221	19.60%
720280	WSIB	1,350,000	1,707,125	357,125	26.45%
<b>Total Salaries, Wages &amp; Benefits</b>		<b>45,167,112</b>	<b>51,494,312</b>	<b>6,327,200</b>	<b>14.01%</b>
710325	Uniforms & protective clothing	66,570	69,800	3,230	4.85%
730200	Food & nutrition supplies	35,000	35,700	700	2.00%
730205	Supplies	417,500	427,075	9,575	2.29%
730215	Fuels & lubricants	496,229	538,968	42,739	8.61%
730400	Tools & equipment	110,610	111,292	682	0.62%
730410	Software	308,763	355,658	46,895	15.19%
730420	Furniture & fixtures	21,500	22,500	1,000	4.65%
730500	Advertising & marketing	61,660	45,050	(16,610)	-26.94%
730505	Books, magazines, & films	5,250	5,300	50	0.95%
730515	Telecommunications	306,000	312,120	6,120	2.00%
730710	Membership fees, certifications, & licences	34,100	39,594	5,494	16.11%
730715	Travel	101,450	124,550	23,100	22.77%
730725	Recruitment	15,000	-	(15,000)	-100.00%
730730	Education & training	370,450	430,050	59,600	16.09%
730735	Meetings expenses	23,400	26,000	2,600	11.11%
730740	Staff meals	17,800	18,900	1,100	6.18%
730805	Service fees	31,000	31,620	620	2.00%
730815	Insurance services	264,322	363,173	98,851	37.40%
730830	Electricity	10,000	10,500	500	5.00%
730850	Licence & permit fees	48,700	49,474	774	1.59%
730855	Delivery, postage, & shipping	10,000	10,200	200	2.00%
750005	Equipment rentals	57,981	59,140	1,160	2.00%
750110	Interest & service charge	7,500	7,550	50	0.67%
750145	Contingencies	500	500	-	0.00%
<b>Total Supplies and Materials</b>		<b>2,821,284</b>	<b>3,094,714</b>	<b>273,430</b>	<b>9.69%</b>
730800	Repair & maintenance services	108,000	109,940	1,940	1.80%
740000	Consultants	20,000	20,000	-	0.00%

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Account	Account Description	2024 Budget	2025 Proposed Budget	Variance (\$)	Variance (%)
740005	Professional services	496,000	503,950	7,950	1.60%
740010	Investigative services	609,500	653,000	43,500	7.14%
740020	Contracted services	2,697,358	2,867,188	169,830	6.30%
740025	Contracted maintenance	658,800	671,976	13,176	2.00%
	<b>Total Contracted Services</b>	<b>4,589,658</b>	<b>4,826,054</b>	<b>236,396</b>	<b>5.15%</b>
770545	Transfer to Police Equipment RF	282,331	290,801	8,470	3.00%
	<b>Total Contribution to Reserves</b>	<b>282,331</b>	<b>290,801</b>	<b>8,470</b>	<b>3.00%</b>
	<b>Total Expenditures</b>	<b>52,860,386</b>	<b>59,705,881</b>	<b>6,845,495</b>	<b>12.95%</b>
	<b>Total Net Operating Budget</b>	<b>47,522,196</b>	<b>54,053,627</b>	<b>6,531,431</b>	<b>13.74%</b>

## Appendix C

### 2025-2028 Operating Budget by Division

#### Kingston Police Service Board

The 2025-2028 Kingston Police Service Board budget is referenced below. This reflects 1.3% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	416,564	503,599	87,035	546,542	561,228	576,355
Materials, Supplies & Fees	43,500	40,733	(2,767)	45,126	46,524	46,830
Contracted Services	140,000	143,450	3,450	147,404	151,472	155,658
<b>Total Expenditures</b>	600,064	687,782	87,718	739,071	759,224	778,843
<b>Net Budget</b>	<b>600,064</b>	<b>687,782</b>	<b>87,718</b>	<b>739,071</b>	<b>759,224</b>	<b>778,843</b>
<b>By Program</b>						
Administration	600,064	687,782	87,718	739,071	759,224	778,843
<b>Net Budget</b>	<b>600,064</b>	<b>687,782</b>	<b>87,718</b>	<b>739,071</b>	<b>759,224</b>	<b>778,843</b>

The Kingston Police Service Board is responsible for the provision of adequate and effective police services in the municipality and is required to appoint the members of the municipal police force, generally determine objectives and priorities with respect to police services in the municipality, establish policies for the effective management of the police force, determine and monitor the annual police budget to ensure cost efficiency, participate in collective bargaining, and a number of other legislated responsibilities. Included in this budget are expenditures for Board Honourariums, consulting services, and other professional services. Additionally, the Chief's salary and benefits are accounted for within the Board's budget.

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### Office of the Chief of Police

The 2025-2028 Office of the Chief of Police budget is referenced below. This reflects 7.7% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,712,002	3,876,239	164,237	4,050,917	4,185,016	4,288,884
Materials, Supplies & Fees	90,800	111,946	21,146	113,095	114,247	114,402
Contracted Services	185,000	185,000	-	185,000	185,000	185,000
<b>Total Expenditures</b>	3,987,802	4,173,185	185,383	4,349,012	4,484,263	4,588,286
<b>Net Budget</b>	<b>3,987,802</b>	<b>4,173,185</b>	<b>185,383</b>	<b>4,349,012</b>	<b>4,484,263</b>	<b>4,588,286</b>
<b>By Program</b>						
Administration	3,987,802	4,173,185	185,383	4,349,012	4,484,263	4,588,286
<b>Net Budget</b>	<b>3,987,802</b>	<b>4,173,185</b>	<b>185,383</b>	<b>4,349,012</b>	<b>4,484,263</b>	<b>4,588,286</b>

The Office of the Chief of Police leads and administers the Kingston Police and oversees its operations, in accordance with the Kingston Police Service Board's policies and Strategic Plan. Included in this division is the annual budget for corporate expenditures such as provisions for staff on long-term absences, including sick leaves, WSIB and LTD, sick leave payouts, consulting, legal, and professional services.

## Appendix C

### Finance and Procurement

The 2025-2028 Finance and Procurement budget is referenced below. This reflects -4.3% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(592,755)	(536,383)	56,372	(545,270)	(554,424)	(563,852)
Subsidies	(2,009,780)	(2,189,173)	(179,393)	(2,189,173)	(2,189,173)	(2,189,173)
Transfer from Reserves and Reserve Funds	(400,000)	(400,000)	-	(400,000)	(400,000)	(400,000)
<b>Total Revenue</b>	<b>(3,002,535)</b>	<b>(3,125,556)</b>	<b>(123,021)</b>	<b>(3,134,443)</b>	<b>(3,143,597)</b>	<b>(3,153,025)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	572,687	757,848	185,162	786,393	814,547	841,650
Material, Supplies & Fees	9,200	48,391	39,191	49,217	50,057	50,812
Contracted Services	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>581,887</b>	<b>806,239</b>	<b>224,353</b>	<b>835,610</b>	<b>864,605</b>	<b>892,462</b>
<b>Net Budget</b>	<b>(2,420,648)</b>	<b>(2,319,316)</b>	<b>101,332</b>	<b>(2,298,833)</b>	<b>(2,278,992)</b>	<b>(2,260,563)</b>
<b>By Program</b>						
Revenues	(2,877,535)	(2,963,065)	(85,530)	(2,967,566)	(2,972,209)	(2,976,998)
Finance	456,887	643,748	186,862	668,733	693,217	716,435
<b>Net Budget</b>	<b>(2,420,648)</b>	<b>(2,319,316)</b>	<b>101,332</b>	<b>(2,298,833)</b>	<b>(2,278,992)</b>	<b>(2,260,563)</b>

This division provides oversight and support for all financial and procurement related aspects of the Kingston Police including accounts payable, accounts receivable, purchasing, asset management, paid duty administration, asset management, financial reporting, budget development, and accounting controls. Included in this division is the budget for corporate provincial grants such as the Court Security and Prisoner Transportation Grant (CSPT), which helps offset the costs incurred with providing security at Courthouses, as well as the transportation of persons being held in custody; and the Community Safety and Policing (CSP) Local Grant used towards a collaborative Mental Health and Addictions Crisis Response.



## Appendix C

### Administrative Support Division

The 2025-2028 Administrative Support Division budget is referenced below. This reflects 21.9% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(800,000)	(850,000)	(50,000)	(875,500)	(901,765)	(928,818)
<b>Total Revenue</b>	<b>(800,000)</b>	<b>(850,000)</b>	<b>(50,000)</b>	<b>(875,500)</b>	<b>(901,765)</b>	<b>(928,818)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	8,541,988	9,280,543	738,555	9,646,820	10,028,060	10,359,137
Materials, Supplies & Fees	1,527,031	1,692,691	165,660	1,736,578	1,771,861	1,794,254
Contracted Services	1,237,599	1,426,090	188,491	1,463,183	1,501,254	1,539,832
Transfers to Reserves & Reserve Funds	282,331	290,801	8,470	299,525	308,511	317,766
<b>Total Expenditures</b>	<b>11,588,949</b>	<b>12,690,126</b>	<b>1,101,176</b>	<b>13,146,106</b>	<b>13,609,687</b>	<b>14,010,990</b>
<b>Net Budget</b>	<b>10,788,949</b>	<b>11,840,126</b>	<b>1,051,176</b>	<b>12,270,606</b>	<b>12,707,922</b>	<b>13,082,172</b>
<b>By Program</b>						
Administration	2,650,765	2,837,590	186,826	2,935,775	3,050,424	3,147,402
Court Security	771,055	841,176	70,121	874,099	906,558	935,923
Training Unit Building	801,391	948,105	146,714	988,261	1,025,331	1,045,863
Maintenance	1,059,799	1,099,923	40,124	1,129,308	1,159,528	1,190,608
Court Services Unit	2,802,166	3,075,642	273,476	3,189,599	3,306,522	3,416,540
Property and Stores	264,627	280,391	15,765	290,594	299,272	306,718
Records Unit	123,429	148,723	25,295	159,711	171,720	179,007
Reception Desk	652,696	699,338	46,642	728,530	754,935	779,006
<b>Net Budget</b>	<b>10,788,949</b>	<b>11,840,126</b>	<b>1,051,176</b>	<b>12,270,606</b>	<b>12,707,922</b>	<b>13,082,172</b>

This area encompasses many administrative and support functions including:

- Court Security and Court Services: handles all documents that are forwarded to the Courts, as well as being legally responsible for all Courthouses in our region. Recent legislation has placed an extra burden on the disclosure process which will increase the need for part-time salaries. The Court Office processed:
  - Provincial Offences Briefs – 2,202 in 2024 to date.
  - Criminal Briefs – 2,331 in 2024 to date.

Recent changes to the justice system, specifically Bill C-48, the new bail reform legislation, *An Act to amend the Criminal Code (bail reform)*, is specifically aimed at keeping violent and repeat offenders who pose the greatest threat to public and officer safety from being released into the community. Costs associated with bail breaches and those being granted release for repeat apprehensions significantly impacts costs for Kingston Police. While the new legislation is a much-needed addition, there are also additional costs downloaded to policing agencies as a result

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of increased resourcing requirements to process and review charges and attend Court appearances. Effectively, these costs have been downloaded from the Federal government to local communities. Breach numbers from January 1, 2024- November 20, 2024, are noted below:

- 1,254 total charges laid for breach of probation
- 69 breaches in relation to s. 810 and 811 of the Criminal Code
- 619 total charges laid for breach of recognizance/undertaking
- **Building Maintenance:** 705 Division Street is over 15 years old, and contracted services continue to rise with inflation (numerous cost-saving measures have been instituted). A dedicated training facility is required to ensure legislated training is completed.
- **Property and Stores:** staffed by two full-time civilians responsible for all property coming into the possession of Kingston Police, as well as uniform and equipment for all members. Few items in this area can be re-used, such as protective vests that reach their expiry dates, however steps were taken to recycle/re-use equipment where possible. This unit processed several items for a public auction very successfully.
- **Training Unit:** increased training demands/requirements as in-person training has returned, resulting in increased travel costs. The new *Community Safety and Policing Act* has placed further demands on the Training Unit. Kingston Police were required to replace aging/obsolete Conducted Energy Weapons (CEW), resulting in additional training on the new CEW. Securing appropriate training venues also continues to pose a challenge.
- **Cell Monitors:** conducted by civilian permanent part-time employees on a 24-hour schedule.
- **Public Order Unit:** a regional Public Order Unit is being discussed by surrounding police organizations to meet the changing crowd management requirements sparked by recent inquiries into major mass gathering events in the province. Equipment, training, and legislation requirements will need to be met.
- **Records Unit:** fully staffed by civilians, consisting of 1 manager, 10 full-time clerks, 14 part-time clerks, with 4 employees on a form of absence. Service requests have been proportionate to calls for service within the organization. Among the most impactful services, between January 1, 2024, and November 20, 2024, the following requests were processed:
  - **Legislative/Operational (non-cost recovery):**
    - Probation and Parole Reports – 974 (approximately 240 hours)
    - Children’s Aid Society Reports – 729 (approximately 100 hours)
    - Office of the Children’s Lawyer – 24 (approximately 145 hours)
    - Records Suspensions – 154 (approximately 154 hours)

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- Freedom of Information Requests – 54 (approximately 150 hours)
- Court Orders – 21 (approximately 110 hours)
- Legislative/Operational (paid/cost recovery):
  - Occurrence Report Requests – 1,114 (approximately 550 hours)
  - Criminal Records Check – 17,000 requests
  - 3<sup>rd</sup> Party Criminal Records Check – 6,600 requests
  - Fingerprint Destruction – 15 requests (approximately 15 hours)
- Records Suspension Checks – 84 requests (approximately 42 hours)
- Reception Desk: staffed by civilians 7 days a week between 7 a.m. and midnight. Weekday staffing consists of 3 employees, and 2 on weekends. The Reception Desk provides customer service for in-person, online, and non-emergency telephone requests, as well as fulfilling a broad range of administrative tasks.

## Appendix C

### Human Resources

The 2025-2028 Human Resources budget is referenced below. This reflects 2.2% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	446,339	446,324	(15)	455,190	471,658	487,447
Materials, Supplies & Fees	121,860	109,891	(11,969)	111,358	112,877	114,324
Contracted Services	602,915	651,295	48,380	723,209	797,130	822,644
<b>Total Expenditures</b>	<b>1,171,114</b>	<b>1,207,510</b>	<b>36,396</b>	<b>1,289,757</b>	<b>1,381,666</b>	<b>1,424,415</b>
<b>Net Budget</b>	<b>1,171,114</b>	<b>1,207,510</b>	<b>36,396</b>	<b>1,289,757</b>	<b>1,381,666</b>	<b>1,424,415</b>
<b>By Program</b>						
Administration	1,171,114	1,207,510	36,396	1,289,757	1,381,666	1,424,415
<b>Net Budget</b>	<b>1,171,114</b>	<b>1,207,510</b>	<b>36,396</b>	<b>1,289,757</b>	<b>1,381,666</b>	<b>1,424,415</b>

The Human Resources Unit is comprised of 3 staff members. Human Resources is responsible for managing all human resource functions of Kingston Police, including all sworn and civilian hiring, employee on-boarding, employee wellness programs, employee benefits, internal employee job postings and transfer processes, performance evaluation, time and attendance management, work-related and non-work related disablement and return to work programs, leading and supporting organizational initiatives, and research and review of personnel policies and procedures to maintain efficiency and compliance with employment law. Sworn and civilian applicants are selected through a rigorous screening process and are hired based upon merit, with a full commitment to reflecting the diversity of the City of Kingston and Canada. Hiring activities continued to be significant in 2024, and to date the following have been completed:

- 27 internal and external job postings
  - Screened 69 internal applications
  - Screened 709 external applications
    - 7 competitions still in process
- Onboarded 20 new members to the organization
- Processed 26 internal movements through competitions

An increased budget allocation has been requested for Human Resources in several areas to support the Kingston Police Service Board's Strategic Plan, specifically:

- Improve Member Job Satisfaction and Engagement:
  - Recruitment materials designed to support promoting Kingston Police as an employer of choice
  - Proactive recruitment activities to attract and retain interested candidates

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- *Decreasing absenteeism and improving employee wellness:*
  - Safeguard psychological program has been expanded to all high-risk units and Patrol supervisors
  - Occupational Therapist specializing in PTSD and mental health is onsite a half-day weekly providing in-person support to those who are seeking assistance
    - encompasses one-on-one support and specific programming for new Police Constable recruit hires, as well as Communications Operator new hires, to provide information on coping mechanisms, leaving stress at work, disconnecting from work while not at work, and healthy lifestyles. This program will be expanded in the new year to include annual wellness check-ins for Patrol Officers and 9-1-1 Communications Operators
  
- *Members feel more valued and supported by supervisors and senior management alike and Improve morale and retention of members:*
  - Employee engagement survey by a third-party company, specializing in staff engagement
  - Onsite professional development activities led by members
  - Ongoing review of our recognition activities for members

## Appendix C

### Operational Support Division

The 2025-2028 Operational Support Division budget is referenced below. This reflects 6.4% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	-	(100,000)	(100,000)	-	-	-
Provincial Subsidies	(34,428)	(35,460)	(1,032)	(35,460)	(35,460)	(35,460)
<b>Total Revenue</b>	<b>(34,428)</b>	<b>(135,460)</b>	<b>(101,032)</b>	<b>(35,460)</b>	<b>(35,460)</b>	<b>(35,460)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	2,849,066	3,597,277	748,211	4,112,516	4,263,400	4,403,964
Materials, Supplies & Fees	128,493	131,483	2,990	135,056	138,193	138,749
Contracted Services	76,500	77,440	940	79,090	81,764	82,963
<b>Total Expenditures</b>	<b>3,054,059</b>	<b>3,806,200</b>	<b>752,141</b>	<b>4,326,662</b>	<b>4,483,357</b>	<b>4,625,676</b>
<b>Net Budget</b>	<b>3,019,631</b>	<b>3,670,740</b>	<b>651,109</b>	<b>4,291,202</b>	<b>4,447,897</b>	<b>4,590,216</b>
<b>By Program</b>						
Administration	293,717	319,267	25,551	317,844	329,094	340,034
Media Relations Unit	154,852	167,016	12,164	179,013	185,901	191,786
Professional Standards	395,822	447,950	52,128	469,984	488,321	502,606
Community Volunteers	23,000	23,395	395	23,800	24,216	24,645
Community Response Unit	1,151,082	1,575,406	424,324	2,111,878	2,190,317	2,263,347
Traffic Unit	1,001,158	1,137,706	136,547	1,188,683	1,230,049	1,267,798
<b>Net Budget</b>	<b>3,019,631</b>	<b>3,670,740</b>	<b>651,109</b>	<b>4,291,202</b>	<b>4,447,897</b>	<b>4,590,216</b>

The Operational Support Division has a budgeted compliment of 20 sworn police officers, including command and supervisory staff (currently managing with 5 Constable vacancies), and is divided into 2 sections:

- Community Oriented Response and Engagement (CORE) Unit: officers attend upwards of 20 community events (and are invited to many more), plan major events like the Shop with a Cop Program and the annual Community Fun Fair, manage our Youth in Policing Initiative (YIPI) Program, conduct a multitude of Crime Prevention by Environmental Design (CPTED) audits for businesses and community groups, support 51 area schools, manage numerous youth related calls for service and referrals to the Youth Diversion Intersections Program and Extra Judicial Measures endeavors, provide foot patrol to the downtown core, and work continuously on EDI initiatives – including responding to hate motivated incidents. The CORE Unit also assists with recruiting initiatives and responds to and manages officer deployments to a rising number of protests, rallies, demonstrations and mass gatherings, including coordinating our Police Liaison Team (PLT) efforts. The Unit also responds to issues associated with encampments and the unhoused population in the City and provides oversight and support to the Kingston Police Community Volunteers. CORE is divided into two sections:
  - Crime Prevention officers assigned to community programs, school resources, as well as:

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- Youth Criminal Justice Act (YCJA) Coordinator/Youth Programs
- Urban Foot Patrol
- Equity Diversity and Inclusion (EDI)
- Media Relations (manages day-to-day media inquiries and releases, playing a pivotal role in corporate communications and messaging through various social media platforms)
- Traffic Safety officers conduct general and provide Selected Traffic Enforcement Program (STEP) initiatives, in addition to:
  - regularly supporting Crime Prevention initiatives
  - conducting commercial motor vehicle inspections
  - managing impaired driving prevention and enforcement programs
  - providing expert drone operations to assist with criminal and missing persons investigations and large-scale events
  - provide highly skilled traffic reconstruction services for all traffic related fatalities and serious injury cases
- Professional Standards Bureau, Risk/Civil Legal Management: responsible for investigating all conduct and service complaints; and performs quality assurance audits and reports.

The Youth in Policing Initiative will be held again in 2025; this grant-funded program offers teens an opportunity to learn about policing.

## Appendix C

### Patrol and Communications Division

The 2025-2028 Patrol & Communications Division budget is referenced below. This reflects 41.1% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(60,000)	-	60,000	-	-	-
<b>Total Revenue</b>	<b>(60,000)</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	18,327,064	21,472,777	3,145,713	23,303,736	24,253,922	25,135,300
Material, Supplies & Fees	448,000	465,620	17,620	478,862	496,730	503,225
Contracted Services	268,000	273,400	5,400	274,108	274,830	275,567
<b>Total Expenditures</b>	<b>19,043,064</b>	<b>22,211,797</b>	<b>3,168,733</b>	<b>24,056,707</b>	<b>25,025,482</b>	<b>25,914,092</b>
<b>Net Budget</b>	<b>18,983,064</b>	<b>22,211,797</b>	<b>3,228,733</b>	<b>24,056,707</b>	<b>25,025,482</b>	<b>25,914,092</b>
<b>By Program</b>						
General Patrol	13,506,492	16,043,304	2,536,812	17,647,680	18,360,314	19,030,918
Canine Unit	337,828	386,358	48,530	402,953	418,364	435,621
Emergency Response Unit	2,062,419	2,338,554	276,135	2,440,739	2,557,635	2,639,927
Communications Unit	2,601,325	2,883,581	282,256	2,993,085	3,104,240	3,209,574
Mass Gatherings	475,000	560,000	85,000	572,250	584,929	598,051
<b>Net Budget</b>	<b>18,983,064</b>	<b>22,211,797</b>	<b>3,228,733</b>	<b>24,056,707</b>	<b>25,025,482</b>	<b>25,914,092</b>

The Patrol and Communications Division comprises General Patrol, the Communications Unit, as well as the Emergency Response and Canine Units, providing policing and emergency services 24 hours a day, 7 days a week to the City of Kingston. The division is split into 4 platoons, consisting of 1 Staff Sergeant, 3 Sergeants, 18 Constables, and 4-5 Communications Operators, with a pool of 4 part-time Communications Operators. The Kingston Police Communications Centre is designated as a Primary Public Safety Answering Point, meaning that in addition to answering non-emergency calls from the public, Communications Operators also answer all 9-1-1 calls for Kingston Police, Ontario Provincial Police, Military Police, as well as Kingston Fire and Rescue (KFR) and Ambulance for our area.

- Uniformed patrol officers provide policing services to our community through:
  - Proactive patrol and crime prevention
  - Responding to non-emergency calls
  - Responding to emergency calls, including crimes in progress
  - Enforcement of federal and provincial law, and municipal by-laws
  - Investigating complaints and criminal offences
  - Traffic control and enforcement



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- Emergency Response Unit: performs all high-risk incidents and continues to train to the legislated requirements, with a mandated membership of 12 officers and its own additional equipment replacement requirements. ERU was deployed:
  - 57 times to date in 2024, and 55 times in 2023
    - Nearly all deployments involved weapons and/or firearms
- Canine: consists of 2 canines, each with a dedicated handler. Canines are utilized for a variety of tasks, including tracking or open-area searches for wanted or missing persons, article searches, building searches, controlled drugs and substances detection, and public demonstrations. Kingston Police Canine will also assist outside police organizations when available.
- Communications operators provide call taking and dispatching services, and with either:
  - dispatch emergency responders from Kingston Police; or
  - transfer the call to another agency for dispatch
    - Kingston Police is also a communications back-up site for KFR and Gananoque Police Service

Over the past three years there has been a consistent increase in call volume:

2022	57,447
2023	66,481
Increase (2023 over 2022)	<b>15.73%</b>
2024 (January 1 to October 31)	54,927
Projected decrease (2024 over 2023)	<b>-0.86%</b>

Certain call types, such as Mental Health, are frequent and require longer periods of time spent on the call:

<b>Mental Health Issues</b>	
2023	375
2024 (January 1 to October 31)	454
Current increase (2024 over 2023)	21.07%
Projected increase (assuming 545 calls)	<b>31.17%</b>

The proposed 2025 and 2026 budgets include a request for 6 new patrol officers in each year, needed to meet the increased demands to the frontline. Increased staffing is also supported by overtime cost analysis, which indicates an increasing trend in overtime costs to backfill from specialty units for shortages in front-line patrol. Although overtime can assist with major events, protests, and planned operations, the reliance on it to backfill for staffing shortages and increased workloads due to staff vacancies

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adversely impacts workplace morale and member wellness. Regular overtime cannot be considered a sustainable long-term resource and staffing strategy.

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### Criminal Investigation Unit

The 2024-2027 Criminal Investigation Unit budget is referenced below. This reflects 12.5% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(173,900)	(156,500)	17,400	(156,500)	(156,500)	(156,500)
Provincial Subsidies	-	-	-	-	-	-
<b>Total Revenue</b>	<b>(173,900)</b>	<b>(156,500)</b>	<b>17,400</b>	<b>(156,500)</b>	<b>(156,500)</b>	<b>(156,500)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	5,621,811	6,505,009	883,198	7,276,021	7,586,934	7,848,295
Materials, Supplies & Fees	94,700	121,624	26,924	124,056	124,998	125,449
Contracted Services	209,812	277,000	67,188	307,000	312,060	340,182
<b>Total Expenditures</b>	<b>5,926,323</b>	<b>6,903,633</b>	<b>977,310</b>	<b>7,707,078</b>	<b>8,023,991</b>	<b>8,313,925</b>
<b>Net Budget</b>	<b>5,752,423</b>	<b>6,747,133</b>	<b>994,710</b>	<b>7,550,578</b>	<b>7,867,491</b>	<b>8,157,425</b>
<b>By Program</b>						
Administration	351,530	106,909	(244,621)	112,098	118,434	121,995
Forensic Imaging & Retrieval	314,801	556,027	241,226	578,647	601,057	622,451
General Assignment CID	4,375,687	5,308,511	932,824	6,052,995	6,305,280	6,545,101
Technical Services Unit	710,405	775,685	65,280	806,837	842,720	867,878
<b>Net Budget</b>	<b>5,752,423</b>	<b>6,747,133</b>	<b>994,710</b>	<b>7,550,578</b>	<b>7,867,491</b>	<b>8,157,425</b>

The Criminal Investigation Division is staffed by 1 Detective Staff Sergeant, 4 Detective Sergeants, 29 Detective Constables (one Detective Constable is seconded), with an optimal staffing aim of 32 Detective Constables, and 1 civilian clerk. The Division has been assigned 1,519 cases to date in 2024, which require specialized, time committed, and thorough investigation. Some cases require extensive training and expertise to investigate and are more time consuming (e.g. homicides and internet child sex offences). Criminal Investigation is comprised of:

- General Investigations
- Frauds & Vulnerable Sector
- Sexual Assault, Child Abuse, Internet Child Exploitation
- Major Crime (robbery homicide)
- Forensic Identification
- E-crimes (forensic examination and extraction)

## Appendix C

### Special Services Unit

The 2024-2027 Special Services Unit budget is referenced below. This reflects 6.5% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
Fees, Charges & Other Revenue	(1,267,327)	(1,284,738)	(17,411)	(1,284,738)	(1,284,738)	(1,284,738)
Provincial Subsidies	-	-	-	-	-	-
<b>Total Revenue</b>	<b>(1,267,327)</b>	<b>(1,284,738)</b>	<b>(17,411)</b>	<b>(1,284,738)</b>	<b>(1,284,738)</b>	<b>(1,284,738)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	3,984,709	4,445,589	460,880	4,659,545	4,859,971	5,019,896
Materials, Supplies & Fees	48,000	49,530	1,530	52,061	53,592	53,628
Contracted Services	300,000	301,150	1,150	306,305	306,464	306,628
<b>Total Expenditures</b>	<b>4,332,709</b>	<b>4,796,269</b>	<b>463,560</b>	<b>5,017,910</b>	<b>5,220,026</b>	<b>5,380,151</b>
<b>Net Budget</b>	<b>3,065,382</b>	<b>3,511,531</b>	<b>446,149</b>	<b>3,733,172</b>	<b>3,935,288</b>	<b>4,095,413</b>
<b>By Program</b>						
Administration	52,040	86,418	34,378	103,823	116,796	127,990
Drug Unit	1,106,357	1,166,771	60,414	1,224,673	1,268,531	1,307,868
Street Crime	724,935	774,342	49,408	813,862	852,314	878,905
JFO Services	119,330	186,811	67,481	232,421	282,693	318,891
Intelligence	1,062,721	1,297,189	234,468	1,358,394	1,414,954	1,461,760
<b>Net Budget</b>	<b>3,065,382</b>	<b>3,511,531</b>	<b>446,149</b>	<b>3,733,172</b>	<b>3,935,288</b>	<b>4,095,413</b>

The Special Services division is staffed by 1 Detective Staff Sergeant, 3 Detective Sergeants, 20 Detective Constables (6 Detective Constables are seconded), with an optimal staffing aim of 18 Detective Constables, and 2 civilians (1 crime analyst, and 1 clerk). The Division consists of several units:

- Street Crime Unit
- Intelligence Unit (intelligence officers, technical investigations, sex offender registry, high-risk offender, asset forfeiture and a civilian crime analyst)
- Drug Enforcement Unit

2023 Seizures to date	CAD (\$)	Drugs (\$ value) *
Drug Enforcement Unit	23,747	1,593,655
Street Crime Unit	23,218	1,200,007.10
<b>Total</b>	<b>46,965</b>	<b>2,793,662.10</b>

\*value of the drugs is determined from local trends and a Provincial model for current street/market prices

This Division has a number of seconded positions participating in provincial initiatives. Revenues include seconded officer recoveries as Kingston Police receives funds to offset compensation costs. Also included are several Joint Force Operations where

## **Appendix C**

representatives are sent to be a part of a unit comprised of officers from the OPP and other regional municipal police services. The joint forces operations include:

- Repeat Offender Parole Enforcement (ROPE)
- Penitentiary Squad
- Provincial Weapons Enforcement Unit (PWEU)
- Provincial Guns and Gangs Unit
- Regional Intelligence Coordinator
- Provincial Strategy combatting Human Trafficking

## Appendix C

### Information Technology

The 2025-2027 Information Technology budget is referenced below. This reflects 4.7% of the 2025 net operating budget.

	2024 Approved Budget	2025 Proposed Budget	Variance (\$)	2027 Forecast	2028 Forecast	2029 Forecast
<b>Revenues</b>						
<b>Total Revenue</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries, Wages & Benefits	694,883	737,106	42,223	756,447	789,228	816,996
Materials, Supplies & Fees	309,700	322,805	13,105	333,060	343,568	352,335
Contracted Services	1,569,832	1,491,228	(78,603)	1,521,053	1,551,474	1,582,504
<b>Total Expenditures</b>	2,574,415	2,551,140	(23,275)	2,610,560	2,684,270	2,751,835
<b>Net Budget</b>	<b>2,574,415</b>	<b>2,551,140</b>	<b>(23,275)</b>	<b>2,610,560</b>	<b>2,684,270</b>	<b>2,751,835</b>
<b>By Program</b>						
Administration	2,574,415	2,551,140	(23,275)	2,610,560	2,684,270	2,751,835
<b>Net Budget</b>	<b>2,574,415</b>	<b>2,551,140</b>	<b>(23,275)</b>	<b>2,610,560</b>	<b>2,684,270</b>	<b>2,751,835</b>

The Information Technology (IT) Division is responsible for the ongoing support of all end users and end user devices, including laptops, desktops, tablets, phones, in-vehicle systems, etc. The IT Division is also responsible for planning, implementation, management and support of all IT systems such as server infrastructure, networks, radio systems, cybersecurity, and cloud.

The percentage cost increases for technology have risen significantly over the last few years. The largest variances in the IT budget come from Contracted Services, which is mostly software licenses and maintenance agreements; and Materials, Supplies and Fees, which is mainly hardware costs. To try and keep our overall increase as low as possible, efforts have been made to extend the lifecycle of hardware, and to as much as possible, look for added value by consolidating software services so the same level of service can be provided at a lower overall cost.

**Appendix D**

**15 Year Capital Plan**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	Total
<b>Police</b>																
POL - Replacement Vehicles	1,060,000	1,005,000	1,075,000	1,270,000	1,900,000	970,000	1,190,000	1,095,000	945,000	1,200,000	1,030,000	1,145,000	1,080,000	1,255,000	995,000	17,215,000
POL - IT Projects	1,100,000	1,300,000	1,300,000	1,300,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	20,400,000
POL - Critical Incident Management Equipment	200,000	200,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	2,350,000
POL - Protective Gear	250,000	250,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	3,100,000
POL - Building	175,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,575,000
	2,785,000	2,855,000	2,825,000	3,020,000	3,750,000	2,820,000	3,040,000	2,945,000	2,795,000	3,050,000	2,880,000	2,995,000	2,930,000	3,105,000	2,845,000	44,640,000
<b>Financing</b>																
Reserve Funds																
Fire Capital Reserve Fund					500,000											500,000
Facility Repair Reserve Fund	175,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,575,000
Police Equipment Reserve Fund	2,610,000	2,755,000	2,725,000	2,920,000	3,150,000	2,720,000	2,940,000	2,845,000	2,695,000	2,950,000	2,780,000	2,895,000	2,830,000	3,005,000	2,745,000	42,565,000
Total Reserve Funds	2,785,000	2,855,000	2,825,000	3,020,000	3,750,000	2,820,000	3,040,000	2,945,000	2,795,000	3,050,000	2,880,000	2,995,000	2,930,000	3,105,000	2,845,000	44,640,000
<b>Total Financing</b>	2,785,000	2,855,000	2,825,000	3,020,000	3,750,000	2,820,000	3,040,000	2,945,000	2,795,000	3,050,000	2,880,000	2,995,000	2,930,000	3,105,000	2,845,000	44,640,000

<b>Projected Revenues 2025</b>	<b>Approved Budget</b>
Operations	\$ 448,700
Events - Programming	\$ 674,135
Marketing - Communications	\$ 558,357
Business - Community Support	\$ 532,985
<b>Total</b>	<b>\$ 2,214,178</b>
<b>Projected Expenses 2025</b>	
<b>Operations</b>	<b>\$ 470,118</b>
Labour Cost	\$ 210,157
Human Resources	\$ 5,400
Office Rent and Utilities	\$ 85,080
Office Supplies, Services and Equipment	\$ 12,600
Clean and Safe	\$ 75,218
Communication and Technology	\$ 17,427
Meetings and Travel	\$ 12,000
Professional Services	\$ 49,140
Banking and Taxes	\$ 680
Contingency	\$ 2,416
<b>Marketing/Communications</b>	<b>\$ 485,203</b>
Labour Cost	\$ 234,502
Web Development	\$ 21,740
Public Relations	\$ -
Advertising & Promotion	\$ 121,340
Content Creation	\$ 31,500
Collateral	\$ 40,000
Research and Development	\$ -
Sponsorships	\$ 24,000
Brand Promotion	\$ 12,121
<b>Events</b>	<b>\$ 772,700</b>
Labour Cost	\$ 263,895
Artists Expenses	\$ 84,500
Event Expenses	\$ 336,000
Logistical Expenses	\$ 25,400
Volunteer Expenses	\$ 6,000
Purchases for Resale	\$ 18,500
Permits and Licenses	\$ 4,100
Event support	\$ 3,000
Contingency & Miscellaneous	\$ 31,305
<b>Business-Community Development</b>	<b>\$ 486,156</b>
Labour Cost	\$ 310,218
Signage and wayfinding improvements	\$ 30,000
Business Recruitment and Retention	\$ 61,978
Downtown Safety and Security	\$ 10,600
Community Engagement and Outreach	\$ 66,200
Environmental Sustainability Initiatives	\$ -
Data capture, Studies and Analysis	\$ 7,160
Transportation and Mobility Initiatives	\$ -
<b>Expenses Total</b>	<b>\$ 2,214,177</b>
<b>Revenue Total</b>	<b>\$ 2,214,178</b>
<b>Short or Over</b>	<b>\$ 0</b>
Approved Levy 2024	\$ 1,533,100
Approved 2.5% increase	\$ 38,328
<b>Approved Levy 2025**</b>	<b>\$ 1,571,428</b>
<b>Additional Revenue Sources*</b>	<b>\$ 642,750</b>
<b>Approved Budget for 2025</b>	<b>\$ 2,214,178</b>

\*\* Subject to City Council final approval

\*Municipal, Federal, Provincial, Sponsorships, BIA Sales

Labour Percentage of Total Budget	\$ 1,018,772
	46.01%





**City of Kingston  
Report to Council  
Report Number 25-029**

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**To:** Mayor and Members of Council  
**From:** Desirée Kennedy, Chief Financial Officer & City Treasurer  
**Resource Staff:** Lana Foulds, Director, Financial Services  
**Date of Meeting:** January 20, 2025  
**Subject:** 2025 Budget Engagement Results

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**Council Strategic Plan Alignment:**

Theme: Financial measures/budget

Goal: See above

**Executive Summary:**

The 2025 budget engagement process commenced in June 2024, with the launch of the 2025 Budget Get Involved Kingston project page and the budget engagement survey. This report provides an overview of the engagement tools and activities that were utilized and summarizes the feedback received during the 2025 budget engagement process.

Survey results and other engagement feedback were collated and forwarded to the respective departments/agencies for consideration during the 2025 budget development process and will provide input into future budget processes.

This report also speaks to future budget engagement plans and a shift from a fixed annual timeline to a more dynamic approach that will incorporate year-round elements of information sharing and education while providing residents with varying opportunities for input.

**Recommendation:**

This report is for information only.

January 20, 2025

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**Authorizing Signatures:**

ORIGINAL SIGNED BY CHIEF

FINANCIAL OFFICER & CITY TREASURER

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**Desiree Kennedy, Chief  
Financial Officer & City  
Treasurer**

ORIGINAL SIGNED BY CHIEF

ADMINISTRATIVE OFFICER

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**Lanie Hurdle, Chief  
Administrative Officer**

**Consultation with the following Members of the Corporate Management Team:**

Paige Agnew, Commissioner, Growth & Development Services	Not required
Jennifer Campbell, Commissioner, Community Services	Not required
Neil Carbone, Commissioner, Corporate Services	
David Fell, President & CEO, Utilities Kingston	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	Not required

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**Options/Discussion:****Background**

The City of Kingston's budget process offers the community an opportunity to learn about the municipal budget process and provide input on priorities and service levels, as well as influence the allocation of public resources.

Building on lessons learned from previous engagements and guidance from the City's Public Engagement Framework, the 2025 engagement plan was implemented throughout the summer to early fall of 2024.

The benefits of budget engagement, the selection of engagement tools, and the public interest in participation, have to be evaluated against the investment of staff time to plan and implement engagement activities. Budget engagement participation has declined over the previous couple of years, and it has become more challenging to engage the community on budget-related issues. In response, a portion of the City's 2025 engagement process included a consultation on how to better engage citizens and increase participation in the open budget process more effectively.

**Budget engagement survey**

The budget engagement survey launched May 31, 2024, on the Get Involved Kingston webpage. The community was provided opportunities to engage online, by phone or by email. The survey closed on September 13, 2024, with 531 surveys completed (up from 151 in 2023 and 450 in 2022).

The survey included questions covering a variety of topics that allowed for both closed and open-ended responses – value received for tax dollars, property tax increases in relation to service levels, and the level of user fees for various services and programs. The survey also included questions to solicit feedback on what tools and approaches would be more likely to appeal to residents in encouraging increased participation in the budget engagement process (i.e., in-person activities, virtual sessions, interactive tools, information resources).

Legislative requirements for ongoing asset management planning will require public engagement on current and proposed asset levels of service. With the objective of increasing our community's awareness of asset management principles and the impacts on municipal budgets, the budget engagement survey polled respondents with introductory questions on asset conditions and asset investment levels to support and supplement the full public engagement process happening in early 2025.

**Pop-up events**

Two in-person pop-up events were held – one on June 1<sup>st</sup> at the Cataraqui Centre and one on June 13<sup>th</sup> at Springer Market Square. Exhibit A provides illustrations of the resulting interactive activity boards as well as additional comments submitted by residents at the in-person events.

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Visitors had the opportunity to talk with and ask questions of City Finance staff and to participate in interactive activities. One activity included placing a sticker on a whiteboard to indicate how they would rate the overall value received for their tax dollars on a range from poor to excellent.

A second activity provided respondents with the opportunity to balance competing priorities by determining where budget dollars should be spent. Each person was provided with three green stickers to affix to the desired category based on where they felt the City should spend more in order to increase the quality or quantity of the service or accelerate the progress of the strategic priority; and three red stickers to indicate where the City should reduce the spending of tax dollars. Service areas and priorities were summarized under four main categories:

- Getting around:
- Enforcement and Emergency Services
- Life in the community
- Kingston's 2023-2026 Strategic Priorities

In addition to the two in-person pop-ups, a stationary display was set up at the Senior's Centre that included the same two interactive activities listed above, as well as the opportunity to complete the survey.

### **Ideas tool**

In response to the declining participation noted over the last couple of years, staff utilized the "Ideas tool" feature on the Get Involved Kingston Budget page to solicit suggestions on how to increase participation in the budget engagement process - what tools and activities will generate the most interest and how staff could encourage participation from an expanded and more diverse cross section of residents. Others could see ideas once posted and show their support by "liking" their favourite ones.

All budget engagement activities were promoted through the Get Involved Kingston budget engagement page, social media, news release, and the Get Involved Kingston email newsletter.

### **Who we heard from**

Based on the Get Involved Kingston engagement statistics, 532 participants completed surveys or submitted future engagement ideas, and 1,500 participants visited the project page. The pop-up events had approximately 100 participants taking part in the interactive activities.

### **What we heard**

Exhibit A to this report summarizes the 2025 budget engagement results.

Of note from the survey, 73% of respondents felt they were getting fair, good, or excellent value for their tax dollars. Just over 38% fell between the good and excellent value categories. Similar results were seen from respondents participating in a similar activity at the pop-up engagements.

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When surveyed on the challenges of balancing property tax rates with increasing demands for services, 45% of the respondents were in favour of increasing property taxes at an inflationary level to maintain services and 17% of the respondents were in favour of increasing property taxes by more than inflation to expand and enhance services.

Survey respondents were also polled on their support for increased user fees for specific services if this meant a reduction in the level of support from property taxes. Of note, ice rental fees and cultural programming fees received the highest number of responses for supporting an increase in fees and transit and recreational fees received the higher number of responses for not supporting an increase.

When surveyed on the satisfaction of current condition of municipal assets, participants were satisfied or very satisfied with the condition of the assets for most programs and services, except roads and sidewalks which had a higher percentage of respondents that were dissatisfied or very dissatisfied with the condition of those assets. Roads and bridges received the highest priority rating for prioritizing improvements and maintenance.

Survey responses also provided useful and creative suggestions on effective budget engagement tools that could encourage increased participation in future budget engagement processes, with the Get Involved Kingston project webpage, surveys and regular email updates getting the highest number of votes. Staff will review and incorporate this feedback in developing future budget engagement plans and will continue to review other practices and techniques that will increase the level of public engagement on budget-related topics.

The second in-person pop-up activity provided respondents with the opportunity to balance competing priorities by determining where budget dollars should be spent. In total, 345 stickers were placed on City services and strategic priorities. The top three areas of increased investment (green stickers) were:

- Support housing affordability (33)
- Road and sidewalk maintenance and replacement (14)
- Outdoor recreation facilities (12)

The top three areas of reduced investment (red stickers) were:

- By-law enforcement (30)
- Police services (24)
- Garbage and recycling collection (12)

## Feedback

It is important to ensure that participants feel that their feedback is valued and has influenced the subject matter at hand. Survey results and other engagement feedback were collated and forwarded to the respective departments/agencies for consideration during the 2025 budget development process and will provide input into future budget processes.

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**Future engagement strategies**

Since 2020, when Council endorsed an open budget process through [Report Number 20-098](#), the community has been encouraged to participate in the municipal budget process and to increase their awareness and understanding of the budget challenges and constraints.

Staff will continue to integrate targeted budget engagement into the overall annual budget process; however, future engagement plans will consider a shift from a fixed annual timeline to a more dynamic approach that also incorporates year-round elements of information sharing, outreach, and education. This broader approach to engagement will provide residents with continuous opportunities for input, will integrate with other engagement activities, will better align with the City's planning and budget processes, and will ultimately lead to more informed and inclusive decision-making.

Process improvements for sharing engagement results and feedback will be explored to ensure consistent and ongoing communication with stakeholders, City departments and Council. Staff will ensure Council is aware of future budget engagement activities in advance in order to help promote engagement efforts with their constituents.

**Existing Policy/By-Law**

[Municipal Act, 2001](#), s. 290(1) as it pertains to the annual budgeting process.

[City of Kingston Public Notice Policy](#)

**Notice Provisions**

There is no legislated notice provision related to the budget engagement process.

**Financial Considerations**

None

**Contacts:**

Lana Foulds, Director, Financial Services & Deputy Treasurer, 613-546-4291 extension 2209

**Other City of Kingston Staff Consulted:**

Kelsey Pye, Communications Officer, Communications and Customer Experience

**Exhibits Attached:**

Exhibit A – 2025 Budget Engagement Results

## 2025 Budget Engagement Results

### Budget engagement survey

The budget engagement survey was launched on May 31st on the Get Involved Kingston webpage. The community was provided opportunities to engage online, by phone or by email. The survey closed on September 13th with 531 surveys completed (up from 151 in 2023 and 450 in 2022).

The following provides a summary of the survey response highlights. Responses were shortened for brevity and clarity. Feedback that did not follow the City of Kingston’s Guidelines for Participation was omitted.

1. In 2024, the average residential property valued at \$328,100 paid \$3,847 in property taxes for all municipal services, including roads, sidewalks, pathways and trails, winter control, fire, police, recreation, parks, transit, garbage and recycling. How would you rate the overall value received for your tax dollars?

<b>Response</b>	<b>Number of Respondents</b>	<b>Response percentage</b>
Excellent	30	5.6%
Good	178	33.5%
Fair	183	34.5%
Poor	132	24.9%
Prefer not to answer	8	1.5%
Total	531	100.0%

2. Due to the ongoing cost of maintaining service levels and supporting infrastructure, the City must balance property tax rates with increasing demands for services. Please indicate which of the following statements comes closest to capturing your point of view.

Response	Number of Respondents	Response percentage
Increase taxes at an inflationary level to maintain services	240	45.2%
Increase taxes by more than inflation to expand and enhance services	91	17.1%
No tax increase, even if it means reducing some services	175	33.0%
Prefer not to answer	25	4.7%
Total	531	100.0%

3. A user fee is a charge that an individual pays to access a specific service. Most services that have user fees associated with them, such as recreational programming and transit, are also subsidized by tax revenues. The services listed below are supported by both user fees and taxation.

Programs or Services	Support an increase	Do not support an increase	Undecided
Recreation (sports fields and park fees)	258	243	29
Arenas (ice rental fees)	343	157	30
Recreational programming (e.g., fitness / aquatics)	267	237	25
Transit fares	136	371	22
Cultural programming fees (e.g., Grand Theatre, museums)	307	193	29
Garbage bag tags	275	233	21



4. How satisfied are you with the current condition of the following municipal assets in our community?

<b>Programs or Services</b>	<b>Very satisfied</b>	<b>Satisfied</b>	<b>Neither satisfied nor dissatisfied</b>	<b>Dissatisfied</b>	<b>Very dissatisfied</b>
Roads	11	119	103	204	94
Sidewalks	25	201	127	143	35
Parks	96	282	95	50	8
Pathways and trails	66	266	117	68	14
Sportsfields	78	230	206	14	3
Recreation facilities - arenas	72	226	214	14	5
Recreation facilities – aquatics and fitness centres	62	190	211	52	16
Community centres	64	206	224	29	8
Libraries	157	235	110	22	7
Transit – buses, bus stops and shelters	48	203	171	83	26

5. Which types of municipal assets do you believe should be prioritized for improvement or maintenance in our community? (Select up to three)

Response	Number of Respondents
Roads and bridges	364
Sidewalks	217
Parks	126
Pathways and trails	130
Sports fields	21
Recreation facilities – arenas	14
Recreation facilities – aquatics and fitness centres	87
Community centres	63
Libraries	97
Transit – buses, bus stops and shelters	232
Other (please specify)	44

Those who selected “Other” specified the following (summarized by theme):

- Active transportation – cycling, multi-use paths, secure bike parking
- Recreation – splash pads, waterfront activities and multi-use outdoor facilities
- Infrastructure – arts facilities, public washrooms, buried infrastructure, green construction
- Transportation – traffic flows, parking and bus delivery parking, traffic calming and enforcement

- Housing – additional and diverse subsidized housing units, social housing and emergency shelters
  - Solid waste – more public bins, discounted or no cost large item disposal
  - Green spaces – community gardens, edible forests, conservation areas and preservation methods
  - Improved front-line staff resources
  - Increased winter operations
  - Airport services
  - Animal control
  - Alternative or green energy sources through local micro-grids
6. What budget engagement tools and/or activities do you think are most effective for engaging the community in the municipal budget process? Note: Respondents could select more than one tool. There were 527 respondents.

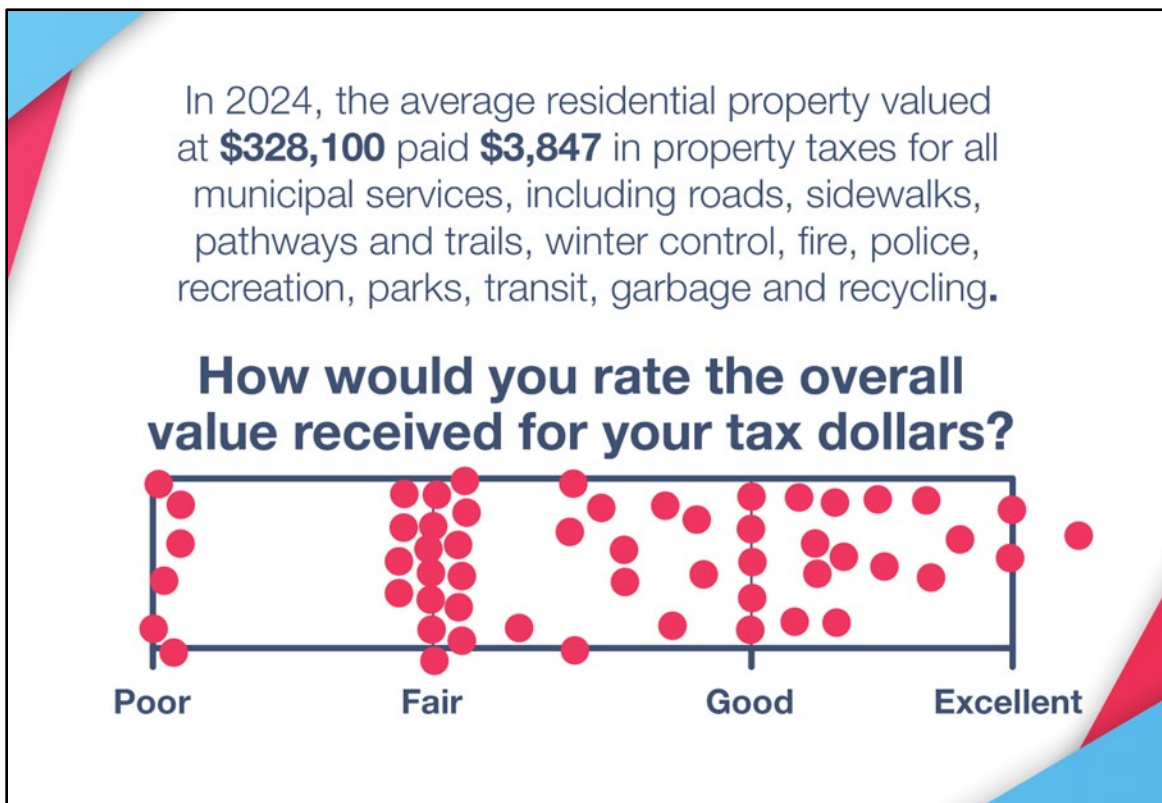
<b>Response</b>	<b>Number of Respondents</b>
Get Involved Kingston project webpage	308
Budget open house	174
Virtual presentations	176
In-person pop-up events	139
Interactive activities	123
Surveys	357
Special speaking/information sessions	72
Participation in focus groups	183
Receiving regular updates through email	319
Other tools or events (please specify)	35

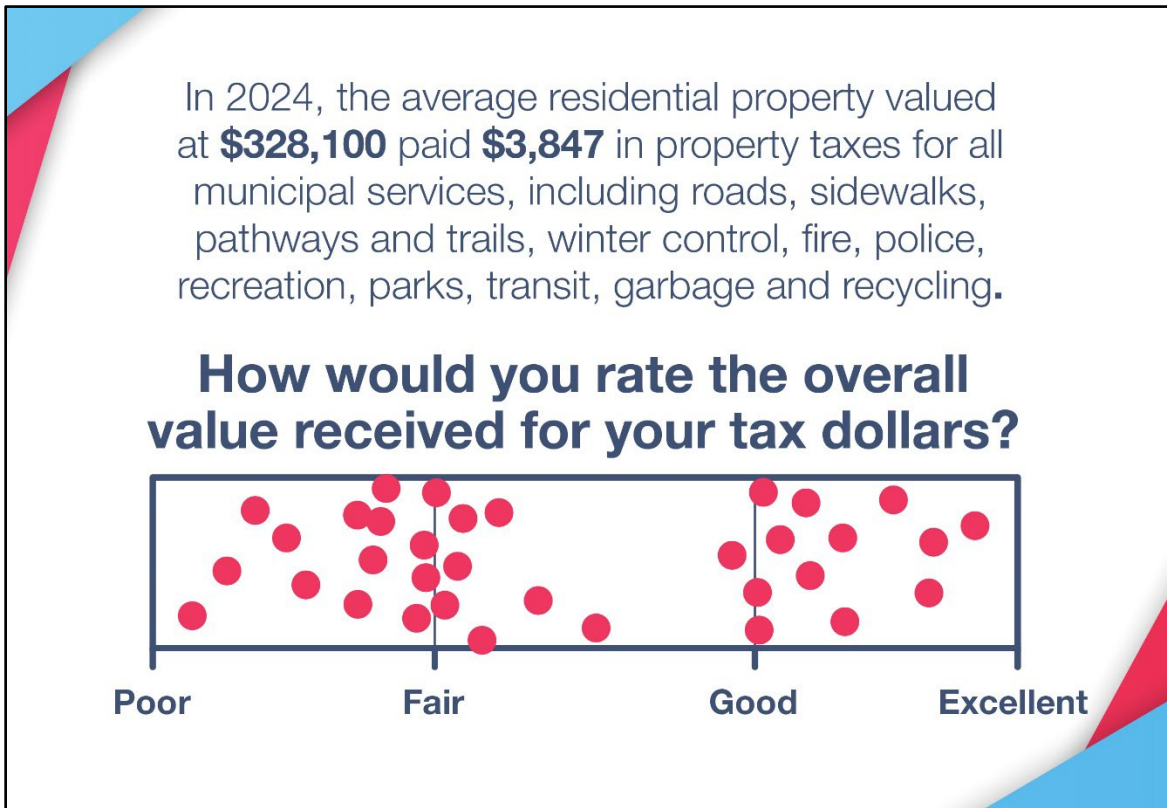
Those who selected “Other tools or events” specified the following:

- Offline promotion/engagement for those who do not have access to the Internet
- Social media (free or sponsored advertisements)
- Council – in-person district sessions, newsletters finance committee
- Opportunities for community feedback – referendum votes for major spending events or budget process, incentives for participation
- Collaborate with organizations around Kingston to promote engagement
- Make budget more visible for residents to access

### In-person pop-up events

Two in-person pop-ups were held – one at Springer Market Square and one at Cataraqi Centre - as well as a stationary display set up at the Senior’s Centre. At all sessions, residents were asked to provide input by placing a sticker on a display board indicating how they would rate the value received for their tax dollars. The results from each pop-up location are provided below:





As a second activity, participants were given three green stickers and three red stickers. They were asked to consider how they would balance competing priorities by determining where budget dollars should be spent and to place a green sticker in areas where they would like to see an increase in spending in order to increase the quality or quantity of service, or accelerate the progress of the strategic priority, and a red sticker where they would like to see a reduction in spending. Participants were asked to use both their red and green stickers in order to simulate balancing a budget.

In total, 345 stickers were placed on City services and strategic priorities.

The top three areas of increases (green stickers) were:

- Support housing affordability: 33
- Road and sidewalk maintenance and replacement: 14
- Outdoor recreation facilities: 12

The top three areas of decreases (red stickers) were:

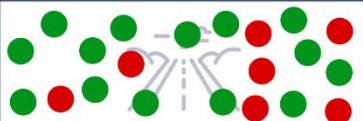



- By-law enforcement: 30
- Police services: 24
- Garbage and recycling collection: 12

Have your say in balancing priorities by determining where budget dollars should be spent.





**Instructions:** Add a **green** sticker next to the service area or strategic priority where you think the City should spend more in order to increase the quality or quantity of the service, or accelerate the progress on the strategic priority.

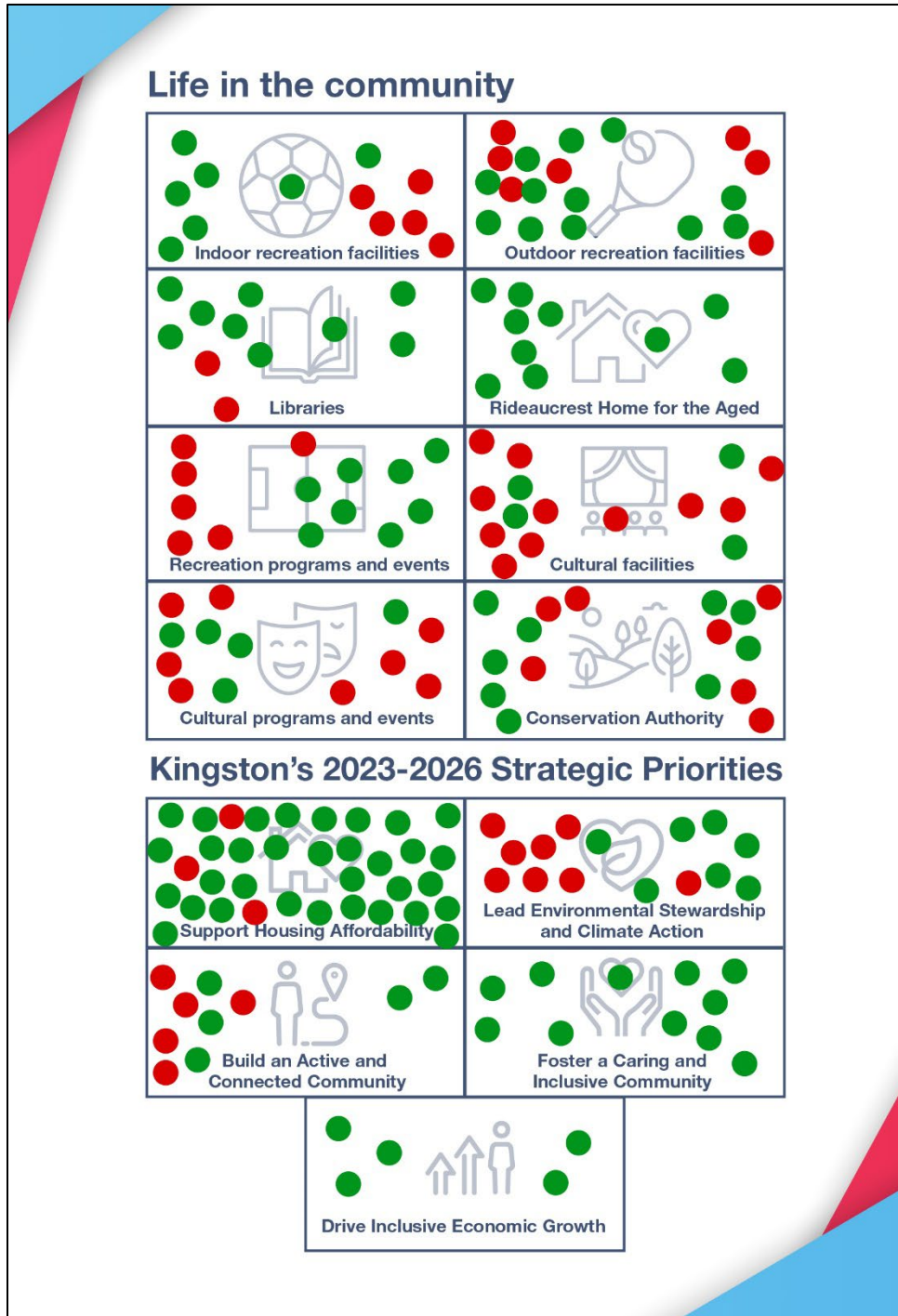
Add a **red** sticker next to the service area or strategic priority where you think the City should reduce spending.

### Getting around

 <p>Road and sidewalk maintenance and replacement</p>	 <p>Road and sidewalk snow clearing and removal</p>
 <p>Public transit</p>	 <p>Multi-use pathways and trail maintenance and development</p>

### Enforcement and Emergency Services

 <p>Fire &amp; Rescue</p>	 <p>Police Services</p>
 <p>Garbage and recycling collection</p>	 <p>Bylaw Enforcement</p>



The following are additional comments submitted by residents at the in-person events. Responses were shortened for brevity and clarity. Feedback that did not follow the City of Kingston's Guidelines for Participation was omitted.

- More seating available in public spaces
- More garbage bins in public parks
- Communicate road closures more effectively
- Cater more to locals and less to tourists
- Increased accessibility
- Increased traffic calming
- Safe crosswalks on Montreal Street
- Lights in Confederation Park don't work
- Don't close Ontario Street permanently
- No tall buildings downtown
- Fix lefthand turn traffic light at King West and Portsmouth
- Do not support new walkway at Confederation Basin swimming area

## Ideas Tool

The 2025 budget engagement utilized the "ideas tool" feature on the Get Involved Kingston Budget page. This tool provides the opportunity for the community to engage with each other by submitting creative ideas in response to a variety of questions. Others can see ideas once posted and show their support by "liking" their favourite ones.

The following are comments submitted by registered Get Involved Kingston participants through the Ideas tool. Feedback that did not follow the City of Kingston's Guidelines for Participation were omitted.

Question: What other ways can the City engage residents on the budget? Are there opportunities for us to bring more people into the conversation?

There were four responses to this question, of which one provided a budget engagement idea:

- High-level monetary prioritization survey: In a survey/ranking format, list all the high-level line items with the associated amount, projected amount and allow participants to provide their allocations.